

EASTMAN KODAK COMPANY

ROCHESTER, N. Y.

January 3rd, 1930.

Dr. Richard C. Maclaurin, President,
Massachusetts Institute of Technology,
Boston, Mass.,

Dear Dr. Maclaurin:-

I was much pleased to receive your letter of December 31st notifying me that the Institute had succeeded in raising over three millions of the proposed endowment fund. This entitles you to my contribution and I enclose herewith certificates numbers 36, 37, 38, 39 and 40 for one thousand shares each of the common stock of the Kodak Company. I congratulate you on the prospect of soon reaching the goal of four millions, which was the maximum amount mentioned in my offer.

With renewed expressions of good will to the Institute and to you personally, I remain, with the Season's Greetings,

Dear Mr. Eastman:

On my return from New York I find your letter of January 3d enclosing ^{five} certificates each for one thousand shares of the common stock of the Kodak Company. There appears to be a clerical error with reference to the numbers for your letter mentions numbers 36, 37, 38, 39 and 40, while the certificates are numbered 93, 94, 95, 96 and 97. I need hardly say that it is an immense satisfaction to have met the conditions of your very generous offer. I am sure that what you have done will be rich in good results for many a generation to come.

With kind regards, I am,

Yours sincerely,

January 7, 1920.

Mr. George Eastman,
900 East Avenue,
New York, N. Y.

EASTMAN KODAK COMPANY

ROCHESTER, N. Y.

January 13th, 1930.

Dr. Richard C. Maclaurin,
Boston, Mass.,

Dear Dr. Maclaurin:-

Replying to your letter of the 7th, the numbers mentioned in my letter of the 3rd were through error those of the certificates that had been surrendered for transfer.

Trusting the illness which according to the papers kept you from attending the dinner on Saturday evening is not serious and with kindest regards, I am,

Yours very truly,

Geo. Eastman

George Eastman Esq

Jan. 16, 1920
900 East Avenue
Rochester, N. Y.

The funeral services of President
MacLaurin ~~also died to~~ will be at Old South
Church ^{Rochester} Sunday at three o'clock. ~~May~~

Our MacLaurin and Committee of Arrangements
will be pleased if you will permit use
of your name as an honorary pall
bearer this without regard to whether
you are actually present or not

Frank R. Hart
Treasurer

F. R. H.
✓

1.854

Files
C O P Y

January 22, 1920.

George Eastman, Esq.,
c/o Eastman Kodak Company,
Rochester, New York.

My dear Mr. Eastman:

Your kind telegram authorizing the use of your name as one of the honorary pallbearers was received and it was a gratification to all concerned to have your name among those who through their close association with President MacLaurin had learned to respect and love him.

If it will interest you to learn just what temporary arrangements we have made to carry on the President's work at the Institute and some of the facts concerning the larger problem for finding a permanent President I shall be very glad to arrange to call on you at your convenience in Rochester, New York, or elsewhere.

The immediate problems in connection with the Institute affairs and those connected with his personal estate will make it difficult for me to go to Rochester until after a special meeting of the Corporation called for the 30th.

The regular work of the Institute is going forward as usual and the Executive Committee has arranged a very satisfactory plan which it is intended should be effective for the balance of this school year. It is not intended to appoint any Acting President at this time. The responsibilities ordinarily assumed by the President in respect to internal affairs and general administration of the Institute in Cambridge will be in charge of an Administrative Committee made up of three members of the Faculty, - Dr. Walker, Dr. Talbot (who is Chairman of the Faculty) and Professor Miller. Mr. Fish, the senior member of the Executive Committee has been elected its Chairman, but a sub committee of the Executive Committee, consisting of Morss, Webster and the Treasurer has been appointed to take an active and intimate part in the administration of affairs and it will be to this committee that the Administrative Committee will report and look for guidance. This is of course not to be considered as more than a temporary organization, but it appears to be in the way of promoting both harmony and effectiveness for the completion of this school year.

Very truly yours,

(Signed) FRANCIS R. HART

Treasurer.

April 28, 1920.

Mr. H. J. Gaisman,
345 Fifth Avenue,
New York City.

Dear Mr. Gaisman:

Your letter of April twenty-third, addressed to the late President Maclaurin, relating to the life of Mr. George Eastman, has come into our hands. Your letter will be placed in the hands of Mr. James W. Rollins who heads the committee of arrangements for the Technology Reunion which, I understand, is to be of a memorial character next June. In connection with that they will undoubtedly have occasion to express appreciation of Mr. Eastman and his work, and the material which you have will very likely be of great service to them.

Very truly yours,

For the Administrative Committee

HPT/DCB

(C O P Y)

345 Fifth Avenue,
New York City.
April 23, 1920.

Mr. R. C. Maclaurin,
President, Massachusetts Institute of Technology,
Boston, Mass.

Dear Sir:

This communication is sent with the object of now bringing to your attention an idea which may form the basis for consideration in connection with your probable interest in the life and doings of Mr. George Eastman.

The undersigned, inventor of the Autographic Kodak, etc., in in first-hand position to relate facts which should stand for a high and inspiring appreciation of that gentleman. There is probably nothing in the business life of this man which expresses himself as clearly as that which is within my own personal and business experience with him. I do not wish to include my own name in any way--on the contrary, if the general thought appeals to you, it is my desire to furnish material and suggestion from which the pure object can be developed.

I shall take pleasure in discussing the matter with you and would come to Boston if necessary, but if you expect to come to New York soon, that would suit me better.

Very truly yours,

(Signed) H. J. GAISMAN

OFFICE OF
GEORGE EASTMAN
ROCHESTER, N.Y.

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October 15th, 1920.

Mr. James P. Munroe, Secretary,
Massachusetts Institute of Technology,
Boston, Mass.,

My dear Mr. Munroe:-

I am in receipt of your letter of October 13th
notifying me that I have been elected a life member of
the Corporation of the Institute and this is to inform
you that I accept the election with much appreciation of
the high honor conferred.

Yours sincerely,

A large, elegant handwritten signature in cursive script, which appears to be "G. Eastman", written in dark ink. The signature is positioned below the typed name and extends across the width of the letter.

Dear Mr. Munroe:

I enclose a letter just received from Mr. Eastman as I think perhaps you would like to answer it. Of course it is perfectly proper that he be excused from serving on committees if he wishes to be left out.

Yours sincerely,

Secretary to the President.

November 15, 1920.

Mr. James P. Munroe,
200 New Jersey Avenue, N.W.,
Washington, D. C.

March 3, 1921.

