

2304 Massachusetts Avenue, N. W.
Washington, D. C.
April 15, 1941

Dear Harold:

Researches extending over many arduous weeks in the Gobi Desert have just revealed (and I hasten to send this by special messenger) the real use of the enclosed.

The left alleged foot of what was supposed to be a sneaker is in reality a Winter chinpansee warmer, commonly used by ancient man coming through into supremacy for his little tootsies.

The right sneaker has been put to a new use, as is customary in the case of antiques. It is now used as a shoe cleaner. Perhaps you may need something like this.

And so ends the humiliation that you thrust upon me in New York.

Sincerely,

Charles E. Marsh

Roy H. King
Charles A. Abbott

Roy H. King Company

Income Tax Accountants
First National Bank Building
Dallas, Texas

Telephone 2-7982

Wichita Falls, Texas
Harvey-Snyder Building
Telephone 7666

April 17, 1941.

Mr. Harold H. Young,
Mayflower Hotel,
Washington, D. C.

Dear Harold:

I have received two copies of the supplemental agreement signed by S. W. Richardson to be attached to executed copies of the agreement between Richardson and Marsh dated March 13, 1941, and am sending one copy to you as per instructions, keeping one copy of the supplemental with my copy of the original contract.

I enjoyed meeting you and also the breakfast. It is possible I may be in Washington again within the next thirty days and, if so, would be glad to furnish you a drink, or lunch or dinner if you have time.

Sincerely,

Roy H. King

RHK:LT

2304 Massachusetts Avenue, N. W.
Washington, D. C.
April 17, 1941

Dear Harold:

It seems that the Savoy-Plaza is the basis of my detailed instructions.

When you reach New York and have finished with Tammany (I understand your superior officer is not to be contaminated), will you kindly become cultural for a moment and do the following things:

1. Clothes: Get yourself a pair of garters, as your weight having been reduced to its present point, I am afraid the socks may slip. Purchase a white tie and rent tails from Seafati. Do not be afraid of what he will hand you, because after all he is the only man who caters to the second butlers almost exclusively, and the English second butler has never been known to be thin.

2. Amusement cultural: Hildegard may bore you. I certainly would not attempt to give you any harder dose, or I might send you around to see a red head dance—a male red head at that. (On second thought, see Draper and the De Marcos for a moment at the Persian room at the Plaza. But hold on to your hat and stand up and say that you are from Dallas and I think you can get in and out as a member of our club without spending one dime. If you find you have anything to spend for the reserve seat, merely say, "My attorney, Mr. Marsh," to the doorman when you ask for your reserved seat on the balcony not too near the orchestra. If your woman attendant admires the Persian effrontery too intensely, smack her on the jaw.)

3. This is purely hearsay from a Western friend, but must be investigated preliminary to Chapter 18 on "Amusement Psychology in Americans." It appears that one Dwight Fiske, who seems to have amused you, has pulled a fresh one. He has said that there are enough American swanks wishing to be swankier to fill a place on the \$15 a night average crowd. You will remember that he introduced the midnight appearance racket at the Savoy and then took it to London to the Savoy, and then took it to the club admission racket, starting at three o'clock in the morning in London. I want you to go to this place with a Seafati suit, and give me a clear report on how the crowd behaved. It is a new high point of a good adventurer saying, "Make it white tie for cash." If he succeeds, a club may be opened in New York—a blue tie and mid-nightengale full dress. (A bored listener has just said, "I feel that Dwight Fiske has lost his punch.") The joke of the day having been perpetrated, let's go on.

Having grown tired of writing you, I quit. I think the performance is poor, but if you come back with Draper and Hildegard, I will know whether to take them on myself. It is like passing books around.

Sincerely,

Charles E. Marsh

P. S. A little monogram, or monograph, as the case may be, on Draper and Fiske and their followings might be written. I have decided that Draper is a male.

C. E. M.

R E S O L U T I O N

WHEREAS, The House of Representatives of the State of Texas, ever mindful of the important role played by distinguished sons of Texas in the affairs of our Nation since Sam Houston, make this expression of our gratitude to Vice President Henry A. Wallace for selecting a worthy and useful citizen of Texas to be his right-hand man in the office of administrative assistant to the Vice President of the United States; and

WHEREAS, Without fanfare of publicity, the Vice President called Harold H. Young of Dallas to Washington during the early days of his tenure and invested him with the duties of an office created especially for the talents of the huge and jovial Texan, who played such an important part as personal representative of Mr. Wallace in the campaign of the Vice President last fall; and

WHEREAS, Harold Young, as a true and loyal Democrat, has been of inestimable service to the Democracy of this State and has given unselfishly of his time and money in every campaign to further the party; and

WHEREAS, His tact and charm will speedily endear him to the leaders of the Nation as they have to the people of Texas, and in going to Washington to answer a higher call in service of the Nation, Mr. Young turns away from a highly lucrative private endeavor as a lawyer; and

WHEREAS, Mr. Young is typical of the manhood that has characterized Texans for a hundred years, being the son of the late F. L. Young, pioneer minister who gave a long life to consecrated service in small towns for small pay and who with his

devoted wife raised a large family of sons and daughters, all of whom have won high places in society and have served their Country well; now, therefore, be it further

RESOLVED, That a copy of this Resolution be sent to Vice President Henry A. Wallace, and that a copy be sent to Harold H. Young, and that Mr. Young be invited to appear here and address the House on a date convenient to him. _____

Blankenship

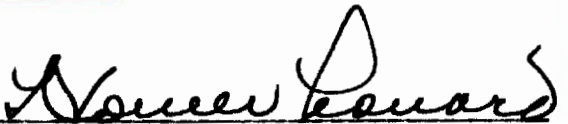
Leonard	Dickson of Bexar	Hutchinson
Allen	Dickson of Nolan	Isaacks
Allison	Donald	Jones
Alsup	Dove	Kelly
Anderson	Duckett	Kennedy
Avant	Dwyer	Kersey
Bailey	Ellis	Kinard
Baker	Eubank	King
Bean	Evans	Klingeman
Bell	Favors	Knight
Benton	Ferguson	Lansberry
Boone	Files	Lehman
Brawner	Fitzgerald	Leyendecker
Bray	Fuchs	Little
Bridgers	Gandy	Lock
Brown	Garland	Love
Bruhl	Gilmer	Lowry
Bullock	Goodman	Lucas
Bundy	Halsey	Lyle
Burkett	Hanna	McAlister
Burnaman	Hardeman	McCann
Carlton	Hargis	McDonald
Carrington	Harris of Dallas	McGlasson
Cato	Harris of Hill	McLellan
Celaya	Hartzog	McMurry
Chambers	Heflin	McNamara
Clark	Helpinstill	Manford
Cleveland	Henderson	Manning
Coker	Hileman	Markle
Colson	Hobbs	Martin
Connelly	Howard	Matthews
Craig	Howington	Mills
Crossley	Hoyo	Montgomery
Crosthwait	Huddleston	Moore
Daniel	Huffman	Morgan
Davis	Hughes	Morris
Deen	Humphrey	Morse

H. S. R. No. 215

Murray
Nicholson
Pace
Parker
Pevehouse
Phillips
Price
Rampy
Reed of Bowie
Reed of Dallas
Rhodes
Ridgeway
Roark

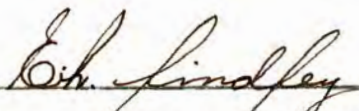
Roberts
Sallas
Senterfitt
Sharpe
Shell
Simpson
Skiles
Smith of Atascosa
Smith of Bastrop
Spacek
Spangler
Stanford

Stinson
Stubbs
Taylor
Thornton
Turner
Vale
Voigt
Walters
Wattner
Weatherford
White
Whitesides
Winfree



Speaker of the House

I hereby certify that H. S. R. No. 215 was adopted by the
House on April 17, 1941. _____


Chief Clerk of the House



April 22, 1941

Memorandum to Harold Young:

1944 may see Texas behind Rayburn. It also may see Rayburn and Jones together behind Rayburn, and against the Roosevelt first choice to succeed himself, and associated with other persons seeking the presidency by blocking Roosevelt's choice. This might mean an anti-Roosevelt bloc, including McNutt and Rayburn and Jones, such as the Farley-Jones bloc developed with Bankhead at Chicago.

Only Roosevelt and O'Daniel are important now in the Texas campaign, as far as Johnson is concerned. The people behind Johnson may well advise Lyndon that Wallace support is a liability because of the very strong opposition to Wallace which developed first among the farmers when the Secretary of Agriculture of Texas opposed his operations several years ago. There is also an anti-Wallace bloc at the A. & M. College. Amon Carter, through his influence in West Texas, and particularly in Westex College, brings another farm and cattle group against Wallace. Second anti-Wallace group heads around Rayburn and the resentment of the old Garner crowd because Wallace got Garner's job, and because Rayburn wanted the vice presidency. Third anti-Wallace is the money class of Texas, expressed by Jones in Houston and the great oil groups.

If you personally help Lyndon as a Texan, and not as a Wallace identity, and do it officially as a part of Lyndon's organization, I believe you will do Wallace's look toward '44 a noble service. My reason is that Wallace as a person will be weak in Texas because of the strength of others' ambitions, and will need a strong leader watching his interests there. Therefore, you should build yourself up through service to one who has been picked by the President for a campaign.

If you were to say that you were working for Wallace, and therefore could not work for sixty days behind the President's choice in what will be a very hot national campaign, you will be accused of selfish sitting down as a Texan by Texans, regardless of the justice of your thought that your job with Wallace is first and foremost. The Texans will say that Wallace is selfish and so are you, and you will lose much of the very warm friendship and loyalty that is personally yours among Texas liberals. If Roosevelt says "hands off" and does not support Lyndon himself emotionally and practically, and if Roosevelt indicates it is a "free-for-all" fight between Patman and Johnson, and possibly Mann, and merely takes an inactive position that only Dies is a bad boy, you will have another position perhaps. I am merely repeating now the guts of it. It is: "If Roosevelt wants Johnson, then Wallace wants what Roosevelt wants." That means you are in active work with Wallace's consent and blessing for sixty or ninety days in Texas and Dallas.

2304 Massachusetts Avenue. N. W.
Washington, D. C.
April 24, 1941

Dear Harold:

Definitely I am sure that Lyndon must sell three things:

1. Tolerance
2. Unity in all-out effort
3. Roosevelt and Texas

If he pulls the Wirts pattern which draws up a bill of particulars and specifications to fit his own person, he joins Mann and Dies in self-seeking.

The attached opening is in the broad line of service and selflessness. It is very easy for a young man to be flattered by having his speech talk about him and how good he is. For God's sake let's be in the spirit of this moment, which is one serving all, and all serving one, and not a job-getting business.

You are going to be with Johnson more hours tonight and possibly tomorrow and in the weeks to come than anyone. Move easy, but get him on the line.

Sincerely,

Charles E. Marsh

2304 Massachusetts Avenue. N. W.
Washington, D. C.
April 24, 1941

Dear Harold:

Definitely I am sure that Lyndon must sell three things:

1. Tolerance
2. Unity in all-out effort
3. Roosevelt and Texas

If he pulls the Wirtz pattern which draws up a bill of particulars and specifications to fit his own person, he joins Mann and Dies in self-seeking.

