

	(in summer, beer) (one beer
says	The Forest)
(Robin	Hood says
be @ least	sober enough)
(to write)	(in the daytime)
(otherwise	u're no writer)
(just repeat	the dumbest thing
u heard today)	(get it on paper)
(like... 2eZ so	we had to) (then
write down some-	thing spooky from
the past) (like... every	woman luvs a Fascist)
(next write one hope	u have for the future)
(like... my poems will	suture the generation
gap) (u know, like...	Shakespeare) (attribute
ur cultural theft) (to	the rappers) (press on)
(like... 2eZ so we had	to) (consider the dumb
thing u wrote profound)	(like... if we made all
the words into #s) (every1	cd pronounce) (<i>eu falo</i>
<i>português</i>) (now check	spelling) (now shout
out ur family) (my Me-Ma	can see us safely
ensconced in Brazil) (but	has something against
Mexico) (heads on pikes,	she said) (but that's
everywhere, I said) (next	point ur trigger finger
@ urself) (& take urself down	in the crosshairs) (like...
today I told my bestie we shd	visit her fam. in Mexico)
(but I'm from Honduras,	she said) (now wish u cd
forget where u' re from)	(by high-schooling-out all
over the pg.) (like... just bc	our prep. had fem. teachers)
(didn't stop the Fathers' ghosts	from whipping) (through
the hallways) (don't even	get me started on the dress
code) (but while repressed	sexual urges) (linger in the
air) (confess) (u've been	sleeping w/ Little Red
again) (w/out protection)	(end on a reference to
struggles we share)	(like... Oprah says
we must declutter)	(declutter so ur
objects don't	attack u)
(the moral	of the story)
(u can do	anything)
(in art) (w/	
a frying	
pan)	

No, Dear

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Christine Kanownik

I AM AN IMPORTANT GOVERNMENT OFFICIAL

Sandwich in hand, man with, I am

Filed under, *unsaturated*

like an arrow, straight, straight straight

I'm not frantic or elliptical or anything

I'm just a stiff-solid, casino-quality professional

I overcome, but painfully

reacting: TIRE TIRE TIRE

my clerk winces like Jesus wept

Now I can tell you of my disgrace:

After two hours of waiting to see *the Commissioner*

I was filled with The Great Impatience

It started in my left hip bone

It was then that I entered his office

discovering him, my predecessor, and my own true love

each with a sandwich of their own

stone-silent and waiting, indulgent, over-fed

are you even hungry?

I raged after barging in

Natalie Eilbert

How the Wrist Was Returned

There was sharpness there. I moved it.
Suffered nosebleeds for hours while the brother

wept his not wanting to die ever. A figure
waited at the top stair but I have already
set every subway car on fire, broken out

of girlhood with the quiet of destroyed stratospheres.

Hard to say where the music's coming from
or the smell of stale weed, either way I climbed

all the way up a man frozen on the couch
to Half-Life and am bored of my war declares
bored by the funny twitch of men inside me

holding back holding back holding holding.

But that's over now. The gone men. I create
them anew, create them to hurt me the same.

I'm alive inside a schoolbus inside horse blood
inside the decision to lose me for good it's no use.
The wrist I've constructed of splint and hair

is a weapon. Do you hear me the wrist is a weapon.

A man I loved turned my wrists like extraterrestrial twigs
and it's true they are incomprehensible, the small matrix

of veins held together by persistent life-force, half-lives,
the bones of some impoverished wheeze of math.
But I'm getting better at numbers, promise I'll be sorry

when my new men see how good I'm getting.

The brother, dead now for some years. The brother
grasping his secret skins, his frail automatic wrist.

Do you hear me the wrist is a weapon. The brother
turned away from the sister's yelps in the next room,
the brother of the brother of a figure of too many wrists.