Dear Mr. Eastman:

Replying to your letter of March 1st, I do not know how many volumes of reports and plans there were in Dr. MacIsaurin's room at the time you saw them, but there are at the present time about twenty large volumes. We shall be very glad indeed to let you have them, although it is perhaps a "larger order" for us to send and you to take care of than you wish to undertake. So far as we are concerned we would gladly have them put in cases and send them to you and it will not cause us the least trouble or inconvenience. It occurs to me, however, that Dr. Rhees and you may prefer to have some one come on and look them over and take back not only the volumes which your representative may think will be useful but also any other plans or information which he may think desirable. I shall be glad to arrange the matter in any way you prefer.

While we shall of course wish to have the volumes back in due course there is no reason why they cannot be retained by you or Dr. Rhees for a considerable period if you desire to have them.

With kind regards,

Very truly yours,

Mr. George Eastman,

Treasurer.

Rochester, N.Y.

EASTMAN KODAK COMPANY

ROCHESTER, N.Y.

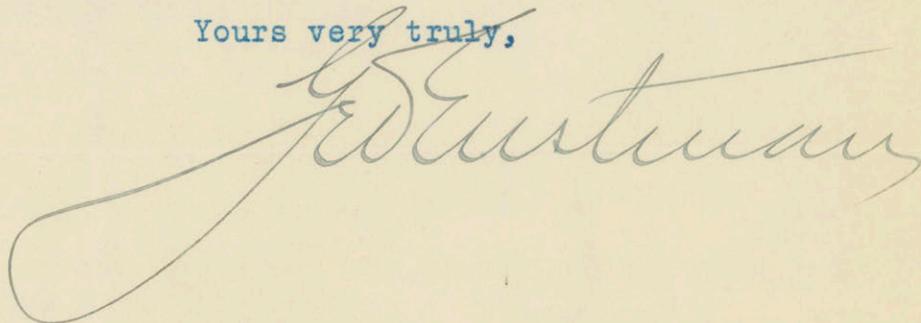
October 12th, 1923.

Mr. James P. Munroe, Secretary,
Massachusetts Institute of Technology,
Cambridge, Mass.,

My dear Mr. Munroe:-

On my return today from a ten weeks' trip in Alaska and British Columbia I find the notice of a meeting of the Corporation to be held on October 17th and this is to express my regret that on account of my long absence from home I shall not be able to attend.

Yours very truly,

A large, elegant handwritten signature in cursive script, which appears to read "F. Eastman". The signature is written in dark ink and is positioned below the typed text "Yours very truly,".

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THE UNIVERSITY OF ROCHESTER

ROCHESTER, NEW YORK

OFFICE OF THE PRESIDENT

October 22, 1923

Mr. Francis R. Hart,
17 Court Street,
Boston, 7, Mass.

Dear Mr. Hart:

Many thanks for your letter, also for your assurance that we may keep the Technology studies, -subject to call, -so long as we have active need for them. We greatly appreciate this privilege.

Very truly yours,



RR.K

, October 25, 1923

George Eastman, Esq.
Rochester
New York

My dear Mr. Eastman:

Replying to your letter of October 12, we were very sorry indeed not to see you at the meeting of the Corporation of the Massachusetts Institute of Technology held yesterday afternoon. It was an unusually interesting one, and, at the close of it, Bosworth showed possible designs for the development of the Eastman Court, the Walker Memorial and the dormitories.

Gerard Swope, Arthur D. Little and Franklin W. Hobbs were elected life members of the Corporation; George E. Hale's name having been temporarily withdrawn, at his own request, because of the present precarious state of his health.

Hoping that your trip to Alaska and British Columbia will be a very agreeable one, and trusting that we may have the pleasure of seeing you at the next meeting of the Corporation, which takes place January 2, 1924, I am

Yours very sincerely,

EASTMAN KODAK COMPANY

ROCHESTER, N. Y.

November 22nd, 1924.

Mr. Francis R. Hart,
Boston, Mass.,

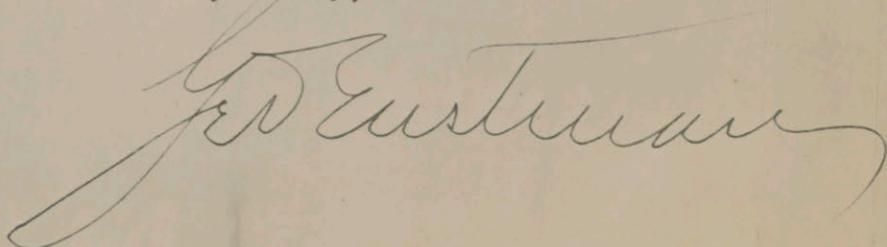
My dear Mr. Hart:

Herewith I enclose copy of the proposed donation agreement. I propose to let the Institute have three hundred of these units. Will you kindly look the contract over and see whether there is anything objectionable in it from the Institute's point of view; and whether there is or not let me know here in Rochester on Wednesday, the 26th? (I shall be in New York at the Belmont the 24th and 25th). It is intended to have the representatives of the various donees here in Rochester to sign the necessary papers on Monday, the 1st of December. Also let me know if this will suit you.

It is my desire to let this affair have no publicity as long as possible, and certainly not until after the 1st of January; so if you will kindly guard this point I will be much obliged.

I am perfectly well aware that the Institute is not in urgent need of this gift but I have perfect confidence that the possession of the property will not lead the Board of Trustees into any extravagances; and I do not attach any conditions but simply express the hope that my money will be used preferably for buildings.

Yours very truly,



Rochester, N. Y., December 8, 1924.

Fellow Employees of the Eastman Kodak Company:

This is to announce to you that I have sold certain stocks at less than their market value (the price being payable in installments during my life) to various educational institutions, with the intention of benefiting such institutions to the amount of about \$15,000,000. The institutions in question and the minimum amount of the benefit expected to be derived by each of them are as follows:

Massachusetts Institute of Technology	\$4,500,000
University of Rochester	
Eastman School of Music	3,000,000
College of Liberal Arts and Sciences	2,500,000
Medical School	1,500,000
College for Women	1,500,000
Hampton Institute	1,000,000
Tuskegee Institute	1,000,000
	<u>1,000,000</u>
	\$15,000,000

(The transfers to Tuskegee Institute and Hampton Institute are for the most part conditional upon their successfully completing their drive for \$5,000,000, now in progress, before December 31, 1925)

In view of the fact that you are, nearly all of you, now stockholders of the Kodak Company owing to the action of myself and of the Kodak Company, and the further fact that this transaction includes the bulk of my remaining holdings in the Kodak Company, I deem it proper to inform you that it does not indicate in any way that I am about to retire from the direction of the Company, or that my interest in its success is in any way lessened by the transaction. For some time past the accumulation of money personally has lost its importance to me and therefore my interest in the Company has not been affected by the income from its shares.