The attached opening is in the broad line of service and selflessness. It is very easy for a young man to be flattered by having his speech talk about him and how good he is. For God's sake let's be in the spirit of this moment, which is one serving all, and all serving one, and not a job-getting business.

You are going to be with Johnson more hours tonight and possibly tomorrow and in the weeks to come than anyone. Move easy, but get him on the line.

Sincerely,

Charles E. Marsh

Day Letter

April 30, 1941

Secretary to Harold Young
(Miss Dorcas)

410 Gay States Bldg -
Dallas, Texas

Will telephone station to
station six o'clock your
time seeking information
where and when I may
call Johnson station to
station preferably six-fifteen
his time and same six
Central time or seven Eastern
young. Thanks.

Charles E. Marsh

Dear Harold:

Can you get us a set up in Dallas for clipping the political news in the Texas papers? We should like to have some one take the papers from the leading Texas cities early each morning and clip out all the news bearing on the election, attaching some kind of identification as to the name of the paper and the date the story appeared. This material should be gotten off air mail daily for the duration of the campaign. Mr. Marsh would be willing to spend \$1.00 a day on postage for getting it here quickly. The papers should include:

Dallas

Houston

San Antonio

Austin

etc.

The main thing is not to miss the daily happenings as they occur, and to get the news in time to make useful suggestions, if possible. What about Dorsa, or one of the girls in the Dallas office of the Johnson campaign?

M. L.

May 6, 1941

Memorandum to Harold Young:

Please get from Fly the approximate number of listeners on the following:

Blue network

Red network

Columbia Broadcasting (Which I believe has two networks also)

Mutual Broadcasting System.

Also have these estimated listeners broken down in territories: New England; South Atlantic; Middle States, including New York, Pennsylvania, and New Jersey; Central States; Southern States; Far West.

I think you will find the largest and most evenly distributed nationally on Blue. If this is so, then you should insist on this for speeches. I believe New England has much Mutual, and Columbia may run third up there. I should like the information for myself.

C. E. M.

COPY FROM

LEAKE, HENRY AND YOUNG

ATTORNEYS AT LAW

SUITE 604 MAGNOLIA BUILDING

DALLAS, TEXAS

SAM A. LEAKE (1864-1935)
W. T. HENRY
HAROLD H. YOUNG
HAWKINS GOLDEN
HARRY M. STANFIELD

June 3, 1941

Mr. Allen Boyle,
Washington Hotel,
Washington, D. C.

Dear Allen:

Enclosed herewith please find copy of letters and additional information purportedly submitted by Mr. McClendon, from which you can see that they are still hedging, inasmuch as every figure they give you is obviously loaded, with no explanation for what it was paid for.

It is my understanding that you would complete the statement of your activities in this connection, part of which you have heretofore forwarded to me, and let me have it at once and that you would also probably establish your residence in Virginia or some other state in the vicinity of Washington, in order that this matter could be litigated in the Federal Court. Concerning this matter of residence, I have received no information.

I think that after you have established this residence if you will give me your further views with reference to the items enclosed and likewise the status of your residence that before we can get additional information upon which to predicate a suit, we should take the deposition of the Suttles boys in the Federal Court at Houston, Texas, for the purpose of discovering a perpetuation of testimony and thereby ascertain what the facts are with reference to this matter.

I think that when this procedure is started they will probably negotiate a settlement.

Please let me hear from you immediately.

Yours very truly,

HG:MHP

The above is self-explanatory and it would be appreciated if you would advise me whether or not you saw McClendon Monday afternoon after our telephone conversation. I think the depositions mentioned in the above matter could be taken under the new rule, No. 27, and then we would have

some definite commitment as to what their position would be and likewise get some idea as to what the real facts are.

Yours very truly,

HG:MHP

CC

Mr. Harold H. Young
Mayflower Hotel
Washington, D.C.

A handwritten signature, likely of H.G. MHP, consisting of stylized initials and a surname.

May 30, 1941

Messrs. Leake, Henry, Young & Golden,
Attorneys-At-Law
Gulf States Building
Dallas, Texas

Attention: Mr. Golden

Gentlemen:

With further reference to our conversations while you were in our office a few days ago and your telegram of May 29th, wish to advise that I have delayed writing to you as two transactions have been under way which I knew would affect the present status of this matter. These transactions involved the sale of the airplane for \$16,500.00 net, and also a settlement with the Machinery Sales & Supply Company by virtue of which the Houston Ready-Cut House Company paid an additional \$300.00 and returned all unused equipment purchased from the Machinery Sales & Supply Company.

We are sending you a list of expenditures made by the company from February 28, 1941, which is the time the Royston Report was prepared, up to June 1, 1941. This statement shows these expenditures to be \$32,811.10.

We are also sending you a separate statement showing the amount heretofore paid monthly in connection with the transactions showing a total monthly expenditure of \$2,931.83. This monthly expenditure will of course be reduced by the sum of \$410.00 per month as a result of the sale of the airplane. Under the Watchman and Superintendent Salaries, the monthly expenditure has heretofore been \$751.80. This item will be reduced by \$300.00 per month for the reason that the company has now dispensed with the services of the Superintendent. He was kept on the payroll partly for the reason that the company had previously thought that it was Mr. Boyle's intention to continue his efforts to assist in getting another contract, but when it became apparent that no other contract would be secured through the efforts of Mr. Boyle, it was not considered necessary to keep an organization intact to

handle further business. While this man was on duty, he did considerable experimental work with the plywood top for the tent frame, which work was done at the request of Mr. Boyle, and also with the view of improving the design of the tent frame.

Your attention is also called to the fact that it has been necessary to renew the lease which involves a rental of \$600.00 per month. The contract with the Houston Lighting & Power Company is for a year and involves a minimum expenditure of \$100.00 per month, which is in the nature of a standby charge. It was necessary to acquire an easement and to sign the contract for a year in order to obtain service and the rate which was obtained in handling the business under the first contract.

Please understand that these expenditures, as shown on this statement, are subject to verification by Mr. Boyle, as the company has no desire whatever to conceal any fact with reference to expenditures made. If he desires to incur the expense of an audit and will let us know, we will undertake to arrange with the company for the books and records of this particular project to be audited in order that he may be entirely satisfied as to such expenditures.

It appears from the figures shown on Mr. Royston's statement and the additional figures which we are sending you at this time, that the results of the joint operation to June 1, 1941, are as follows:

Sales		\$ 626,501.00
Portable buildings and warehouse	\$ 4,510.85	
Machinery	14,279.19	
Equipment (less airplane)	4,670.62	
Cost of Materials used	446,790.27	
Manufacturing and Construction Expenses	53,538.92	
Selling, general and administrative expenses (less salaries, commissions, and legal expenses)	6,652.59	
Expenses to June 1st, as per statement attached	<u>32,311.10</u>	\$ 562,753.54
		<hr/>
		\$ 63,747.46

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According to these figures, which do include anything for overhead expenses, salaries, commissions and legal expenses, the total profit realized as of this date would amount to \$63,747.46.

There should be deducted from Mr. Boyle's part the sum of \$13,116.80 advanced to Mr. Boyle. Mr. Suttles states that vouchers aggregating this amount were signed by him showing these advances, and that he has not submitted any expense accounts. We feel that the company is entitled to have Mr. Boyle send a statement of his expenses.

It is apparent from the figures that we have given you that Mr. Boyle is actually entitled to much less amount than he is claiming. We should have less difficulty, however, in reaching a settlement since the airplane has been disposed of. The machinery and equipment, of course, have been reduced by the value of the airplane. However, we want to assure you that Mr. Suttles still holds the position that the machinery and equipment on hand does not have a great deal of value as it was designed for the construction of tent frames, and is installed in a temporary location, and has materially depreciated. It would, of course, have much more value if it could be utilized for the purpose for which it was originally intended as now set up. Mr. Suttles states that he would be willing for Mr. Boyle to take all of the remaining machinery and equipment on hand on the basis of \$5000.00, and on this valuation the interest of Mr. Boyle in the profits in any event would not be increased more than \$2500.00. However, Mr. Suttles would not be willing for his company to take the machinery on this basis, but he would probably take it on a lesser valuation. He, of course, is not insisting on Mr. Boyle taking it even for \$5000.00 but is willing to leave the machinery in its present condition to be disposed of to the best advantage. It seems to us that in our effort to reach a settlement with Mr. Boyle, that the item of machinery and equipment should be handled separately and the net proceeds divided if, as and when sold.

It also seems to us that it might be in the interest of all parties to handle the plywood separately for the purpose of trying to reach a settlement. The actual cost of the plywood now on hand, including freight charges, is \$185,292.55. If it can be sold for this amount plus additional interests and carrying charges, the profits could be immediately divided between the parties. This, in itself, should be some inducement for Mr. Boyle to co-

operate with the company in the sale of same. This would give him an opportunity to realize some immediate cash upon its sale. The sum of \$185,292.55 would then be available to retire the Bank's loan and to repay the Houston Ready-Cut House Company for other sums which it has put into the project.

About the only other matter in controversy between the parties appears to be the claim for salaries, commissions and legal expenses. Mr. Suttles advises that the Houston Ready-Cut House Company is obligated to him and to his brother in the sum of \$28,493.78. They have received their salaries currently, but this additional amount is based on percentage of materials fabricated and sold by the company, and under an agreement with the company prior to the government contract, they were entitled to 3.75% of the materials fabricated and sold by the company. In addition to this, the company actually advanced large sums of money and still has in the project from \$35,000 to \$40,000 of its funds. It extended its credit in large amounts and is now obligated for the payment of in excess of \$150,000. All of the details of the construction, including overhead and supervision, and the facilities of the company's office and its purchasing power, all went into the job.

We know of several instances on government jobs where the corporation that assumes the risk and handles the work and construction such as the Houston Ready-Cut House Company has done in this case, would be entitled to from four to four and one-half per cent of the contract price, which is considered to be a reasonable charge for the risk, supervising, financing and handling.

In this connection we call your attention to the letter agreement which does not obligate the Houston Ready-Cut House Company itself to assume the risk under the contract and to finance same. The company, however, was one of the two parties to the joint adventure.

Mr. Suttles states that he and Mr. Boyle agreed that it would be unwise to handle the job as a separate organization and Mr. Boyle agreed that the work could be handled by the Houston Ready-Cut House Company. He not only had full knowledge that it was being so handled, but in many occasions acquiesced in the manner in which it was being handled, and with the understanding, so Mr. Suttles advises, that the Houston Ready-Cut House Company would be entitled to a charge for handling the work it-

self, and was handled apparently satisfactory until after the first job was completed.

Under the circumstances we should now be able to agree to divide the net proceeds of the machinery and to dispose of the plywood as we have suggested. It is doubtful however, if any agreement can be reached with respect to Mr. Boyle's expenses and the charge for overhead, supervision, financing, etc., unless Mr. Boyle is willing to recognize that the company is entitled to a charge in this connection. As stated to you before, the Royston report referred to commissions and salaries. However, this report was gotten up as a basis of costs as the idea of Mr. Royston, and the copy was handed to Mr. Boyle before it was ever read or approved by Mr. Suttles.