My nakedness thins to a whirl, the fairer sex tuned-in

to its blood droves outside the city of the gone men.
The buses have lost their wheels to cinderblocks

and I'm told there are apples every place
a man ever told a woman how to be, and I want them.
The new wrist I put inside me, I turn it bloodless.

Boys don't cry. I glue them back.

from The Julian Nodes

node:

Julian prays at the foot of beds,
says,
"I like chafing if it's done right:
a mammoth hair shirt,
a brillo pad lining.
Pain in the name of the Lord
is good. I can stand ten nights
without bending a knee.
I can dislocate my shoulder
on command. Swallow three Benadryl,
run two miles. I could recline
on a mattress made from skin
sloughed from my own body.
I may not sleep, but I'll try."

node:

Julian arm'd in a fighting Posture, with a fiery
Face—holds his Sword as if he would make a Stab.
Young Julian, slender, pale in a mourning Habit.
Pale and languid. Young, because *more* subject to
Infection by disorderly living, Carelessness. As if
they would fight, a Cat and Dog at the heels of a
Julian—quarreling proceeds from being *contrary*
to nature, one to another. A white Julian, purple
mantle all over; a Julian shining; a Julian crown'd.
The Julian's Posture shews the *ticklish place*—
the Heat of Blood causes the Petticoat. Young,
because a Julian of *Geometry* and Geometrical
Quadrants. He surveys. He takes the Height of a
Tower. He tramples on his bow and arrows; he
lays his Garland on the head of a Basilisk with a
terrible Aspect. Its Breath and Look are *contagious*.
The two last things declare this Julian to be very
weak, that he is not able to build himself a Nest,
but hatches in the Nest of some other Julian.

node:

the physical problem with julians can be stated informally as:

given only the present positions and velocities of a group of celestial julians, predict a julian's motions for all future time and deduce them for all past julians. a point-julian is zero-dimensional. a point-julian does not take up space. without collisions, could the problem of point julians eject a julian to infinity in infinite time?

node:

when a julian strangles a non-julian, his forehead burns.
he *thinks*, the likely trajectory of a julian is to die of fevers after crushing the windpipe of someone struggling.
when a consumptive julian gets bored of death,
he crawls across the yard and says something obvious, like, "i am transiting the lawn."

the likely trajectory
of a julian is to expire
bottom-nude on a mattress,
saying, "oh, wow, there is
so much black in here."

Marina Kaganova

It Is Not Boredom That Kills Love But Impatience

See here unrelented
I don't need a geography
don't need legs to cavort
from the neck down
process the moment
continue I would
with you would have resisted
wouldn't have known I couldn't
like the lungs I gave up
in favor of the extracorporeal
ourselves in bags though
in one place and that's
to make some calls
how do I know when I go that
you are

becomes nobody
to pull me away from this
canoodle cab fare paralyzed
as a result of a particular thought
was great because impossible to
have eaten more of those grapes
standing up and maybe
didn't have it in my repertoire
for you the other night
membrane oxygenation we can carry
that assumes the old mode of being
not what we're after but we don't get
when the ambulance rings true
you are coming with me
so bad always at making things last

Claire Wilcox

from THE SOFT PROJECTING SURFACE of the CARPET or FIBER

Open to Saxony rug.

12" from a bobby pin is a length of string. Both ends of the string touch the ground but the middle twists off the ground. The figure extends over a 1" patch of gray-dotted carpet, which triangulates the bobby pin and a penny. 4" away from the penny is a nail clipping. At 12 o'clock is a rectangular business card. Open to a name in print. Open to lettering 13 mm tall. A thin shadow fills the space between the carpet and the card. 2' away is a blue towel. The towel is damp. It rises 8" off the ground. At 3 o'clock is a piece of yellow paper 2 mm away from blue lint. The paper is cracked in three places. It is hemmed in from the north by a large span of green tufts. Open to one green tuft catching the lint's northeastern tip. An amount of glitter lies due west over a span of ground. Its girth touches a fragment of moth. Open to the head and one feeler.