As time goes on I realize more clearly that I shall have to face the inevitable sooner or later and inasmuch as my major interest in life is to guard the continued success of the Kodak Company and the welfare of those whom I have brought together as its employees I have been shaping my plans accordingly. The distribution of stock to employees was one of the first of these plans. To make that stock more valuable every year depends largely upon you all, the humblest workmen as well as the skilled experts. Things that are outside of your control might affect the stock temporarily, such as my death and the unexpected throwing upon the market a large block of stock. One of the objects of this transaction that I am telling you about is to guard against the latter event, my stock being the last great block in existence, as the holdings of the other big owners, my old partners Strong and Walker, have been distributed without disturbance of the market.

Another principal reason for this disposition of my stock at this time is that I desire to see the money put into action during my lifetime. About sixty per cent. of this particular money is to be spent in Rochester in undertakings which must largely inure to the benefit of Kodak employees and their descendants.

Among the other plans that I have made and have been carrying out is provision for the management of the Company in case of my death. For years I have been building up a staff organization which I believe is unexcelled in any company in the world, either in individual ability or co-operative spirit. With this magnificent staff I have been able, as I have grown older, to relinquish detail to such an extent that I do not look forward to the necessity of retiring for many years.

Truly yours,

Geo. Eastman.

One of the reasons why I welcome this disposition of my Kodak stock is that it separates me from money making for myself and will give me the benefit of a somewhat more detached position in respect to human affairs. I look forward with interest to finding out how much the changed conditions will affect my views on current events.

A friend of mine who had advanced knowledge of this transaction asked me why I selected these four institutions as the beneficiaries of this distribution. The answer was easy. In the first place the progress of the world depends almost entirely upon education. Fortunately the most permanent institutions of man are educational. They usual endure even what governments fall; hence the selection of educational institutions. The reason that I selected a limited number of institutions was because I wanted to cover certain kinds of education and felt that I could get results with the institutions named quicker and more directly than if the money was spread. Under the best conditions it takes considerable time, sometimes years, to develop the wise expenditure of money in any line, no matter how well prepared one may be. I am now upwards of seventy years old and feel that I would like to see results from this money within the natural term of my remaining years.

The Massachusetts Institute of Technology is the greatest school of its kind in the world. It has an eminent faculty of scientific men, a splendid body of students and alumni, a great equipment, and an outstanding board of directors to determine its policies; it is all prepared to begin to make use of these additional funds.

Almost the entire attention of educators has been thus far devoted to the white race but we have more than ten per cent. negro population in the United States, most of whom are densely ignorant. They constitute what is known as the negro problem. The only hope of the negro race and the settlement of this problem is through proper education of the Hampton-Tuskegee type, which is directed almost wholly toward making them useful citizens through education on industrial lines. These two institutions are no longer experiments. Through many years of trial they have proved their ability to turn out men and women who mostly go back to their homes and serve as centers of influence for better living. The amount of work that these institutions have been able to do in proportion to their field is small. They need a lot more money than I have offered them and I hope that others will realize their importance and deal liberally with them. They have strong boards of trustees. This fact insures the wise expenditure of their money.

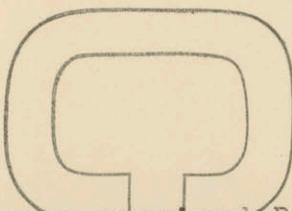
As to Rochester, the town in which I am interested above all others, we are all set now to develop our University on the broadest lines and make it one of the outstanding universities of the country. By that I do not mean one of the largest but one of the highest rank in all of the fields which it has entered. The citizens of Rochester have never shown any inclination to "lie down" on any great civic enterprise, or to "let others do it". This, I suppose, is one of the reasons that has actuated the General Education Board and other friends of the University ~~here~~. But for the fine response of our citizens in the recent University campaign I should certainly not have allotted to the University of Rochester so large a proportion of the properties which I am now distributing.

Rochester is well started on its way toward being the finest city in the world to live in and bring up families. As a place to earn and spend money, to maintain health, to obtain education and recreation, it stands unrivaled. All I can see that it needs now among the fundamentals is a civic center and a modern system of municipal government. Its present system is not up to date. For years we have enjoyed about the best administration which can be obtained under this system. The system is irredeemably handicapped because appointments to key positions have to be made for political considerations. It must be obvious, on this account if on no other, that the administration of city affairs cannot compare in efficiency with the administration of the great industrial in which appointments are made for merit only. One of these fundamental improvements which I have alluded to can probably be carried out without much if any cost to the taxpayers, and the other can be made the means of saving a great deal of money in carrying on the city's business.

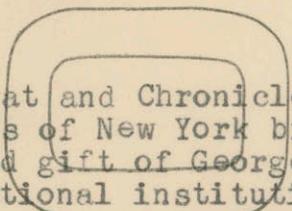
(Above to be released as an interview Rochester afternoon papers, Dec. 8)

outside of Rochester to aid in large undertakings for the University here.

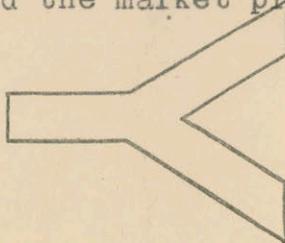
Everett Morss
 201 Devonshire St.
 Boston 9



Copy of Telegram received December 11, 1924,
 from
 Raymond N. Ball, Counsel for Mr. George Eastman.



"Rochester Democrat and Chronicle will say Thursday morning statements of New York brokers regarding the recently announced gift of George Eastman of fifteen millions to educational institutions really amounts to twice that sum are based on misunderstanding of the method of giving stop Kodak securities turned over to schools were not given outright but were sold for about one half their actual value stop the difference between cost to beneficiaries and the actual market value represents total of Mr. Eastmans gift Mr. Eastman declared last night that it is perfectly true that the four institutions will eventually be able to hold about thirty million dollars worth of Kodak securities stop at same time he pointed out that they will have paid for this stock about fifteen million the difference between the price paid by the schools and the market price making up the sum of the gift.



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EASTMAN KODAK COMPANY
ROCHESTER, N. Y.

December 19th, 1924.