Mr. Suttles advises that the contract with the government was not made until more than a month after the date of the letter agreement. It seems that when the letter agreement was signed, Mr. Boyle represented that he could obtain adequate financing for his part and was willing to devote whatever time was necessary to the project. The company was to immediately furnish some models to assist in getting contracts. The company was also to offer its reputation for past performance and the skill of its officers and engineers and would sign the contract, which, however, was to be carried out by a separate organization. We are sure that Mr. Boyle will advise you that this situation was changed and that he was unable to procure any financing and it was therefore subsequently agreed that the contract should be handled entirely by the company, as it was handled with Mr. Boyle's full knowledge and acquiescence.

It seems inequitable that Mr. Boyle will not recognize the company's claim for compensation for the services of its officers, engineers, purchasing power, credit, financing, etc., and should take the position that he is entitled to one-half of the net profits without even being willing to allow the company so much as the salaries of its officers who devoted a greater portion of their time to the project.

We, of course, realize that it would be more advantageous to all parties to make an entire settlement of the matter and while we are willing to make concessions in order to arrive at a settlement, it seems that our views are so far apart that at this time we should only undertake to settle the controversy in so far as it affects the machinery and plywood. We suggest that you discuss the matter further with Mr. Boyle and advise us.

Yours very truly,

VINSON, BLKINS, WEEMS & FRANCIS

By (Signed) S.S. McClenden, Jr.

STATEMENT OF ACTUAL DISBURSEMENTS
MADE BY HOUSTON READY-CUT HOUSE
COMPANY FROM FEBRUARY 28, 1941,
on which date the Royston Audit
Report is based, to June 1, 1941

Portable Materials used to rearrange and enlarge the office	\$ 165.94
Machinery paid for	1608.99
Machinery in question with the Machinery Sales & Supply Company, amount paid in settlement with return of the material on hand	300.00
Miscellaneous Equipment	735.09
Materials unpaid at time of Audit account invoices	15,581.99
Salaries, wages, and etc., used to unload the plywood now in stock and also for experimental work	3,712.53
Lawrence Warehouse Service Expense	221.13
Lawrence Warehouse Bill	500.00
Miscellaneous Traveling expense	175.61
Hazard Insurance on plywood	2,676.42
A. D. T. Watchman Service	36.26
Warehouse Rent	1,200.00
Power & Light	121.60
Miscellaneous Expense	225.07
Repair and Maintenance	707.16
Miscellaneous Supplies	28.47
Airplane Expense	1,977.45
Telephone Expense	28.21
Interest on Plywood	2,309.18
	<hr/>
T o t a l	\$ 32,311.10

**STATEMENT SHOWING MONTHLY
EXPENSES AND HANDLING CHARGES**

Lawrence Warehouse System		\$ 126.90
A. D. T. Service		18.13
Warehouse rent		600.00
Light & Power as per Contract		100.00
Airplane Expenses:		
Salary	\$ 300.00	
Rent	30.00	
General Washing & Repairs	20.00	
Insurance and Taxes	<u>60.00</u>	410.00
Interest on Plywood		925.00
Watchman & Superintendent Salaries		751.80
		<hr/>
Total		\$ 2,931.83

817 South Rosemont Street,
Dallas, Texas,
July 4, 1941.

Mr. Harold H. Young,
Senate Office Building,
Washington, D. C.

Dear Harold:

I was over to see you Saturday Evening, the day of the Election, and as you remember you passed me in the hall going out with Judge Crawford, and I came back to the hotel that night but missed you.

There certainly are a lot of disappointed people in Dallas, and for that matter in all of Texas, over the outcome of this election as certainly they did not want the O'Daniel setup in Washington, and I trust as yet we may find enough errors in this election before the final and official count is over to reverse this thing.

Harold, in regard to the setup for me with the Federal Power Commission, if possible, I would appreciate your advising if you have done anything on this as yet, and I do not want to seem to be rushing you, but due to the fact that the Regional Office is now moving from Denver to Fort Worth, it appears to me a good time for any changes that might be made, and certainly I am interested very much in the proposition, and from what you had to say I believe you can get me on one of the noncompetitive positions at the figure you stated.

Harold, I believe you realize that I have for a number of years assisted you in every way possible and my actions and results given you have proved that I deem you as one of my closest friends, and too you recall that of all the things I have tried help accomplish in your favor, and my favor as far as that goes, as we have always seen things alike, I have never yet requested a thing of you in the way of recommendations or otherwise, but due to the fact that my age is now creeping up, I am very much interested in getting lined up in some Federal appointment before I am too old, and too I am not like the average job seeker, I believe I have the qualifications and do not request anything that would embarrass anyone for I believe the position I am now requesting your assistance in getting is in my line of work and could be called a specialty work, and I believe I would not only help myself if I received one of these appointments, but I would also be valuable to the Government in the line of work I am asking for, for I have had a number of years' experience in this field.

I am attaching a separate sheet outlining my history and qualifications as you might want to use it separately from this letter, and too it would be of an advantage to you in helping to work out this proposition, and if there is any additional information I shall be glad to furnish it, but I certainly would like to hear from you at an early date as to what the prospects are and what

Mr. Harold H. Young.

2.

you can do in the matter. As stated above, I believe now is the opportune time since they are moving this office of the Federal Power Commission to Fort Worth.

You no doubt realize that for the future, should I be fortunate enough to secure one of these positions, that I would be at your command as I have been in the past to assist you in any undertaking that you would like to start as I believe I have proven myself to you as an admirer and a loyal supporter of anything that Harold Young is for.

I trust that you will give this letter your earliest attention possible and give me a reply as to what you think the prospects are and if there is anything I can do in the matter, please advise me what to do.

Thanking you very sincerely for anything that you may do and assuring you that I am now and will always be for Harold and his plans of action.

Sincerely yours,

A handwritten signature in cursive script, reading "Park E. Johnson". The signature is fluid and extends across the width of the page.

PEJ:p.

QUALIFICATIONS OF PARK E. JOHNSON.

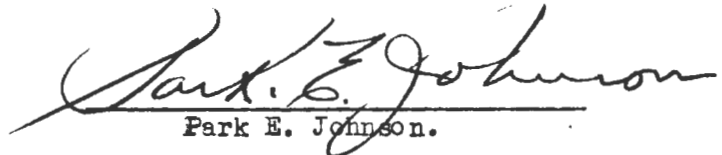
I am a native-born Texan. Completed high school and two years of college and have been in the Business World since 1917.

For over eighteen years I served with four different Railroads in various capacities from Utility Clerk, Passenger Ticket Agent, Yard Master and for sixteen years in the General Auditor's Office of the M. K. & T. Railroad and T. & P. Railroad in the capacity of Rate and Division Clerk. Two years in the Traffic Department of the Texas & Pacific Railway, spending a large part of my time in St. Louis, working with the Southwestern Freight Bureau in putting in Southwestern Freight Rates.

From the Railroad I was called to the City of Dallas as Utility Rate Expert and Statistician and in that capacity I served four years, having compiled several statistical reports on Utilities from some 258 Cities.

From that position, I made connection with an Engineering Firm known as the Utility Rate & Engineering Company of Dallas, serving in that capacity as Chief Rate Engineer, which position I am now holding. This field has given me the opportunity to handle direct with the Federal Power Commission for rates for Cities over the United States, and I feel competent as a Utility Rate Expert as well as having had several years as Office Manager with the firms above mentioned; or, in other words, I have been in charge of departments where as high as 165 men were under my supervision.

I am married and have one daughter sixteen, now entering college, and have resided in Dallas, Texas since 1919.


Park E. Johnson.

S. T. KAUFMAN

40 YEARS IN DALLAS
FIDELITY BUILDING
DALLAS, TEXAS

July 14th, 1941.

Harold H Young, Esq
Mayflower Hotel,
Washington, D C

Dear Harold:

Carrol D Paul, Immigration Inspector called Seymour Goldstein to his office by writing a letter notifying him to appear, he then demanded to know what if anything has been done by Seymour about leaving the country with his wife.

On a previous visit, Seymour says that Paul was very pleasant and told him to go ahead and not worry, this time he was rather gruff and insistent. Seymour told him that you were looking after his affairs, whereupon, Paul informed Seymour that action for deportation would be instituted.

Of course, Seymour being a citizen of Poland, now in the hands of the Nazis.....deportation could not be had, but, it is possible that proceedings might be instituted for deportation and when such proceedings are instituted, a stay order will have to be obtained from the Attorney General., and the routine of following the requirements of the exemptions under the Alien Registration Act followed. You remember reading the Act and as it applies to Seymour and his wife, they would come under the provisions giving the right to the Attorney General to stay deportation proceedings where the rights of an American citizen may be affected by the deportation, in this case, their child being native born etc., etc.,

Looks like Lee O turned the trick and its a shame, but, we anticipated that such might happen, but the bad thing about it is that only 1300 votes would have made all the difference in the world. However, there will be another day, and as Jeff Stinson told me, Lee O is a very muchly chastened man.....and he did not get 75% of the total vote and it is my opinion that many of the legislators who would have voted for Johnson, actually voted for Lee O in order to get him out of Austin.

Take care of Seymour and write me stating what if anything may be done at this time. You might make inquiry as to whether Seymour is on the list of the several thousand aliens who were recommended for naturalization or permanent visas by Attorney General Jackson some time ago, there was some newspaper publicity that there was such a recommendation, however, it is possible that before the Attorney General may take any action staying deportation, proceedings first must be instituted for deportation and then the Attorney General issues a stay order and makes recommendation for permanent certificate. Please advise me and oblige.

With best wishes.


S.A.M.

SAM A. LEAKE (1864-1935)
W. T. HENRY
HAROLD H. YOUNG
HAWKINS GOLDEN
J. MANUEL HOPPENSTEIN
HARRY M. STANFIELD

LEAKE, HENRY, YOUNG & GOLDEN
ATTORNEYS AT LAW
SUITE 410 GULF STATES BUILDING
DALLAS, TEXAS

July 28, 1941

Re: IT:R:E:Aj
JHB-33282 -
Mr. and Mrs. J. P. Awalt

Mr. Harold H. Young,
Care Mayflower Hotel,
Washington, D. C.

Dear Judge:

Since calling you with reference to the Awalt matter, I have been working on it night and day with Awalt and the local agents.

I enclose herewith photostatic copy of the statement sent out by Deputy Internal Revenue Commissioner Mooney under the file number given above, from which you will note that the amount of the proposed deficiency tax against:

J. P. Awalt

Deficiency	\$ 9027.78
50% penalty	<u>4513.89</u>
Total	13541.67

Mrs. J. P. Awalt

Deficiency	9027.78
Penalty	<u>None</u>
Total	<u>9027.78</u>

\$22,568.45

This proposed deficiency is, of course, subject to the addition of interest at the rate of 6 per cent for about three and one-half years, which would amount to an additional \$5,000.00 approximately, and you will, of course, note that the 50 per cent penalty, or \$4513.89, is not proposed to be assessed against Mrs. Awalt.

