ISSUE DELAYED

The appearance of this issue was delayed by a number of factors. The Editor apologizes to anyone inconvenienced by this. Our new Managing Editor, Suzie J. VanKrey, is now aboard, and the December issue should be out before Christmas.

TAX-EXEMPT STATUS

The U.S. Internal Revenue Service has issued an advance ruling that the Society for the Study of Ethics and Animals (SSEA) is exempt from Federal income tax. The advance ruling period expires 31 December 1982. No difficulties are anticipated in obtaining a definitive ruling at that time.

This ruling establishes that contributions to the SSEA are tax-deductible. Memberships and subscriptions are deductible as professional expenses by individuals with a professional interest in the ethics of human treatment of animals (e.g. animal welfare workers, philosophers, writers on such matters, psychologists, veterinarians, and so on).

Potential donors for whom the precise terms of the IRS ruling are important may obtain a copy of the ruling from the Executive Secretary.

MEETING

The third annual meeting of the SSEA will be from 10:00 a.m. until noon, Monday, December 28, 1981 (not December 27 as previously predicted) in Meeting Room #2 of the Franklin Plaza Hotel in Philadelphia. The main order of business will be a discussion of zoos, with brief papers by Dale Jamieson (Philosophy, University of Colorado) and Georgette Maroldo (Psychology, Texas Lutheran College).

CALL FOR HELP

At present E&A is receiving far too few article manuscripts and far too few reviews. Further, we have far too few members. Please help. Be a writer, or a reviewer, or a recruiter, or all or any two of these. Ask your friends to join, ask your library to subscribe. Scan the 'Reviews Needed' list in this and previous issues. Surely there is something there that you have read and would like to tell others about, or something that you would like an excuse to read. Here's your excuse: we need your review.

CHANGES

Two changes in the production of E&A are apparent in this issue. We've slightly increased the size of the type, and the mailing list is now computerized. The computer is local and friendly. Please allow two days (or, in an emergency, two hours) for changes of address to take effect.

More changes are coming, including, probably, a major typesetting change in 1982.

Harlan B. Miller, Editor