Dr. S. W. Stratton,
Washington, D. C.,

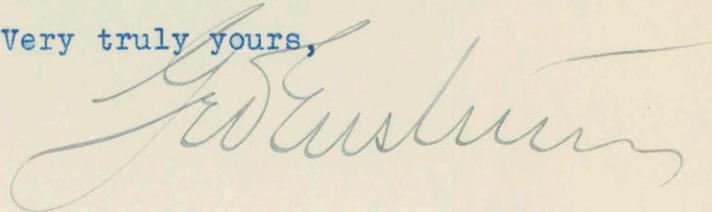
Dear Dr. Stratton:

I am glad to receive your letter of the 17th and to know that you are progressing steadily toward full recovery. Mr. Morss gave me good reports of you when he was here.

It would give me great pleasure to have you come up to Rochester when you get where it is perfectly convenient. In the meantime there is not much prospect of my getting to Boston, much as I would like to. I have not been down to New York but once in about seven months.

With kindest regards and best wishes, I am,

Very truly yours,



COPY

January 9, 1925.

Mr. George Eastman,
Rochester, New York.

Dear Mr. Eastman:

At a meeting of the Massachusetts Institute of Technology Corporation Wednesday afternoon all the acts of the Executive Committee, the Finance Committee and officers in connection with the recent contract were ratified and approved. A resolution expressing thanks was adopted unanimously by the Corporation, of which you will receive a copy from the Secretary, if it has not already reached you.

If the appreciative comments of members of the Corporation present had been included in the resolution (as in fact many of the members really wished them to be) it would have been much longer and would have been in more precise terms. In the absence of President Stratton I was acting as temporary presiding officer and it seemed to me that the brief and somewhat broadly comprehensive resolution was at this time more appropriate and that you would know the real spirit behind its formal expression. An unofficial copy is attached hereto.

The members of the Corporation are desirous to collectively present to the Institute of Technology a portrait of you. If it is agreeable to you that this should be done, it is the desire of the corporation to have a portrait painter of distinction and acknowledged capacity do the work - and of course one who would be satisfactory to you. No name has been suggested, nor will any action be taken until I learn from you whether you will be good enough to consent to have your portrait painted and grant to the artist the necessary number of sittings; that is to say we hope, if you will permit the portrait to be painted that you will also be willing to have it done from life.

It gave me much pleasure to get acquainted with Mr. Ball, Treasurer of the University of Rochester, the day we were in New York. Whilst I had met and known him before, our previous meetings had been brief. I now feel that I know him and have a high regard for his character and ability.

President Stratton has been convalescing rapidly and expects to be

[19/25]

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back in Boston in another week or ten days and then after attending for a few weeks to some important business to arrange for a three weeks' trip to the Tropics on one of our United Fruit boats to complete his convalescence.

With kind regards,

Very sincerely yours,

FRANCIS R. HART

EASTMAN KODAK COMPANY

ROCHESTER, N.Y.

January 12th, 1925.

Mr. Francis R. Hart,
Boston, Mass.,

Dear Mr. Hart:

Thank you for your letter with its enclosure.

Of course I feel highly complimented by the proposition of the members of the Corporation to have a portrait painted. Any artist selected by them will be satisfactory to me and I will give the necessary sittings. I only hope they will select somebody who does not take too many sittings for the job.

Very truly yours,

(signed) Geo. Eastman

OFFICE OF
GEORGE EASTMAN
ROCHESTER, N.Y.

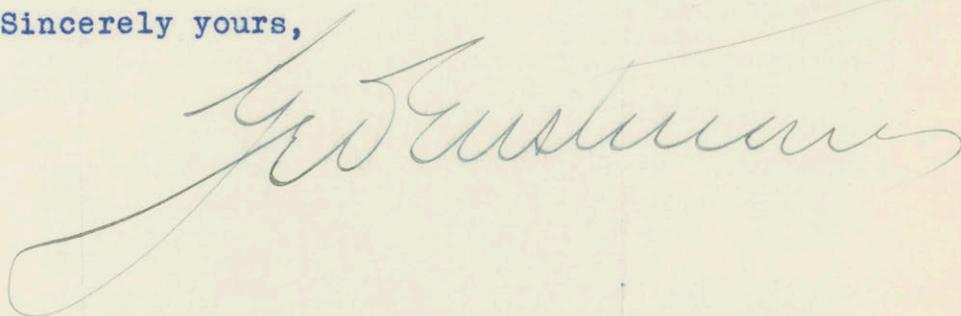
January 27th, 1925.

Mr. James P. Munroe,
Massachusetts Institute of Technology,
Cambridge, Mass.,

Dear Mr. Munroe:

I enclose formal acknowledgment of the resolutions. You are quite right in assuming that I do not care for illuminated resolutions. Nothing in that line could add to my satisfaction in feeling that the money I allotted to the Institute is in such safe hands as far as its use is concerned.

Sincerely yours,

A large, elegant handwritten signature in cursive script, which appears to read "G. Eastman". The signature is written in dark ink and spans across the lower right portion of the page.

EASTMAN KODAK COMPANY

Rochester, N.Y.

March 13, 1925

Mr. F. W. Hart,
c/o Old Colony Trust Company,
Boston, Mass.

My dear Mr. Hart:

I had an opportunity to talk with Mr. Eastman briefly this morning before he left for Toronto, and gave him your message concerning the portrait. He seemed very pleased that there might be even a prospect of getting this work done by John Sargent, and said that he would be very glad to entertain him here while the work was being done. I asked him about going to Boston, or wherever Mr. Sargent might be, and he said that would depend on how much time it would take. Mr. Betts, the one who painted the portrait that hangs in the Eastman School of Music, took only fifteen sitting hours.

I think you will agree with me that a portrait of Mr. Eastman is likely to be more successful if made in his home environment than if made away from Rochester. Mr. Eastman was indefinite about leaving Rochester for the purpose, merely because I could not tell him the amount of time that was likely to be consumed. If you could give him any definite information regarding this, I think he would give you a very definite answer.

If I can do anything more in this connection, please command me.

Yours very truly,

(Signed)

F. W. Lovejoy

April 3, 1925.

Dear Mr. Eastman:

I am sending you under separate cover a one-pound can of the butter I mentioned. I find that this is put up by Swift & Company, but is pure creamery butter. I purchased a can at the same time and upon opening it found that it was in fairly good condition; we used it at the house for general purposes. I am not sure, however, that the can is very fresh stock. I purchased it through S. S. Pierce & Company. The clerk could not tell me how long this particular package had been on hand, but I feel quite sure that if a supply were purchased direct from the factory just before starting, it would keep very well indeed for three or four months.

The can is very easily opened if you find the end of the little strip which serves as a seal. After the end of the strip is raised with a knife the whole strip comes off very readily leaving a smooth opening in the can with a well fitting cover.

The next time that I am in Pierce's store I will in-

[4/3/25]

Mr. Eastman - 2

quire where the factory is situated. I think it is in Vermont.