Awalt takes the position that under the agreement with us, we were only entitled to participate in one-half of any saving effected upon the inventory and warehouse items. Whereas, it was my understanding that we were to participate to the extent of any saving between the amount of \$29,410.20, plus interest thereon from May 13, 1940, and the amount of tax ultimately paid. Awalt states that he does not believe that you ever went to see the Commissioner of Internal Revenue or any of his deputies subsequent to my letter to you of July 15th, or subsequent to my telephone conversation with you on Monday noon, July 21st. In this connection, the deputy's letter forwarding this statement is dated July 23rd. Mr. Awalt also states that his understanding of the agreement was that when the Internal Revenue Department submitted a statement of the proposed deficiency, we were only to participate in one-half of any saving which could be effected upon the warehouse and inventory items from the amount of the proposed deficiency. Naturally, if the local agents had forwarded their recommendations to the Commission on the rent and warehouse items and if the Commissioner had accepted such recommendations and then included such adjustments in his first proposed deficiency, under Mr. Awalt's theory we would not be entitled to anything. We, of course, would not have made any agreement of this type, because under such an agreement we would have been unable to have secured any fee whatsoever if the Commissioner, upon his first proposal, had made the warehouse and inventory adjustments.

Awalt says that he now wants to guarantee us \$500.00 whether or not any adjustment is secured and have us work on the inventory and rent items and that if we secure an adjustment on such items, he will then give us one-half of such saving, less, of course, the \$500.00 guaranteed.

I pointed out to Mr. Awalt the fact that under such circumstances we would be waiving \$2500.00, which we felt we were due under the agreement as the matter now stands, and that it was possible that the Commissioner would take the position that by waiver of the penalty against Mrs. Awalt, he should not be entitled to any further reductions.

I want you to write me a letter right away and advise me your understanding of our agreement with reference to this matter and also whether or not you contacted any of the people in the Commissioner's office with reference to the Awalt matter and waiver of the penalty as against Mrs. Awalt. I advised Mr. Awalt that I would have to submit this suggested change in our agreement to you and secure your reaction thereto, as it was contrary to my understanding.

Frankly, I think that he is very lucky in the fact that the Commissioner did not assess the penalty as against Mrs. Awalt, as such penalty, together with the interest, amounts to about \$5500.00, the benefit of all of which, with the exception of the \$500.00 mentioned above, Mr. Awalt feels should go to him.

While this question is in abeyance, I have prepared a corrected statement calculating the inventory adjustment the same as in prior years and likewise as in subsequent years on a consistent basis, and have discussed it with both Mr. Elliott and Mr. Lohn, who state that they will not oppose settlement upon such basis, except that they would not say they would not oppose the waiver of the 50 per cent penalty as against Mrs. Awalt. I am enclosing a copy of this statement, from which it appears that under the corrected statement, including the inventory and warehouse rent adjustment, the deficiency would be as follows:

J. E. Awalt

Deficiency	\$ 7,844.89
50% penalty	<u>3,922.44</u>
Total	11,767.33

Mrs. J. P. Awalt

Deficiency	7,844.89	
Deficiency	<u>None</u>	
Total	<u>7,844.89</u>	\$19,612.22

This figure would, of course, be increased by about three and one-half years' interest at the rate of 6 per cent per annum, making an aggregate total deficiency of about \$22,500.00. Under this basis, if accepted, Awalt want to pay us about \$1500.00, whereas, under our agreement, as I understand it, we would be entitled to about \$3750.00.

I am enclosing also a copy of a letter which I have addressed to the Commissioner of Internal Revenue transmitting the corrected statement.

Inasmuch as this matter is quite important, please let me have a full letter at your earliest convenience. In the meantime, if you have not already contacted some one in authority at the Commissioner's office, it would probably be better not to do anything because if it is not accepted by the Commissioner,

it will probably be referred to the local office, where I can confer with the agents. Of course, if you have already contacted some one at the Commissioner's office with authority with reference to this matter, it would probably be advisable to see if you can get them to accept the corrected statement.

With reference to the Boyle matter, neither Vilbig nor his attorneys have either furnished me with the letter mentioned by you or contacted me in any way. Unless I hear from them today, I will get in touch with them in the morning and see if I can't get the letter.

I am working on the Stamps matter and it would be appreciated if you would write me a letter specially applying to this matter, giving your idea as to the fee which we should charge and your explanation thereof, because it would probably helpful to me in securing their agreement to a proper fee.

Please let me hear from you right away with reference to these matters.

Yours very truly,

Harold G. Galt

GHG-D
Encl.

COPY FROM

LEAKE, HENRY AND YOUNG

ATTORNEYS AT LAW

SUITE 804 MAGNOLIA BUILDING

DALLAS, TEXAS

July 28, 1941

SAM A. LEAKE (1884-1935)
W. T. HENRY
HAROLD M. YOUNG
HAWKINS GOLDEN
HARRY M. STANFIELD

Re: IT:R:E:Aj
JHB-33282
Mr. and Mrs. J. P. Awalt

Commissioner of Internal Revenue
Treasury Department
Washington, D. C.

Dear Sir:

Attention Mr. Mooney,
Deputy Commissioner

Your letter of July 23 with enclosures referring to the above captioned matter has been referred to us as counsel for Mr. and Mrs. Awalt for consideration and reply.

The Court in disposing of Mr. Awalt's case granted ninety days within which the amount of the tax due and payable should be ascertained in a fair and equitable manner, because at such time the amount thereof could not be definitely ascertained as the matter of the amount would, of course, have to be determined through the Treasury Department and the entire matter and file at such time was in the hands of the Department of Justice. Throughout this entire matter it was always understood that in arriving at the amount due the inventory adjustment item and the warehouse rental item were subject to fair and equitable adjustment by arriving at a fair and equitable rental value of the warehouse from the time title thereof was divested out of Mr. and Mrs. Awalt and that the inventory adjustment fairly and equitably should and would be calculated on a method consistent

with the method used in both prior and subsequent years.

Upon receipt of your letter above mentioned, further conferences were had with the agents handling the matter locally and additional form No. 870 - M not being available, it was suggested that the forms forwarded by you be corrected showing the proper amount of the deficiency after the proposed warehouse rent and inventory items were calculated as above set out. The statement enclosed in your letter has, therefore, been rewritten with the necessary changes occasioned only by the correction of the inventory and warehouse rental items with the corrected explanation thereof being Item E on Page One of the statement explained in Item E on Page Two of the statement, and Item A on Page Four of the statement explained in Item A on the same page, which explanations are substantiated by the affidavit of the Auditor with reference to the inventory item and the affidavit of Mr. Awalt with reference to the rent item, together with a duplicate copy of the appraisal by the Dallas Real Estate Board.

With reference to the inventory item, the proposed adjustment for the year 1937 has been calculated exactly on the same basis and method as in both prior and subsequent years, and the rent item is suggested at \$ 900.00 per month instead of \$ 550.00 per month because such figure appears unquestionably to be a fair and equitable compromise on this item between the Government's suggested figure of \$ 550.00 and Mr. Awalt's figure of \$ 1,200.00 as it is about a half-way figure of the difference and is more than supported by the appraisal of the Dallas Real Estate Board and the facts set forth in Mr. Awalt's affidavit.

Both Mr. Awalt and ourselves are, of course, anxious to finalize this matter by reaching an agreement upon a fair and equitable basis of the amount of the tax due and paying such amount, and it is believed that the corrected enclosed executed

forms 870 - M, together with the corrected statement herewith, is a fair and equitable ascertainment of the amount due, and it is also believed that the agents handling this matter locally will agree in this connection; and we are, consequently, forwarding a copy of this letter together with a copy of the corrected statement to Mr. F. W. Lohn, Agent in the Dallas Office, in order that he may be fully informed with reference to this matter.

Thanking you in advance for any courtesy and consideration you may be able to extend us in this matter and requesting your further advice at your earliest convenience, we are,

Yours very truly,

LEAKE, HENRY, YOUNG & GOLDEN

By

EG:MHP
Enclosures

STATEMENT

IT:R:E:Aj
JHB-53282

Mr. J. P. Awalt,
811 Elm Street,
Dallas, Texas.

Income Tax

	Liability	Assessed	Deficiency	50% Penalty
1937	\$ 8,566.89	\$ 1,950.13	\$ 6,616.76	\$ 3,308.38
1938	<u>3,249.50</u>	<u>2,081.37</u>	<u>1,228.13</u>	<u>614.06</u>
Totals	\$11,816.39	\$ 3,971.50	\$ 7,844.89	\$ 3,922.44

Mrs. J. P. Awalt,
811 Elm Street,
Dallas, Texas

1937	\$ 8,566.89	\$ 1,950.13	\$ 6,616.76
1938	<u>3,249.50</u>	<u>2,081.37</u>	<u>1,228.13</u>
Totals	\$11,816.39	\$ 3,971.50	\$ 7,844.89

Taxable Year Ended December 31, 1937

Net income as disclosed by returns \$ 42,985.76

Unallowable deductions and additional income:

(a) Salary and bonus	28,500.00
(b) Rent	14,400.00
(c) Sign rentals	120.00
(d) Interest paid	468.00
(e) Inventory adjustment	12,254.95
(f) Travel expense	<u>955.00</u>

Total \$99,683.71

In re: Mr. J. P. Awalt, et ux

Statement

Brought forward \$ 99,683.71

Nontaxable income and additional deductions:

(g) Depreciation	\$ 1,437.50	
(h) Taxes paid	1,426.36	
(i) Insurance	<u>190.48</u>	<u>3,054.28</u>

Adjusted net income \$ 96,629.43

1/2 taxable to Mr. Awalt 48,314.72

1/2 taxable to Mrs. Awalt 48,314.72

EXPLANATION OF ADJUSTMENTS

(a) The following salaries and bonuses have been disallowed:

L. A. Stewart	\$7,500.00
Mrs. M. Yeargan	7,500.00
J. R. Tripp	7,500.00
R. S. Awalt	<u>6,000.00</u>
Total	\$28,500.00

(b) Rental of \$14,400.00 was claimed to have been paid on a warehouse. Since Mr. Awalt owned the warehouse the deduction has been disallowed.

(c) Sign rental of \$120.00 charged as a deduction has been disallowed because the sign was on the wall of the warehouse owned by Mr. Awalt.

(d) Interest on unpaid rental amount to \$468.00 has been disallowed as no rentals payable.

(e) Inventory of furniture and rugs was reduced by \$25,910.56 as of December 31, 1937. This adjustment was on a basis of a flat percentage reduction and was inconsistent with the basis used in both prior and subsequent years. This item calculated on a basis consistent with both prior and subsequent years should be \$13,655.61 and such figure is considered a fair adjustment of the inventory and consequently the difference between \$25,910.56 and \$13,655.61, or \$12,254.95 has been disallowed. (Note: It was always understood with agents handling this matter locally that this item was subject to adjustment on a basis consistent with both prior and subsequent years and the figure of \$13,655.61 was so calculated as per auditor's affidavit attached. It is believed that the agents handling this matter will agree that this proposed adjustment is fair and equitable and should be accepted.

