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The Arithmetic of Events and a New Theory of Gravitation MALEK ABBASI, Department of Mathematics, Tarbiat Modares University P.O. Box 14115-175, Tehran, Iran — Of fundamental importance in physics is the concept of event. This study tries, first, to provide a mathematical background showing how must deal with these events and based on what laws the watches, another important concept used frequently in this research, record them. Armed, then, with this mathematical background, the Gravitational Clouds Theory, a novel theory of gravitation concerning the role of the matter and energy in the universe, is proposed. This completely new theory leads to miscellanies results some of which are: the second Einstein's postulate; the well known identity E = mc2; the time-dilation phenomenon and Fitzgerald-Lorentz contraction. This theory will also explain why indeed we never feel the speed of the Earth, what is the origin of Dark matter-energy and many other extraordinary results associated with cosmology.

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