With kindest regards and hoping that you will have a pleasant trip south, I remain,

Yours sincerely,

Mr. George Eastman
900 East Avenue
Rochester, N. Y.

March 26, 1925.

Dear Mr. Eastman:

I have made several inquiries concerning duralinum and I find that its melting point is in the neighborhood of 650 degrees Centigrade, or 1200 degrees Fahrenheit. This would probably stand the required amount of heat with the exception of the immediate vicinity of the fire-box. Duralinum does not cast very well, but the ordinary aluminum copper alloy used in automobile and other work would cast very well and has about the same melting point. There is one difficulty, however, that I had not considered, namely that all of the aluminum alloys oxidize rather rapidly at temperatures considerably below the melting point. This might prevent their use for the purpose you have in mind.

There are, no doubt, plenty of places in Rochester where you can secure the aluminum copper castings, 92 parts aluminum to 8 parts copper, and it might be well to have a few castings made from the lid pattern and try them out. If the 92-8 aluminum copper alloy is available in sheet form, it would probably be just as good for the stove pipe and other sheet metal parts, and would not oxidize as rapidly on account of the magnesium content of the duralinum.

With kindest regards and thanking you for your many courtesies during my visit to Rochester, I am,

Yours sincerely,

Mr. George Eastman
900 East Avenue
Rochester, N. Y.

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EASTMAN KODAK COMPANY

ROCHESTER, N.Y.

November 13th, 1925.

Dr. Samuel W. Stratton, President,
Massachusetts Institute of Technology,
Cambridge, Mass.,

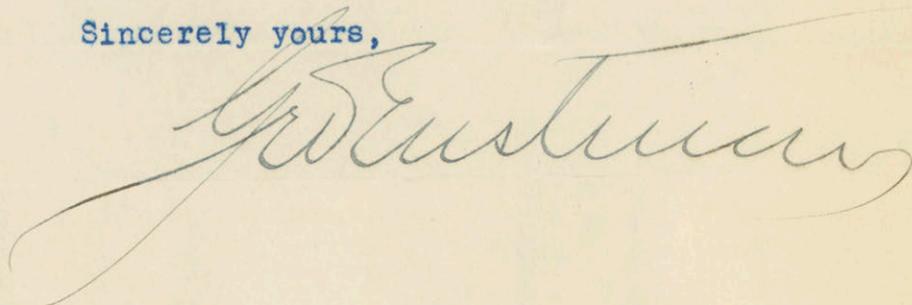
Dear Dr. Stratton:

Thank you very much for the two beautiful photographs of the Institute, which have arrived safely.

My trip to British Columbia was a great success in every way. Even the weather was good, which, in view of my previous two years' experience, was unexpected.

With kind regards, I am,

Sincerely yours,

A large, elegant handwritten signature in cursive script, likely belonging to George Eastman, written in dark ink. The signature is fluid and extends across the lower right portion of the page.

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EASTMAN KODAK COMPANY

ROCHESTER, N. Y.

November 17th, 1925.

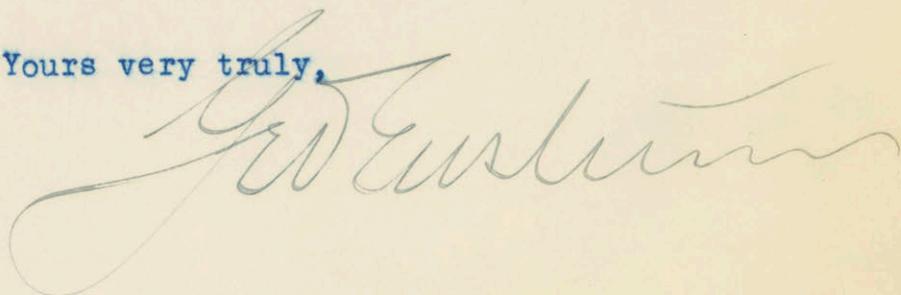
Dr. Samuel W. Stratton,
Massachusetts Institute of Technology,
Cambridge, Mass.,

Dear Dr. Stratton:

During the past year I have become quite interested in the Cotsworth plan of calendar reform. I understand that you were a member of the Standardization Committee formed by the International Chamber of Commerce which approved the plan some time ago. Mr. Cotsworth is desirous of seeing you and acquainting you with his success up to date and his plans for the immediate future. If you can manage to give him a little of your time so that he can present these matters to you it will be much appreciated. He is in New York now and wants to go to Boston within the next ten days if you can see him. If you are willing to see him please let me know, and when it will be convenient for you, and I will advise him.

I am enclosing herewith the latest circular that has been published. The latest important development has been the action of all the Christian Churches agreeing on April 8 of the new calendar as the fixed date for Easter. Mr. Cotsworth hopes to get the plan ratified by the League of Nations Committee at the meeting in Geneva in January.

Yours very truly,



Recently issued.

EDITOR: Please review and file for reference, as this will be live
subject next winter.

[encl 11/17/25]

SELECTING METHOD
for
CALENDAR REFORM

N.B.—The enclosed purple leaflet epitomizes the Defects
of the Calendar, and the Proposed Remedies.

SELECTING METHOD for CALENDAR REFORM

Excerpts from Report to the League of Nations Committee, etc.

By M. B. Cotsworth,

Director, International Fixed Calendar League, New York, London and Geneva.

Because it is certain that the Calendar will be revised at an early date, attention is being focussed on selecting the best method.

Consideration of the Calendar-problem by so many able minds in all leading nations, who submitted more than 100 proposals to the League of Nations Committee of Enquiry, which have been analysed, sifted and practically tested by the League of Nations Secretariat and the writer; prove beyond reasonable doubt that early International action should be taken to improve the Calendar and make it universal by effecting these simple improvements:

1st. That Easter should be permanently fixed about the 2nd Sunday in April; and its contingent movable Festivals fixed in sequence. Only the Christian one-third of humanity are affected by Easter, etc.

(This would develop about 2 per cent. of complete reform values.)

The League of Nations Enquiry proves that churches are only concerned about fixing Easter and the "Year-Day" adjustments of Sunday, also that Astronomers would be no more affected by all the proposed changes than ordinary citizens; whose government, business and social authorities will, by International Conference, decide the form of the improved Calendar.

2nd. That the best way to permanently fix each of the seven recurring week-days to their respective 52 fixed dates in every year, is to name the last yearly day "Year-Day" only, but include it as the extra day in the last week and month as an International Sabbath; and to use Leap-Day in the same way, as the extra day to end June in Leap-years.

(The insertion of these 2 days is very desirable for general convenience. They would yield about 24 per cent. of reform values.)