In re: Mr. J. P. Awalt, et ux

Statement

(f) Traveling expense of \$1,750.00 has been reduced by \$955.00 because it could not be substantiated.

(g) Depreciation of \$1,250.00 has been allowed on the warehouse and \$187.50 on farm building at Temple, Texas.

(h) Taxes of \$1,426.36 on the warehouse have been allowed as deductions.

(i) Insurance on the warehouse property has been allowed as a deduction.

Computation of Tax

J. P. Awalt

Net income adjusted		\$48,314.72
Less:		
Personal exemption	\$ 650.00	
Credit for dependents	<u>1,200.00</u>	<u>\$ 1,850.00</u>
Balance subject to surtax		46,464.72
Less: Earned income credit		<u>922.89</u>
Balance subject to normal tax		45,535.43
Normal tax at 4% on \$45,535.43		\$ 1,821.42
Surtax on \$46,464.72		<u>6,745.47</u>
Correct income tax liability		\$ 8,566.89
Income tax assessed		<u>1,950.13</u>
Deficiency		\$ 6,616.76
50% penalty		\$ 3,308.38

Mrs. J. P. Awalt

Net income adjusted		\$48,314.72
Less: Personal exemption		<u>1,850.00</u>
Balance subject to surtax		\$46,464.72
Less: Earned income credit		<u>922.89</u>
Balance subject to normal tax		\$45,535.43
Normal tax at 4% on \$45,535.43		\$ 1,821.42
Surtax on \$46,464.72		<u>6,745.47</u>
Correct income tax liability		\$ 8,566.89

In re: Mr. J. P. Awalt, et ux	Statement
Brought forward	\$ 8,566.89
Tax assessed	<u>1,950.13</u>
Deficiency	\$ 6,616.76

Taxable Year Ended December 31, 1938

Net income as disclosed by returns	\$43,738.29
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Unallowable deductions and additional income:

(a) Rents	\$ 5,850.00
(b) Sign rental	120.00
(c) Salary and bonus	15,849.50
(d) Farm loss	700.00
(e) Travel expense	962.09
(f) Miscellaneous expense	250.00
(g) Legal expense	<u>606.70</u>

Total	\$ 68,070.58
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Nontaxable income and additional deductions:

(h) Inventory adjustment	312,254.95	
(i) Depreciation	<u>208.35</u>	<u>12,463.28</u>

Adjusted net income	\$ 55,607.30
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1/2 taxable to Mr. Awalt	27,803.65
1/2 taxable to Mrs. Awalt	27,803.65

EXPLANATION OF ADJUSTMENTS

(a) Rental of \$14,400.00 on a warehouse was claimed as a deduction. Since this warehouse was owned by Mr. Awalt until March 15, 1938, only the amount applicable to the balance of the year is allowable. A fair rental for the property is considered to be \$900.00 per month or \$8550.00. The difference between \$8550.00 and \$14,400.00, or \$5850.00, has been disallowed. (Note: It was always understood with agents handling this matter locally that this rent item was subject to adjustment as the government figure of \$550.00 per month was probably too low and Awalt's figure of \$1200.00 per month was probably too high. Consequently, there is attached hereto duplicate of Dallas Real Estate Board appraisal, showing fair rental value for this period of \$11,865.00 a year, or \$988.75 per month, and copy of affidavit of Awalt substantiating the figure of \$1200.00 per month. It is believed that the agents handling this matter locally will agree that this proposed adjustment is fair and equitable and should be accepted.

In re: Mr. J. P. Awalt, et ux

Statement

(b) Sign rental of \$120.00 has been disallowed as it is considered that the rent paid for the warehouse includes the use of the wall for a sign.

(c) Salaries and bonuses of \$15,849.50 to R. S. Awalt, Mrs. M. Yeargan, L. A. Stewart and J. R. Tripp have been disallowed.

(d) In computing the loss on the sale of the farm, only \$100.00 depreciation sustained was considered. It has been held that depreciation of \$1,500.00 was sustained which reduces the loss from \$4,006.25 to \$2,606.25. As 50% of the loss is allowable this adjustment results in a reduction of allowable loss by \$700.00.

(e) Traveling expense could not be substantiated and has been reduced by \$962.09.

(f) Miscellaneous expense of \$250.00 has been disallowed as it was not an ordinary and necessary expense.

(g) Legal expense of \$606.70 has been disallowed as it was a personal expense and not a business expense.

(h) Inventory at the beginning of the year has been increased by \$12,254.95. (See item a for 1937).

(i) Depreciation has been allowed on the warehouse for 2½ months.

COMPUTATION OF TAX

Mr. J. P. Awalt

Net income adjusted		\$ 27,803.65
Less:		
Personal exemption	\$ 650.00	
Credit for dependents	<u>1200.00</u>	<u>1,850.00</u>
Balance subject to surtax		\$ 25,953.65
Less:		
Earned income credit		<u>519.06</u>
Balance subject to normal tax		\$ 25,434.59
Normal tax at 4% on \$25,434.59		\$ 1,017.38
Surtax on \$25,953.65		<u>2,232.12</u>
Correct income tax liability		\$ 3,249.50
Income tax assessed		<u>2,021.37</u>
Deficiency of income tax		\$ 1,228.13
50% penalty		\$ 614.06

In re: Mr. J. P. Awalt, et ux

Statement

Mrs. J. P. Awalt

Net income adjusted	\$ 27,803.65
Less:	
Personal exemption	<u>1,850.00</u>
Balance subject to surtax	\$ 25,953.65
Less:	
Earned income credit	<u>519.06</u>
Balance subject to normal tax	\$ 25,434.59
Normal tax at 4% on \$25,434.59	\$ 1,017.38
Surtax on \$25,953.65	<u>2,238.12</u>
Correct income tax liability	\$ 3,249.50
Income tax assessed	<u>2,021.37</u>
Deficiency of income tax	\$ 1,228.13

STATEMENT

IT: R: E: A: j
JHB-33282

Mr. J. P. Awalt,
811 Elm Street,
Dallas, Texas.

Income Tax

	Liability	Assessed	Deficiency	50% Penalty
1937	\$10,808.19	\$1,950.13	\$ 8,858.06	\$4,429.03
1938	<u>2,191.09</u>	<u>2,021.37</u>	<u>169.72</u>	<u>84.86</u>
Totals	\$12,999.28	\$3,971.50	\$ 9,027.78	\$4,513.89

Mrs. J. P. Awalt,
811 Elm Street,
Dallas, Texas.

1937	\$10,808.19	\$1,950.13	\$ 8,858.06
1938	<u>2,191.09</u>	<u>2,021.37</u>	<u>169.72</u>
Totals	\$12,999.28	\$3,971.50	\$ 9,027.78

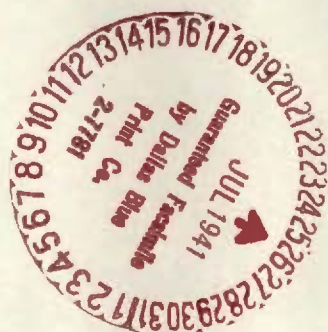
Taxable Year Ended December 31, 1937

Net income as disclosed by returns \$42,985.76

Unallowable deductions and
additional income:

(a) Salary and bonus	28,500.00
(b) Rent	14,400.00
(c) Sign rentals	120.00
(d) Interest paid	468.00
(e) Inventory adjustment	25,910.56
(f) Travel expense	<u>955.00</u>

Total \$113,339.32



In re: Mr. J. P. Awalt, et ux.

Statement.

Brought forward		\$113,339.32
Nontaxable income and additional deductions:		
(g) Depreciation	\$1,437.50	
(h) Taxes paid	1,426.36	
(i) Insurance	190.42	<u>3,054.28</u>
Adjusted net income		\$110,285.04
1/2 taxable to Mr. Awalt		\$ 55,142.52
1/2 taxable to Mrs. Awalt		55,142.52

EXPLANATION OF ADJUSTMENTS

(a) The following salaries and bonuses have been disallowed:

L. A. Stewart	\$7,500.00
Mrs. M. Yeargan	7,500.00
J. R. Tripp	7,500.00
R. S. Awalt	<u>6,000.00</u>
Total	\$28,500.00

(b) Rental of \$14,400.00 was claimed to have been paid on a warehouse. Since Mr. Awalt owned the warehouse the deduction has been disallowed.

(c) Sign rental of \$120.00 charged as a deduction has been disallowed because the sign was on the wall of the warehouse owned by Mr. Awalt.

(d) Interest on unpaid rental amount to \$468.00 has been disallowed as no rentals payable.

(e) Inventory of furniture and rugs was reduced by \$25,910.56 as of December 31, 1937. This adjustment of inventories has been disallowed.

(f) Traveling expense of \$1,750.00 has been reduced by \$955.00 because it could not be substantiated.

(g) Depreciation of \$1,250.00 has been allowed on the warehouse and \$187.50 on farm buildings at Temple, Texas.

In re: Mr. J. Awalt, et ux.

Statement.

(h) Taxes of \$1,426.36 on the warehouse have been allowed as deductions.

(i) Insurance on the warehouse property has been allowed as a deduction.

Computation of Tax

J. P. Awalt

Net income adjusted		\$55,142.52
Less:		
Personal exemption	\$ 650.00	
Credit for dependents	<u>1,200.00</u>	<u>1,850.00</u>
Balance subject to surtax		\$ 53,292.52
Less: Earned income credit		<u>1,104.85</u>
Balance subject to normal tax		\$ 52,187.67
Normal tax at 4% on \$52,187.67		\$ 2,087.51
Surtax on \$53,292.52		<u>8,720.68</u>
Correct income tax liability		\$ 10,808.19
Income tax assessed		<u>1,950.13</u>
Deficiency		\$ 8,858.06
50% penalty		\$ 4,429.03

Mrs. J. P. Awalt

Net income adjusted		\$ 55,142.52
Less: Personal exemption		<u>1,850.00</u>
Balance subject to surtax		\$ 53,292.52
Less: Earned income credit		<u>1,104.85</u>
Balance subject to normal tax		\$ 52,187.67
Normal tax at 4% on \$52,187.67		\$ 2,087.51
Surtax on \$53,292.52		<u>8,720.68</u>
Correct income tax liability		\$ 10,808.19

In re: Mr. J. Awalt, et ux.

Statement.