Gegenschein

The chorus	prongs forward.
Tubing per	forms. A head
ache breaks as	in as plate
glass. The life	long dub none
theless just	finished. Towards
this bastion	the super
tonic, the sub	mediant. Rival
high rises	complete a quick
electric	∞ in
their common	canal. Goodnight,
windowshed.	All wet, suicide—
poor wry smack	—full days' render.
Who, remember,	voiced D13b9 in mid
air, whose aim	for a yellow pixel
held. Steady drink,	iris-startled,
the length	of a bridge.

WALL vs. GIRL

a space where i am a girl in two pieces and the walls are yelling at me & there is no one else

WAIT

WHAT THAT WALL THERE SAID OF ME IT SAID TWO THINGS
ACTUALLY SAID LOVE AND BORE HER BORE HER HEAD UNDER DEEP
SOIL IT SAID

THE WALL HAS A MOUTH AND HANDS NO EYES BUT FEARS ME IT
SAYS FINE LET'S FIGHT IT SAYS BRING IT SAYS BORE HER HEAD
UNDER SHALLOW WATER IT SAID

WHOLED HER YES HOLD HER BACK STILL FEED AND FEARED HER
LOVE HER AND BEAR HER BURY HER HEAD DEEP IT SAID TWO
THINGS ACTUALLY



CONSECRATION

Yes I put myself here
 I was having a terror time
 I made a muscle
 out of every trashy wing
 and crawled to you
 and your soft dick is shit to me
 holy shit
 in this way
 I am sucking on your shit
 I am trying to help your softshitdick
 reach a miracle dimension
 and I don't blame you
 for being unwilling
 to comply with my dream
 the world is real
 you are there
 you like living
 in the end
 I don't want to make the grass
 I don't want to go under it
 zen is not for me
 you are not for me
 I hear dogs inside of me
 some are good and some are wrong
 I keep feeding the wrong dogs

redbone reflection

i.

- * yo, read my palm
 let us find wisdom in the wine
 in time, the wine will make us lovewise
- * i am a product of the dirt, love
 the love produces dirt, creates we
 we create destructive circles in cycles:
 a cesarean in reverse
- *an addict with an addiction to the addicted
 an addiction to addicts ain't as sexy as it seems
 children born in this kind of desert
 are always thirsty

ii.

- i want my mother's bone structure
 want her gap tooth slaughter
 want her spine – redbone got a spine for the world
 want a vertebrae for him to lose his religion in
 want him to find my lost self a way back home

iii.

- a man without a god is:
 a bear trap
 a glorious disaster
 a beautiful hemorrhage
- *****
- a woman without a god is:
 an offering of the sweetest ache
 the reddest blood; a leaking tease 'til
 the hottest part of a jealous sun
 blink its burnt out husk

-- *goodnight*

Epithalamium

I

A state one may in real desperation induce by subjecting the body to distress up to and including sleeplessness and/or forbearance from routines in place, it is clear, for a reason. Also,

II

illusion (one may or may not recognize as such until more and more thorough attempts to reconcile versions of the same story show themselves to be irreconcilable at long last, calling the whole process into question). Also,

III

travel. As in, relocation outside the city outside time and time's narrow definitions. Also, by other means.

Not at all content with increments of more than a few days between

the only ease to offset the rigor of this worrying, a carnal one
the late parade may not fully understand
beginning, as it does, with the red first then yellow hibiscus on the pillow wilting.

IV

The new liturgy, of course, a Northern one.

V

But even here, rings around the bourbon on the bedside pattern themselves like so:
(((**))) (((**)))
and the effect thereof is reassuring.

VI

Few precedents for what follows the weight of world without end arcs to this untold

VII

tenderness the telling of which is at least one suicide away from the sun-lit side
of the garden where *untold* means not *in the dark*, but *numberless*,
numberless not *without number*, but *many*, the impulse to be

not halved somehow intact after Pentonville after Sachsenhausen,
rain falling through the leaves until
the whitest flowers loosen all at once, the lymph and startle

almost too much for any mathematics to model the groundswell of feeling after.

