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**On the Relation Between Fourier and Leont'ev Coefficients with Respect to the Space  $AC(\overline{D})$**

CMFT 1 No.1 (2001), 193–204. [ISSN 1617-9447]

**Abstract.** Yu. I. Mel'nik showed in [5] that under certain conditions the Leont'ev coefficients  $\kappa_f(\lambda)$  in the Dirichlet series

$$f \sim \sum_{\lambda \in \Lambda} \kappa_f(\lambda) \frac{e^{\lambda \cdot}}{L'(\lambda)}$$

of a function  $f \in AC(\overline{D})$  are the Fourier coefficients of some continuous  $2\pi$ -periodic function. He showed the relationship between the first moduli of smoothness of these two functions. In this article we will expand his results to moduli of arbitrary order.

**Keywords.** Dirichlet series, Fourier coefficients, Leont'ev coefficients.

**2000 MSC.** 30B50, 42A16.

**Received.** December 18, 2001.