3rd. That, as it is impracticable to alter the length of either the day, week or year we must arrange the 52 weeks in every year into either:

(a) Thirteen weeks in each Quarter Year as 30, 30, 31-day months, with different day-names to the dates in each following month, almost as now.

Or (b) Thirteen EQUAL months, each consisting of 4 complete weeks, to equalise months and bring the same week-day names to the same 28 dates throughout every month, by uniting the last 2 weeks of June with the first 2 weeks of July to form the proposed new month of "Sol,"—exactly like February, 1925.

(The first method (a) would bring about 4 per cent. of reform, but would be almost useless without "Year-Day" and "Leap-Day.")

(The second method (b) would bring about 70 per cent. of complete reform, either with or without "Year-Day" and "Leap-Day." Further, it would not arouse any religious scruple.)

MERITS OF TYPICAL PLANS COMPARED

If "Year-Day" and "Leap-Day" are inserted, these 4 benefits would be common to both methods. Therefore, for comparing their relative merits, these 4 are excluded:

1. Throughout every year each of its 365 days would recur on its same day of the week.

2. Yearly, Half-yearly and Quarterly events could be permanently fixed on recurring dates, and others in advance.

3. The Year's 52 weeks would be 26 in each half and 13 in each Quarter.

4. Appreciable economy would be gained in printing and circulating Calendars. But Diaries and Date-cards would be used as now.

(The 1st, 2nd and 4th benefits form the 24 per cent. of reform derivable through "Year-Day" and "Leap-Day"; to which 2 per cent. may be added as an ample estimate for the 3rd benefit.)

ADVANTAGES OF 30, 30, 31-DAY MONTHS

(Disadvantages of 28-day months.)

1. Quarters and Half-Years would end with months.

2. Would save the Summary-part of the 13th month's accounting, also its postage and extra stationery. (The united cost of these has, per Exhibit 'C,' been independently ascertained to be about one per cent. of the definitely calculable yearly savings 13 months would bring.)

3. About 25 per cent. less statistical adjustments would be required monthly during the 1st year;—but after that about the same.

(The 3 collectively would only bring about 4 per cent. of complete reform values.)

(N.B.—These three seem to be the only exclusive advantages worth recording. They would only benefit the few largest business people, who with all humanity would gain about 20 times more practical benefits through 28-day months.

MISLEADING ALLEGED ADVANTAGES OF 30, 30, 31-DAY MONTHS

(a) The 12 months are divisible by 2, 3, 4 and 6; but 13 is not.

(Who ever requires to divide 12 months by 3 or 6? Divisions by 2 and 4 are credited above in advantages 1 and 2.)

(b) Less change in custom would be required.

(Custom in calendar-use simply applies each daily date as calendared by the national authority. About 300 millions of the least changeable Asiatic, African and Eastern European races have very easily changed to the Gregorian Calendar since the Great War, BECAUSE IT IS MORE REGULARLY DEPENDABLE AND CONVENIENT, than their former calendars.

They, with all of us, used February, 1925, as the most convenient month, which is 1/13th of the year. That is the basis of the 13-month year proposal.

They, and all the host of humanity, will more gladly change to the far greater regularity of the more convenient 13 months of 4 weeks each, because not only has about 52 per cent. of adult humanity been accustomed to the use of the 13th month their calendars intercalated near each 3rd year for Chinese, Japanese, Hindoos, Jews and vast numbers of other races, TO ADJUST LUNAR CALENDARS TO SOLAR YEARS:—but leading business, etc., organizations in the other 48 per cent. are using 13 periods of 4-weeks each per year in increasing ratio every succeeding year, because 4-week periods are far more convenient for this and future generations.

(c) The figuring of monthly interest charges from 5 per cent. to other rates would not be so easy for 13-monthly periods, though exactly the same for interest computed on numbers of days.

(But for 4-week-months all would be just and true, whereas they would not be for 30, 30, 31-day-months, as experience and charts on Exhibit "D" prove. Further, concise tables and better facilities for figuring 4-week interests are being provided to fully compensate.)

(d) Each month would have the same number of 26 working-days.

(These some inexperienced advocates allege would be equal: whereas Saturdays in the immensely important Retail Trades generally have more than double the sales-values of other week-days. Shipping, Exports, Imports, etc., are much larger in amounts on Saturdays.)

On the other side, the productions of mines, industries, factories, etc., in the larger progressive countries are only about half the values on Saturdays of the outputs on the days from Monday to Friday, because on Saturdays they close for the afternoons.

Consequently the earnings of many workers are reduced to about half on Saturdays, while on that day their expenses are abnormally increased, as the 4th chart indicates on Exhibit "D."

Because the expenses of such workers on Saturdays and Sundays are generally about twice their expenditures for any other pair of week-days, they would be by the inadequate 30, 30 and 31-day plan find their earnings in 3rd, 6th, 9th and 12th months only 98 per cent. of the adjoining months, but their expenses would be about 110 per cent., imposing a 12 per cent. disparity, as explained on Exhibit "D."

Department and Retail Stores closing half-days on Wednesdays or Thursdays; on those days generally make less than half of other average-week-day's sales.

The earnings of railways, hotels, etc., average different percentages for each day of the week; while hotel, etc., general expenses and overhead charges equally burden each of these 7 weekly days.

The foregoing prove that in nearly all business and home affairs, Saturdays and Sundays have different values from other week-days. Therefore, as the 30, 30, 31-day months would respectively have 5 Mondays and Tuesdays; 5 Wednesdays and Thursdays; and 5 Fridays, Saturdays and Sundays; every one of such adjoining 12-months would be of different business, economic, statistical and general value from its preceding month; whereas 4-week-months would always measure the same day and week unit values up to the same dates in every month; and by the end-total for every month alike.

(e) A few weak-minded persons allege that the number 13 is "unlucky" for months. Then surely that implies that it would be 4-times more "unlucky" to have the 13-weeks in each Quarter of the year, which 30, 30, 31-day months would bring. There is no such thing as luck in numbers.

ADVANTAGES OF 28-DAY MONTHS

(Disadvantage of 30, 30, 31-day-months.)

1. All months would be equal; having exactly the same recurring 28-week-days, of equal monthly calendar value.

2. The day of the week would always indicate the monthly date, which would indicate its week-day-name. Both day and date would incessantly be recorded on clocks and watches.

3. Would save time, and many now wasted costs; prevent mistakes, and avoid date-confusing worries.

4. The complete 4 weeks would exactly quarter all months, gearing weekly wages, etc., to monthly rents, accounts, etc.

5. Pay-days, markets, fairs, meetings, etc., would recur on the same monthly dates. That regularity would facilitate business and home life.