Elegy in Civilian Clothes

You made me brave, cinched the red
bath towel around my throat to make
a cape. I've repaid you with a cloak
of sheer invisibility, which you now
wear daily, just as I donned my towel.
That's why I never see you any more,

though I still hear the half-cat noise you
used to make in sleep when I came home
late from high school dates and stole
on tip-toe past your bedroom. Though
you slept it was not a snore. Nor was it
a sigh. I know now it was the part of me
you kept inside peeking out to spot its
dashing other half as he dropped his disguise.

My Father in His Old Age

There is a Korean belief that you are born
the parent of the one you hurt most. Watching
my father use chopsticks to split chicken katsu,
he confesses that I may be the reincarnation
of his own father. We finished our waters in silence
and walked home chatting about who to blame
for where we are. He says, *the present is the revenge
of the past*. Revenge goes too far, I argue. And
in our unhappiness, we both want to know
we cannot pay enough. Pain becomes meaning.
After this life, I fear I'll never meet him again.

Joey De Jesus

the elephant hunter

The Texan who hadn't told us his name told us a story of shooting red hartebeests. He told us how the slug sung, singed outback boot leather; how the buck collapsed over its sudden shoulder into a bush of hooked acacia. He adjusted his old groin like an old lion licks its wounds. I want to say the swampland of his neck was a mosquito's nestingplace, but the high noon sky was vodka and tonic water. Drunk or dreary, my throat just couldn't adjust to that climate—riveting sandstone, riveting rock, the sorghum mash, which was white, and Betsy, my colleague, sunburnt in the increased sun. *How do I write of this man's impunity?* I asked her. I have tried at it now three times: when the ticks thickened at our knees, when the elkstalker sharpened his knifing skills, when a chrome double-chamber inadvertently discharged and we shuddered so quick we could've shaken off our flesh—

Krystal Languell

An American Poem

I dreamed Eileen Myles told me I was dressing too sexy. She said all my tops were transparent and I was distracting the men from their work.

Then a hurricane came and we were in the greenhouse area of a Wal-mart, waiting for my mother to choose a planter of purple flowers. The storm was coming and we (the cashier, my mother, me, Eileen Myles, and two ladies in line behind us) were all going to drown in a tidal surge.

My mother wouldn't choose. No one was impatient. We all behaved like what we were: tiny little workers with no power.

Jay Deshpande

BEWILDERMENT

At a break in the forest, he saw a wide lake
frozen white and silent like some distant palazzo.
Nothing but dark necks rising from it.

A hundred black horses, heads studding the surface.

Through the ice he couldn't see their bodies:
as if the cold had taken those completely.

The total stillness. Then the wind, lifting one mane.

Near the lake's edge, some few were caught
where they had risen horribly on the backs
of one another, trying to touch land. Each eye

open wide and stricken with terror.

Now, only the sound of the wind. Their shadows
doubling each darkness onto the ice.

And every head was turned to face the shore.

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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income. The document also highlights the need for regular reconciliation of accounts to identify any discrepancies early on.

In addition, the document provides a detailed overview of the accounting cycle, which consists of eight steps: identifying the accounting cycle, journalizing, posting, determining debits and credits, preparing a trial balance, adjusting entries, preparing financial statements, and closing the books. Each step is explained in detail, with examples provided to illustrate the process.

The document also covers the preparation of financial statements, including the balance sheet, income statement, and statement of cash flows. It explains how these statements are derived from the accounting records and how they provide valuable information to management and external stakeholders.

Finally, the document discusses the importance of internal controls and the role of the auditor. It emphasizes that a strong internal control system is essential for preventing errors and fraud, and that an independent audit is necessary to provide assurance to the users of the financial statements.