Brought forward	\$ 10,808.19
Tax assessed	<u>1,950.13</u>
Deficiency	\$ 8,858.06
50% penalty	\$ 4,429.03

Taxable Year Ended December 31, 1938

Net income as disclosed by returns	\$ 43,732.29
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Unallowable deductions and additional income:

(a) Rents	9,175.00
(b) Sign rental	120.00
(c) Salary and bonus	15,849.50
(d) Farm loss	700.00
(e) Travel expense	962.09
(f) Miscellaneous expense	250.00
(g) Legal expense	<u>606.70</u>
Total	\$71,395.58

Nontaxable income and additional deductions:

(h) Inventory adjustment	\$25,910.56	
(i) Depreciation	<u>208.33</u>	<u>26,118.89</u>
Adjusted net income		\$45,276.69
1/2 taxable to Mr. Awalt		\$22,638.35
1/2 taxable to Mrs. Awalt		\$22,638.34

EXPLANATION OF ADJUSTMENTS

(a) Rental of \$14,400.00 on a warehouse was claimed as a deduction. Since this warehouse was owned by Mr. Awalt until March 15, 1938, only the amount applicable to the balance of the year is allowable. A fair rental for the property is considered to be \$550.00 per month or \$5,225.00. The difference between \$5,225.00 and \$14,400.00, or \$9,175.00, has been disallowed.

(b) Sign rental of \$120.00 has been disallowed as it is considered that the rent paid for the warehouse includes the use of the wall for a sign.

In re: Mr. J. Awalt, et ux.

Statement.

(c) Salaries and bonuses of \$15,849.50 to R. S. Awalt, Mrs. M. Yeargan, L. A. Stewart and J. R. Tripp have been disallowed.

(d) In computing the loss on the sale of the farm, only \$100.00 depreciation sustained was considered. It has been held that depreciation of \$1,500.00 was sustained which reduces the loss from \$4,006.25 to \$2,606.25. As 50% of the loss is allowable this adjustment results in a reduction of allowable loss by \$700.00.

(e) Traveling expense could not be substantiated and has been reduced by \$962.09.

(f) Miscellaneous expense of \$250.00 has been disallowed as it was not an ordinary and necessary expense.

(g) Legal expense of \$606.70 has been disallowed as it was a personal expense and not a business expense.

(h) Inventory at the beginning of the year has been increased by \$25,910.56. (See item E for 1937).

(i) Depreciation has been allowed on the warehouse for $2\frac{1}{2}$ months.

COMPUTATION OF TAX

Mr. J. P. Awalt

Net income adjusted		\$22,638.35
Less:		
Personal exemption	\$ 650.00	
Credit for dependents	<u>1,200.00</u>	<u>1,850.00</u>
Balance subject to surtax		\$20,788.35
Less:		
Earned income credit		<u>467.33</u>
Balance subject to normal tax		\$20,321.02
Normal tax at 4% on \$20,321.02		\$ 812.84

In re: Mr. J. P. Awalt, et ux.

Statement.

Mrs. J. P. Awalt

Net income adjusted	\$22,638.34
Less:	
Personal exemption	<u>1,850.00</u>
Balance subject to surtax	\$20,788.34
Less:	
Earned income credit	<u>467.33</u>
Balance subject to normal tax	\$20,321.01
Normal tax at 4% on \$20,321.01	\$ 812.84
Surtax on \$20,788.34	<u>1,378.25</u>
Correct income tax liability	\$ 2,191.09
Income tax assessed	<u>2,021.37</u>
Deficiency of income tax	\$ 169.72

EXECUTIVE ORDER

- - - - -

ESTABLISHING THE ECONOMIC DEFENSE BOARD

By virtue of the authority vested in me by the Constitution and statutes of the United States, by virtue of the existence of an unlimited national emergency, and for the purpose of developing and coordinating policies, plans, and programs designed to protect and strengthen the international economic relations of the United States in the interest of national defense, it is hereby ordered as follows:

1. The term "economic defense" as used in this Order means the conduct, in the interest of national defense, of international economic activities relating to exports, imports, the acquisition and disposition of materials and commodities from foreign countries, foreign exchange, international investments, shipping and transportation of goods among countries, the international aspects of patents, international communications pertaining to commerce, and other foreign economic matters.

2. There is hereby established an Economic Defense Board (hereinafter referred to as the "Board"). The Board shall consist of the Vice President of the United States, who shall serve as Chairman, the Secretary of State, the Secretary of War, the Secretary of the Navy, the Secretary of the Treasury, the Secretary of Commerce, and the Secretary

of Agriculture. Each member of the Board, other than the Chairman, may designate an alternate from among the officials of his Department and such alternate may act for such member in all matters relating to the Board.

3. Under the general direction and supervision of the President the Board shall:

- a. Advise the President as to economic defense measures to be taken or functions to be performed which are essential to the effective defense of the Nation; and assist the President in formulating basic policies designed to assure a coordinated approach to our international economic relations.
- b. Use all appropriate means to assure that policies and measures relating to economic defense approved by the President are carried into effect by the departments and agencies concerned.
- c. Study and analyze problems and methods of economic defense; and develop integrated economic defense plans and programs for coordinated action by the departments and agencies concerned.
- d. Coordinate the policies and actions of the several departments and agencies carrying on economic defense programs in order to assure unity and balance in the application of such measures.
- e. Make investigations and advise the President on the relationship of economic defense measures to post-war economic reconstruction and on the steps to be taken to protect the trade position of the United States

and to expedite the return of the country to sound, peace-time international economic relationships.

- f. Review proposed or existing legislation relating to or affecting economic defense and recommend to the President such additional legislation as may be necessary or desirable; and perform such other functions relating to economic defense as the President may from time to time assign.

4. The administration of the various programs of economic defense shall remain with the several departments and agencies now charged with such duties. In the study of problems and in the formulation of programs, it shall be the policy of the Board to collaborate with existing departments and agencies which perform functions and activities pertaining to economic defense and to utilize their services and facilities to the maximum. Such departments and agencies are requested to cooperate with the Board in arranging for appropriate clearance of proposed policies and measures involving economic defense considerations. The Board may arrange for the establishment of committees or groups of advisers, representing two or more departments and agencies as the case may require, to study and develop economic defense plans and programs in respect to particular commodities or services, geographical areas, types of measures that might be exercised, and other related matters.

5. To facilitate unity of action and the maximum use of existing services and facilities, each of the following departments and agencies, in addition to the departments and

agencies represented on the Board, shall designate a responsible officer or officers to represent the department or agency in its continuing relationships with the Board: The Departments of Justice, Labor, Post Office, and Interior, the Federal Loan Agency, the United States Maritime Commission, the United States Tariff Commission, the Federal Trade Commission, the Interstate Commerce Commission, the Federal Communications Commission, the Securities and Exchange Commission, the Board of Governors of the Federal Reserve System, the Office of Production Management, the Office of Price Administration and Civilian Supply, the Office for Coordination of Commercial and Cultural Relations between the American Republics, the Permanent Joint Board on Defense, the Administrator of Export Control, the Division of Defense Aid Reports, and such additional departments and agencies as the Board may from time to time determine. The Board shall provide for the systematic conduct of business with the foregoing departments and agencies.

6. The Chairman is authorized, with the advice and assistance of the Board, to make all necessary arrangements for discharging and performing the responsibilities and duties required to carry out the functions and authorities set forth in this Order, including final decisions when necessary to expedite the work of the Board. He is further authorized, within the limits of such funds as may be allocated to the Board by the President, to employ necessary personnel and make provision for the necessary supplies, facilities, and services.

THE WHITE HOUSE,

July , 1941.

August 7, 1941

Mr. Howard Boasman
Industrial Towel Supply Company
Dallas, Texas

Dear Howard:

Thank you very much for your letter. It is very fine to hear from somebody who is not asking for a job.

I expect to go to work on this Moss matter right away, and will let you hear from me soon.

It is very kind of you to guarantee that no more oil of mustard will be spread upon my body.

Sincerely yours,

Harold H. Young

Mayflower Hotel
Washington, D. C.
August 7, 1941

Mr. Harold Moskowitz
1900 Newkirk Avenue
Brooklyn, New York

Dear Harold:

Every week or so I get a short note from you saying that you expect to be in Washington and see me. I have been reading about you in the papers, and know that the reason you have not been down is because you have been very busy in connection with the mayoralty election in New York.

I will be glad to see you whenever you are in Washington.

Sincerely yours,

Harold H. Young

Mayflower Hotel
Washington, D. C.
August 7, 1941

Mr. J. Elwood Winters, Attorney-at-law
Burkburnett Building
Fort Worth, Texas

Dear Judge:

We had a long talk about you and your
ambitions in Dallas some time ago. I do
not know how far you have gotten along,
because up to now no one has asked me
about you. I hope you gave me as a
reference.

You boys in Tarrant County did a lot better
than we did in Dallas County during the
campaign.

I would like to hear from you at your
convenience.

Sincerely yours,

Harold H. Young

August 7, 1941

Mr. K. A. Dietelmann, Manager
Hotel Burlington
Burlington, Iowa

Dear Mr. Dietelmann:

Vice President Wallace and I are very grateful to you for the trouble you took to make us comfortable while we were in Burlington. There was a tremendous crowd there, and you were kept extremely busy, but you never for one moment forgot our comfort.

Will you also please tell the kind lady who moved out of her apartment that Mr. Wallace is very grateful to her.

Our stay in Burlington will always be remembered pleasantly.

Sincerely yours,

Harold E. Young

August 7, 1941

Mr. Phil Fox
Great National Life Building
Dallas, Texas

Dear Phil:

Many thanks for your letter. I think you have the situation sized up very well. Coke Stevenson will make a good Governor, I think, but he does not stand any chance to be re-elected. He has a reputation for being a little slick and cracked, he is not a good campaigner, and he comes from a sparsely settled part of Texas. In spite of the fact that Jerry Mann was winged badly, he can, I think, fly a little higher than Coke.

I am about convinced that the only way to beat O'Daniel is to continue to educate the folks over the radio. If I had the money, I would be on the radio every Sunday from now until next summer, giving the electorate the joy of listening to my golden voice and dunning O'Daniel with very, very faint praise, making references all along to hypocrites and demagogues.

Ruth's continued progress pleases me exceedingly. I have not had a chance to visit with her bees lately, but I expect to do so very soon. I know that Ruth will get ahead on her own merits, but perhaps a good word now and then will not hurt. Please give her my best wishes.

In all of the confusion of the campaign, I heard nothing but praise about you. I want you on my side every time I have anything to do with a campaign.

Please remember me to Frank Watson and Baldy Crawford. I hope that you will write me often, and I hope to see you soon.

Sincerely yours,

Harold H. Young

August 7, 1941

Mr. Gordon Brown
1819 Kyle Street
Dallas, Texas

Dear Gordon:

Your wire came while I was out of town. As you know, there is little that I can do for anyone in connection with jobs. But it happens that there is a remote possibility that there is something I may be able to do for you. You should hear from me within a few days.

Although I have never said much about it, I am extremely grateful to you for your many kindnesses to me.

Sincerely yours,

Harold H. Young

August 7, 1941

Mr. Noah Roark
1408 Santa Fe Building
Dallas, Texas

Dear Noah:

I was very glad to get your letter. My first sight of you was when you were Chief of the Fire Department in Denton, Texas.

You were a dashing young man. I have also seen you drilling soldiers on the Courthouse square.

I followed your career closely in Dallas. At one time you were one of the most successful lawyers there, and you will be again. Frank Wozencraft has always been fond of you, as I have.