6. Each week-day would recur on its 4 FIXED monthly dates, gearing regular weekly and monthly work, payments, production, etc.

7. Accounts, drafts, etc., would never come due on Sundays.

8. Permanent monthly dates for public, business, school, law, holiday, sport, etc., affairs would be established.

9. All periods for earning and spending would be either equal, or exact multiples of each other.

10. Every month-end would coincide with the week-end; most convenient for business, rents, and general affairs.

11. Monthly balances of income and expenditure would be easier for public, commercial, financial and family life; as fractions of weeks at month-ends would cease.

12. Would release us from 5th weekly payments for rents, wages, etc., in unequal months; adjustment of overhead charges, statistics, etc., while saving some expenses and helping progress.

13. Would enable us to instantly know the number of days between any two dates for salaries, interest and other computations; e.g., 1st month, 10th; to 6th month, 20th; as $28 \times 5 = 140$, plus 10, would be 150-days.

14. These months of equal length and same total week-day-values, would give great statistical advantages by truly measuring current fluctuations in government, export, import, business, scientific, health, city and home affairs, at the end of every month, without either adjustments or explanations being required from officials whose time is valuable; and without wasting the more valued time of directors anxious to promptly discern at the end of each month the true trend of business, to guide their decisions.

Statistics have become the guiding reins in all such concerns, whose leaders depend upon statistical records to ascertain the facts, upon which they decide what future action should be taken.

15. Would exactly fit Nature's revitalising 28 and 280-day periods for motherhood.

(Women represent half of humanity. They are confused by lunar $29\frac{1}{2}$ -day months and calendar 30 to 31-day months; although their naturally indicated month of 28-days timed all our formation and entrance into life,—which creative law intended should be regulated by its Standard month of 28-days, as the natural multiple of the 7-day week it helped to develop, until now universally used.)

Women specially need that 28-day month, so important in directing home-life affairs they have to regulate through both weekly and monthly terms. They need it socially to permanently fix their "At Home Days," public and private engagements, etc.

16. Would collectively save great National, Business and Individual Values of time and money now wasted in searching for, and referring to, calendars, from which suitable days and dates have to be found for work, pay, correspondence, proposed meetings, etc., also in drafting, advertising, printing and law costs of such phrases as "Tuesday after the 1st Monday," the "2nd and 4th Fridays," etc., in Laws, Rules, Regulations, etc.

An estimate made for those values in the United States at clerk-rates, indicates a yearly saving of about \$30,000,000 in that country alone.

17. By using 13-months of 28-days, all monthly money-values now circulating 12-times per year for labor, salaries, rents, pensions, etc., also for manufacturing, wholesale, retail, railway, shipping, etc., accounts would circulate

13-times per year. Therefore for each \$30 and \$31 of liquid capital now circulating in that service monthly, only \$28 would be required, as by circulating 13-times it would do the service for which \$30 and \$31 are now (and would by 30, 30, 31-day months be) required.

The estimates thus far made of the total money-values which would be thereby released during the 1st three months in which 28-day-months are used, indicate that about \$2,000,000,000 would be released for business expansion and improvements in Europe, and for all nations combined, about \$5,000,000,000.

More extensive investigations are now being made in leading nations to test those estimates, on the basis shown by Exhibit "C."

The resulting benefits to workers in lowering the cost of living, rents, interest on mortgages, city and other taxation; together with the increase in employment that would result, are indicated in my report to the Director of the International Labor Office of the League of Nations at Geneva.

They, with the above recorded benefits of 4-week months, would bring the estimated 70 per cent. of total-value, required to achieve the full 100 per cent. obtainable by complete reform.

That would be about 20-times more valuable than 30, 30, 31-day months can bring.

STATISTICAL ADJUSTMENTS

That the adjustments of former statistics required to compare with 4-week months are easy and will cost very little is proved by the fact that such great organizations as the London, Midland and Scottish Railway, comprising 40 per cent. of British Railways; The General Electric Co., employing more than 100,000 persons in the United States; all the U. S. and Canadian Meat Packing Companies; the Atlantic and Pacific Retail Grocery Co's about 12,000 chain stores; with others too numerous to mention, have found it quite easy to adjust their many former statistics for comparison, by means of such Tables as are indicated on Exhibits "A" and "B," on the basis indicated at the foot of the third of the 4 combined charts on Exhibit "D."

Comparisons of 4-week-months will then be truer than any statistics can be for either present 30 and 31-day months, or the French proposed 30, 30 and 31-day months.

About 75 per cent. of the adjustments required to compare former statistics with those for 28-day months would also be needed by the 30, 30, 31-day-month calendar.

WILL NOT CONFUSE PRESENT IDEAS OF MONTHS, NOR LITERARY DATE RECORDS

A glance over Exhibit "A" will serve to show how easily the slightly altered dates will blend with current ideas of each month.

The first column for each month will locate all past dates to Dec. 31st in the year ending the present calendar. The 2nd columns record each corresponding date after the improved calendar begins; so that historic dates, birthdays, anniversaries, etc., will be more easily adjusted than during the Gregorian Reform 173 years ago.

28-DAY MONTHS WILL NOT INCREASE RENTS OR SALARIES

Rents and salaries would be equitably adjusted from 12 to 13 monthly payments by the .923 table shown on Exhibit "B." It will be included as a Schedule in the Calendar Law for each nation, so that rents and salaries will total the same sum as now for the year, by being paid for every four weeks, at 92.31 per cent. of the present monthly amounts.

TRANSFER OF BIRTHDAYS, AND DATES FOR PAYMENT

On the front side of a card will be printed the Comparative Calendar shown on Exhibit "A," which records opposite each date in the present Calendar what the corresponding date will be in each of the new 28-day months.

The average extent of those transfers will be only about half that experienced by the 300 millions of people in Eastern Europe, North and Western Asia, who have since the Great War changed to the Gregorian Calendar from their old Calendars.

Exhibit "B" will be printed on the back side of that Calendar-explanation-card, showing the old amounts by the hundreds heading the columns, with tens and units numbering lines down the first column, at the intersection of which with the hundreds column, the new amount is printed.

BASIS OF OPINION

During the last four years I have been privileged to make intensive studies under the best available conditions with the ablest authorities in Europe and America concerning the need for, and all practical phases of, Calendar Reform, including the easily surmountable difficulties to be overcome.