I have little or no opportunity to place people in the government service. I suggest that you get on the trail of a job and then use me as a reference. I can do much more for you if you will follow that route.

Wishing you a lot of luck, I am

Sincerely yours,

Harold H. Young

August 7, 1941

Mr. John Poindexter
521 Wilson Building
Dallas, Texas

Dear John:

The Dallas National Bank has been sending me copies of letters addressed to you. I hope and pray that you have made some payments of your note.

Because I have faith in you, I have parted with some of my hard earned money in the past. I know that you will pay me back when you can, but please see that I do not have to pay your note off for you.

The weather is hot and the going is rough, but I am having lots of fun. Please remember me to all of the boys.

Sincerely yours,

Harold H. Young

August 7, 1941

Board of Directors
Salesmanship Club
Dallas Athletic Club
Dallas, Texas

Gentlemen:

As far as I know, my dues are paid up in the Salesmanship Club. That is not enough. I have been in Washington a great part of the time lately, and have not, therefore, been able to attend the meetings or aid in the splendid work you have been doing.

Will you please grant me a leave of absence for the next six months while I aid in the defense of our great and noble country?

Sincerely yours,

Harold W. Young

August 7, 1941

Mr. Park E. Johnson
317 South Rosemont Street
Dallas, Texas

Dear Park:

I am very sorry that I have not had a chance to answer your letter sooner. As you know, the Vice President has recently been appointed Chairman of the Economic Defense Board. There were many conferences and a lot of work in connection with this job, and I also spent some time going to Iowa and back. This is the first chance I have had to write you.

I have done a lot of ground work in connection with your ambition to work for the Federal Power Commission. I am hopeful that something will come of it. As you know, nearly everybody is trying to get a government job. You are one of the few who qualify for a specific place, and I am going to bat for you. You should know within the next week whether I have been successful.

Your friendship has meant much to me. I expect to see you the first time I am in Dallas.

Sincerely yours,

Harold H. Young

August 7, 1941

Dear Sarah:

I am sorry that I have not answered your letter sooner, but there has been a lot to do in connection with the Vice President's new job as Chairman of the Economic Defense Board, and I have also been to Iowa lately.

Certainly there should be some good place for you in this defense picture. As you know, my job does not amount to much, and about all I can do is give you a boost if you get on the trail of a job. I will do anything I can for you very gladly.

I remember the cups of coffee we have drunk, and I hope that I may have a chance to listen again to your words of wisdom.

Sincerely yours,

Harold E. Young

Mrs. Sarah Meneses
2119 Matilda Street
Dallas, Texas

August 7, 1941

Mr. Phil Fox
Great National Life Building
Dallas, Texas

Dear Phil:

Many thanks for your letter. I think you have the situation sized up very well. Coke Stevenson will make a good Governor, I think, but he does not stand any chance to be re-elected. I has a reputation of being a little slick and crooked, he is not a good campaigner, and he comes from a sparsely settled part of Texas. In spite of the fact that Jerry Mann was winged badly, he can, I think, fly a little higher than Coke.

I am about convinced that the only way to beat O'Daniel is to continue to educate the folks over the radio. If I had the money, I would be on the radio every Sunday from now until next summer, giving the electorate the joy of listening to my golden voice and damning O'Daniel with very, very faint praise, making references all along to hypocrites and demagogues.

Ruth's continued progress pleases me exceedingly. I have not had a chance to visit with her bosses lately, but I expect to do so very soon. I know that Ruth will get ahead on her own merits, but perhaps a good word now and then will not hurt.

In all of the confusion of the campaign, I heard nothing but praise about you. I want you on my side everytime I have anything to do with a campaign.

Please remember me to Frank Wilson and Baldy Crawford. I hope that you will write to me often. I hope to see you soon.

Sincerely yours,

Harold H. Young

August 7, 1941

Mr. Harry McCormick
c/o Dallas Morning News
Dallas, Texas

Dear Mack:

I am very sorry that I have not answered your letter sooner, but the Vice President's new job as Chairman of the Economic Defense Board and a trip to Iowa and back have kept me busy.

I am going to do everything in the world that I can to help you get a job. I don't want you to count on anything, because nearly every newspaper man in the United States is trying to get on with some governmental agency.

I am for you from Hell to breakfast and you and one other newspaper man are the only two newspaper men for whom I shall go to bat. You are number one in my book.

Sincerely yours,

Harold H. Young

HHY/ML

August 7, 1941

Dear Ophal:

I wrote some letters regarding Dinnie's insurance policy and read the policy carefully. As you know, the policy by its terms gives no opportunity for re-instatement and has no cash loan or surrender values. Insurance companies are not allowed to write such policies now.

There is a very slight chance that you may get some money out of it. If the Austin insurance man can do anything, please let him go ahead, as it is pretty hard for me to do much constructive law work while I am up here.

I hope that you and your family are well and happy. Arthur has written me two or three letters and sent me a picture of his wife. Somebody told me that Eldon North is to be married soon. This will leave you with only two unmarried children--the best of the lot.

You are often in my thoughts.

Love,

August 7, 1941

Mr. Marion Newman, President
Commercial Printing and Letter Service
Dallas, Texas

Dear Marion:

I am very sorry that I have not written you sooner, but the Vice President's new job as Chairman of the Economic Defense Board and a trip to Iowa and back have kept me busy.

It is with great pride and joy that I am sending you my check for \$44.50 in payment of your bill for preparing and mailing 1,350 letters for Lyndon Johnson.

Please remember me to all of our friends.

Sincerely yours,

Harold H. Young

Enc.

August 7, 1941

Mr. Louis J. Hexter
1215 Main Street
Dallas, Texas

Dear Louis:

You wrote me a long letter on May first about F. H. A. Title 6. The letter was not answered because I expected to see you, and did see you, in Dallas a few days later. At that time both of us forgot to mention the bill. If there is anything that I can do for you now in connection with any of your problems without cost, I will be very happy to be of service.

Your mention of rental property in connection with the new North American Aviation plant is, of course, true. There was a very interesting article in the Architectural Forum a month or so ago about the Camden Plan. I had a long talk with Lawrence Westbrook, who developed the plan. If you have not heard about it, you will enjoy looking into it. The essence of the thing is that through government help the houses are built around wartime industry, the workers paying rent which gives them an interest in the property if they stay longer than one year. They can sell this interest to other workers if they themselves move along. Sincerely yours,

You know that one of my regrets is that I do not see
Harold H. Young

August 7, 1941

Mr. John Thorwald
Station KAMD
Corsicana, Texas

Dear John:

I am very sorry that I have not answered your letter sooner, but the Vice President's new job as Chairman of the Economic Defense Board and a trip to Iowa and back have kept me busy.

It was fine seeing you in St. Louis, and I hope that you are now very happily situated with a good radio station, or in the Army.

Now that I am a little straightened out, I should like to hear from you again.

Sincerely yours,

Harold H. Young

August 7, 1941

Mr. Hawkins Golden
410 Gulf States Building
Dallas, Texas

Dear Hawkins:

I am very sorry that I have not answered your letter sooner, but the Vice President's new job as Chairman of the Economic Defense Board and a trip to Iowa and back have kept me busy.

What is the status of the Awalt matter? If there is anything that I should do, please let me know immediately, and I will do it before I get busy on something else.

Will you please let me know whether there is anything I can do about the Paris bus line?

I am going to work tomorrow on the Moss matter.

Sincerely yours,

Harold L. Young

August 7, 1941

Mr. Andrew Thase
Legal Department, City of Dallas
City Hall
Dallas, Texas

Dear Andrew:

I do not believe you will have any trouble at all in qualifying for the job of executive officer. I hope that you gave my name as a reference so that I can be of some aid to you.

Please remember me to Henry Lucera and the others in the office.

Sincerely yours,

Harold H. Young

Mayflower Hotel
Washington, D. C.
August 7, 1941

Mr. G. G. Curyus
1630 Junior Drive
Dallas, Texas

Dear Grady:

Please let me know how your Uncle's boy, James Curyus Watson, came out in his FBI examination. It looks as if he would fit in very well in Mr. J. Edgar Hoover's department.

Lots of luck to you.

Sincerely yours,

Harold H. Young

Mayflower Hotel
Washington, D. C.
August 7, 1941

Mr. Caruth Willingham
813 Gibbs Building
San Antonio, Texas

Dear Caruth:

You are the best job-getter I ever saw.
If you do not like your present job,
watch all civil service announcements
and go after the one that looks best--
that is, if you want to work for the
government, which is not the proper place
for you, because you are smarter than
most people.

I was glad to hear from you, and wish you
a lot of luck.

Sincerely yours,

Harold H. Young

Mayflower Hotel
Washington, D. C.
August 7, 1941

Mr. J. Howard Hayden
Vice President and General Manager
Nichols Brothers Garage
Dallas, Texas

Dear Howard:

I have paid off a number of bills, some of which I guaranteed, and some of which I did not. The \$9.81 item, which is for a car furnished Howard Dailey, should be paid by me because you never would have let Dailey have a car without my saying that I would pay for it.

The larger item, \$171.67, as you say, is entirely different. I hope that you are able to get this money out of Walter Lechner, who personally guaranteed the bill up to \$65.00. I never guaranteed it at all.

I paid you some money during the campaign, and I hope that you will be able to collect these items without having to look to me further for them.

Sincerely yours,

Harold H. Young

Enc.

Mayflower Hotel
Washington, D. C.
August 7, 1941

Mr. S. T. Kaufman
Fidelity Building
Dallas, Texas

Dear Sam:

I expect to go over to the Department of
Justice regarding Seymour Goldstein before
the week is out.

You did some good work during the campaign,
and I am grateful to you. We almost made
it.

How are you getting along, and how are your
children?

Sincerely yours,

Harold H. Young

Mayflower Hotel
Washington, D. C.
August 7, 1941

Great State Underwriters
Dubuque, Iowa

Gentlemen:

I am returning the original and duplicate notice you sent me some time ago.

I never gave the Webb-Mills Company, of Galveston, Texas, my note in any amount of money, and never purchased any insurance from your company.

There are several H. H. Youngs in Dallas. It is probable that your letter was meant for one of these men.

Yours very truly

Harold Higgins Young

Enc.

N. Young

September 10, 1941

Memo to RHY:

Attached story re Nelson has, of course, been read by you. As a very old fashioned executive, I say he is batting 100 per cent wrong.

The man who wrote this had to get his information somewhere--I presume from Nelson or his press chief. It reads that way.

A man brings in three former subordinates from Sears Roebuck to seize all mail from every desk, transfer it in a spectacular manner to another building, call in all executives, give back the mail to them, and tell them to answer it--after giving them a lecture.

The correct way was to move from desk to desk quietly in person, realizing the need of speed and reform and also courtesy, and firmness and the personal touch with privacy.

The bringing in of three Chicago hatchet men contrasts the efficiency of Sears Roebuck with the inefficiency of this government to the disadvantage of the Administration which he is serving and bringing scorn upon hundreds of men whom Nelson is to work with--probably unjustly in many cases. This is a wholesale ballyhoo and build up for a spectacular and probably frightened man jumping a job. No real executive ever did anything this way that I know anything about.

You might want to get the actualities into the mind of Wallace who is not himself an executive.

2304 Massachusetts Avenue, N.W.
Washington, D. C.
December 15, 1941

Dear W. T.:

The fourth paragraph of your extremely insulting letter received: your suggestion that if I have any more bone trouble that I let you come and attend to it. I have already told you about vitamin B₆. If you do not have some of it, consult your Brother P. T.

I am passing on to Harold Young your letter with a copy of this reply.

I have now lost my anger and am ready to entertain any call you may send out to an international convention, with yourself in the chair. I think it should be held in Washington, which is scheduled to be the next center of our human universe.

In the Lost Horizon--a bit of writing of recent years that put the head of the Screwball Association in the interior of Tibet, where a fellow who ran the show had found out how to live for about four hundred years--it seemed that there was a sort of suspended animation, similar to that which Buddha was supposed to have discovered shortly after the day his first child was born, when he looked at the screaming brat and beat it in the early dawn for parts unknown.

It is said that Buddha put himself in a cave and lay down flat, spending six days at the business without even going to the toilet or otherwise messing himself up. The purity of the Buddhistic concept was, as you know, later translated to the interior of Tibet, where it is now believed that Buddha still exists through that business of transmigration of souls. He is now called the Grand Llama.

Is there any reason why we should not have our Grand Llama? You can be it. And certainly Washington is a swell place, and much more significant than that whole country.

The Buddhistic robes of this great monastery which we shall found here are probably in possession of the undersigned. When the meeting is called to order, you will be properly garmented.

Come along and get well and get going, and be missing from Macon.

Sincerely,

Private Screwball

Mr. W. T. Anderson
Macon Telegraph
Macon, Georgia

H. J. Kimball, District Attorney's Office

Don't call

Mrs. M. C. LaCoste, Vanderwort Dr., W-7-8128

Prof. E. M. Cain of Woodrow Wilson High School

.123 S. Rosemont, M-5595 - lots of friends among teachers,
very militant

TERRILL

Mr. Terrill, Credit man, Bond Clothes, 1520 Main St. C-6468 - 30 employees

E. M. Edwards, 705 S. Akard, Some friends

Warren Cook, 4711 Virginia St., Con't call this man he is ok

Cleve Reach, Insurance - S; W. Life C-7316 Ex-councilman

Mikus Grocery, 4250 S. Fitzhugh H-0361 - Strong with Czechs - 48

Mr. Walter Beach, Peavy Road, Strong farmer in Rhinehart, Texas. -

Sessums Radio Shop, 2810 Greenville (Stevenson) W-5797 - 54

A. B. Sessums, Old Age, 3533 Southwestern Blvd., W-7828 - 72

R. L. Stevenson, White Rock Lumber, T3-9981 -

Edd. McGrath, K. of C. Hall, Maple Ave. -

Chaney Cleaning Co 1906 Henderson St, 9121

James Mares 637 Sunset, M. 1137

Mr. W. E. Odaniel 637, - - - - -

A. E. Morton 3201, Greenfield J. 85033
this man can be valuable as he covers
State.

Hugh Matley, Rhinehart, Texas knows
all farmers in eastern part of county.

Ed. Vaughn, Condy Co 5. votes 406, N. Hawkins
T. 70084

Oliver - Taylor, Broker. Food. Mr. Garland,
all for Johnson

LYNDON JOHNSON

for UNITED STATES SENATOR

ROOM 703-4 HOTEL ADOLPHUS ♦ DALLAS

O'Neal

List of People who are for Lyndon Johnson -

Mr. Buck Williamson, barber, 2021 S. Ervay H-9019 - *OK 20*

Mr. Robert Barnes, Union Barber, 900 block W. Jefferson - *30*

6628 Pennine Mr. Tom Connally, Nephew of Senator Connally, Katy Railroad Ex. -

Mrs. L. B. Coffee, 1516 N. Garrett, Election Judge in her box many years, 'phone T3-5400 - *55*

Mr. Glenn Gooch, T. & P. Ry. Strong with the Ry. Clerks Union, 1523 Mentor St. 'phone W-78623 - *43*

Mr. Elza Turner, Pres. of a Ry. Organization, Cheapeake & Ohio Ry, Southwest Life Bldg. C-5768 -

Mr. William Ryan, Missouri Pacific Freight Agent, Kirby Bldg. C-4575

Mr. Walter Clements, Official of the Big Four Brotherhood, 4234 Bowser - *59*

Mr. Joe Shelton, Smith Detective Agcy., 2858 Gladstone, M-6151 - *38*

Dr. J. C. Stiles, Wilson Bldg., Brother-in-law of John Garner, Doctor for Veterans Bureau, R-2485 - *14*

Dr. Thomas Price, 4616 Gaston, T7-7500 - *16*

Mr. S.T. Johnson, Union Welder, 201 S. Windomere, M-9735 - *35*

J. Edgar Patterson, Lawyer - Official Woodman of the World, Dallas National Bank - C-2797 - *35*

Mr. George Vonderhied, prominent ex-service man, 5904 Bryan Parkway T-8087 - *53*

Capt. Hamer, Jefferson Hotel, Ex-Ranger, widely known over state /

Tom Breeding, Great Nat'l Life Bldg., R-1305

Robert Jones, 707 Sunset, 15 years D.P. & L Co., M-8332 - *33*

6334 Palopina Mrs. Buddie Lambeth, prominent Catholic Women's Organization 2708 Main St., - phone R-1812 -

"Roosevelt and Unity"

LYNDON JOHNSON

for UNITED STATES SENATOR

ROOM 703-4 HOTEL ADOLPHUS • DALLAS

page 2.

O'Neal

Mr. Victor Benedict, well known in local politics, 2815 Cole Ave.
Insurance Business. L-5426 - 24

Mr. Grady Rouse, owner and operator Texolene Service Stations,
2805 Twyman St., H-0071 - L 46

Mr. E. M. Hulsey, Guard Dallas National Bank

Mr. Oran Carmichael, 2814 Burlington, W-4197 - Has strong connec-
tion with Madisonville *Texas - 4*

Mr. J. J. Gleeson, 3509 Fairmount, J-83555 - prominent Knights of
Columbus 26

Mrs. E. M. Dillon, 5714 Swiss Ave., T7-5922 - Very prominent
Catholic Women's Organization 14

Mr. Sam Poullos, Owner and Operator of Silver Dollar Tavern,
3517 Gillespie. C-0440 26

W. D. Wood, Lumber Yard at Cadiz and Industrial Blvd. H-2434
44

Mr. Fate Lassiter, Ford Tractor Agcy., Well known in eastern part
of City and County, 716 N. Haskell
T3-7700 16

Mrs. Ollie Mae Carroll, 201 S. Windomere, M-9537 - Well known
church worker

Mr. S.R. McCoy, 2504 N. Haskell, State Building Inspector under
three administrations, now retired. 37

*Smiths Tenace, Village Cleaners, 1703 Cedar T. 70149
Jelly from P. A. office, don't call*

*Red Wood, Arving Co, 163 Myrtle
E. 2749, Mr. Hal. Hopkins, T. C. U, Star*

"Roosevelt and Unity"

Foot Baller

LYNDON JOHNSON

for UNITED STATES SENATOR

ROOM 703-4 HOTEL ADOLPHUS * DALLAS

Page 3.

O'Neal

least this man out
J. Willis Gunn, Lawyer, Former City Councilman, Cotton Exchange Bldg.
35 C-4982

Abe Sossman, Owner of State Liquor Stores, 1516 A. Main St. T3-3323

1327
James B. Bean, Lawyer, Santa Fe Bldg., C-9118 *Box 92 1002 Lawrence*

Mr. E. A. Travers, Building Mgr., Dreyfuss Bldg.

Mr. Ed Hughes, Real Estate Operator, Rio Grande Bldg. 35 C-8791

Neal Deshazo, Attorney, Fidelity Bldg., R-8508 35

Terry Southern, Druggist, First Aid Drug Store, M-5141

Luther Bradley, Operator of Bradley Radio Shops, 910 N. Peak St. 55
2200 *Beck* *more at* T-1931

A. O. Hickman, North Texas Distributor, The Willard Battery Co.,
Commerce and Hawkins - R-6376 *Lisbon*

Mr. Herschel Hickman, North Texas Distributor, The Willard Battery Co.
Commerce and Hawkins - R-6376 *Lisbon*

Mrs. Louise Holmes, Trinity Battery Company, Ross and Akard - R7736

Mrs. W. T. Jacobs, 4709 Phillips St., Official Street Car Men's Wives
Association - T-8969

Walter Hale, 3027 Bryan St., Election Judge, T-3-5177 19

T. J. O'Connor, 4605 Bryan - Oldest Railroad Man in Dallas, T-37651 8

J. Gordon Smith, Wholesale Paint Distributor, O'Brien Paints,
Corner Elm and Washington,

W. H. Mears, 2207 Moser, Southern Representative American Dan Co.
55 T3-1898

Joe Luther, Rio Grande Bldg, 7637
Joe Shea, Sara, Arm, Cafe N. Haskell Ave
W. T. Bullock, Deacon Cliff Temple Baptist Church
"Roosevelt and Unity"

3714
Mrs. A. E. Frank - 1 Hamilton = (Harwood
5683)

2-8801

I. W. CURRY, President
Phone 87-5551

W. S. ROUNTREE, Treasurer
5509 East Side, Phone 3-7010

J. W. WEAVER, Vice-President
117 North Haskell

PAT O'NEAL, Executive Sec'y.
Phone 2-8863

Duck Pin Bowling Association OF TEXAS

By Oneal

THESE PEOPLE ARE FOR JOHNSON:

Mr. James Teeling, Insurance, Southwestern Life Bldg. R. 8781-

Mr. Ray Tallent, real estate operator, Great Natn'l Life Bldg. C. 9036-

Mr. Ben Huckabay, printer, 2801 $\frac{1}{2}$ Elm st. E. 1704-53

Mr. A.R. Terry, grocer, 2443 S. Beckley M. 53-29

Mr. W.C. Pardue, shade manufacturer, 500 block N. Beckley -

Mr. Richard Flume, supt. CCC camp, White Rock M. 9007-35

Mr. J.W. Sparkman, election judge, box 24, 3303 Cole ave. L. 4901-25

Mr. Delbert Davison, vice-pres. Gillett Motor Transport Co (whole company for Johnson) H. 5117

Dr. T.B. Fisher, Gulf States Bldg. C. 2481

Mr. Price of Price Lumber Co., 305 S. Haskell M. 39911-

Mrs. R.L. Hurt, 4533 Westway J. 8742 G - 60

Howell, W.E. 1805, 4th Ave, H 1711

Howell Roy 3731, Detroit H. 2368

Feldberg, W.H. 1023, N. Winnieka. W. 1625

J.M. Redman Duncanville

Brown, L. Station Duncanville

Mr. H.O. Pringles Whittier St. M. 1510

1111

Ed Howard
4 2208

Dick Bin Bowling Association