That unique experience was greatly helped and guided by my ten years of preparation under the mature experience of Sir Sandford Fleming, the originator of Standard Time, who did the pioneer work in the leading countries of America and Europe, which resulted in the establishment of "Standard Time" in 1884. Sir Sandford (who became the first President of the International Fixed Calendar League), kept very systematic records of his experience, and developed a most desirable procedure which should be followed, as the best criterion for the establishment of Calendar Reform. Those experiences have proved invaluable and laid the basis for the following opinion:

CONCLUSION

1. That the merits of 30, 30, 31-day months are so little over those of the present Calendar, that it will not be possible to persuade the Authorities in the Nations to make that trivial change.

2. That the most important fact to be borne in mind, when considering the comparative merits of these two plans (from which the final choice has to be made), is that the special benefits of 30, 30, 31-day months only apply to large business and government affairs, whereas the about 20-times more valuable conveniences of 28-day months will benefit almost every individual and class of people, in every nation, every day.

3. That it seems inevitable that 28-day months of 4-complete-weeks will be universally adopted by the International Conference of Government Representatives, which will be finally assembled as the only Authority which can definitely improve the Calendar; now that the authorities of all the great Christian Churches have agreed in principle to permanently fix the dates for Easter, Whitsuntide and all the old-time "Movable Feasts" they have moon-wandered too long, causing inconveniences and loss to all concerned.

Among the inconveniences caused by drifting Easter, etc., may be recorded the erratic fluctuations of School, College, University, Legislative, Law Courts and other "terms," Easter and Whitsuntide Holidays, etc., moon-wandered back and forth along 35 different dates in the changeable series of 69 different Gregorian year Calendars we use. Those should now be replaced by one for ordinary years, with Leap-Day added in Leap-Years.

EXHIBIT "C"

ESTIMATE of INITIAL MONEY that 4-WEEK-MONTHS WILL RELEASE, as ADVANTAGE 17

As an indication of the comparative amounts which the establishment of 28-day-months would release from the monthly circulations of business Liquid Assets, during January, February and March of the first new Calendar-year; the following duly certified estimate was made by their Chief Accountant for the Directors of an eminent and typical English Company, well-known to the Secretariats of the League of

Nations Committee, and the International Chamber of Commerce, with both of whom complete copies with Company's name and address were filed in October, 1924, and duly verified.

The name of the Company is not published, as they prefer not to have their time taxed by too many enquirers, who would write them if named.

(Copy with Pounds converted into Dollars for international example).

To Moses B. Cotsworth, Esq., 15th October, 1924.
International Fixed Calendar League.

Dear Sir:

I estimate that:

<p>"A" The increased efficiency of capital, due to its more rapid circulation, would cause a reduction in our circulating assets of at least</p> <p style="text-align: center;">This amount would immediately become available either for the purpose of further extensions of our business or for outside investments; and represents an annual saving, reckoning interest at 5 per cent., of..</p> <p>"B" In addition to this, there would be an annual saving in Interest, due to the earlier collection of debts from customers, of approximately</p> <p>making a Total Gross Annual Saving of...</p> <p>"C" Less—Cost of rendering 13th month's Statements, viz.:</p> <p style="margin-left: 20px;">Postage\$85 Stationery 15</p> <p>Making a Total Net Annual Saving of ..</p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right; border-bottom: 1px solid black;">\$150,000</td> <td style="padding-left: 20px;">Initial Capital Saving.</td> </tr> <tr> <td style="text-align: right; border-bottom: 1px solid black;">\$7,500</td> <td style="padding-left: 20px;">Yearly.</td> </tr> <tr> <td style="text-align: right; border-bottom: 1px solid black;">2,010</td> <td style="padding-left: 20px;">Yearly.</td> </tr> <tr> <td style="text-align: right; border-bottom: 1px solid black;">\$9,510</td> <td style="padding-left: 20px;">Yearly Saving.</td> </tr> <tr> <td style="text-align: right; border-bottom: 1px solid black;">100 = 1 per cent. of the above definitely calculable Yearly Saving of \$9,510.</td> <td></td> </tr> <tr> <td style="text-align: right; border-bottom: 1px solid black;">\$9,410</td> <td></td> </tr> </table>	\$150,000	Initial Capital Saving.	\$7,500	Yearly.	2,010	Yearly.	\$9,510	Yearly Saving.	100 = 1 per cent. of the above definitely calculable Yearly Saving of \$9,510.		\$9,410	
\$150,000	Initial Capital Saving.												
\$7,500	Yearly.												
2,010	Yearly.												
\$9,510	Yearly Saving.												
100 = 1 per cent. of the above definitely calculable Yearly Saving of \$9,510.													
\$9,410													

These figures have been arrived at as under:

Quarterly and Half-yearly payments I have assumed would be made at the end of 13 and 26 weeks respectively:—

"A" CAPITAL SAVING.

Sundry Debtors	Present monthly average ..	
Less Sundry Creditors	Present monthly average ..	
Add Bank and Cash, normally, say:		13)\$1,802,250 Difference,
\$250,000		
Less Wages Portion..... 100,000	Divided by 13 =	\$138,655
13)\$150,000		
\$11,540		11,540
		\$150,195 Total

"B" INTEREST SAVING DUE TO EARLIER COLLECTION OF CUSTOMERS' ACCOUNTS, ETC.

Annual "net" Sales	
Less Payments to Sundry Creditors	
Balance.....	\$5,875,000
2½ days' Interest at 5 per cent. per annum on	\$5,875,000 = \$2,010 Total.

Representing:—

- | | |
|--|--|
| <ul style="list-style-type: none"> Profit. Weekly Wages this month. Stamps. Depreciation Charges. Rates. Gas and Electricity. Water. Rents. Interest and Bank Commission. Insurance. Pension Fund Contribution. | <div style="font-size: 3em; line-height: 1;">}</div> <p>Quarterly, Half-yearly and Yearly Payments</p> |
|--|--|

The above are only the readily calculable savings to our own business, but I feel sure that the universal adoption of the 4-weeks-calendar would bring very large incalculable ones to mankind generally. Wishing you every success, Believe me, Yours faithfully,

(Signed by) CHIEF ACCOUNTANT.

EXHIBIT "C," Continued

Manufacturers. Because th's monthly credit giving manufacturing company employs 7,000 people, their estimate "A" indicates that for their trade about \$21.43 per employee would during the 1st 4-week-month be released for business expansion, from two sources:

(a) The 2½-days more wages now paid in average months before their customers now pay accounts for goods sold in alternate 30 and 31-day-months.

(b) The 2½ days more margin of capital now circulating each 30/31 days in materials and manufactured stock in hand on December 31st ending the present calendar.

Retailers by having to pay accounts each 28th day, will seldom be deprived of appreciable interest, as they rarely received bank interest on their small balances for those 2½ days average difference.

They will derive more value from the quicker and more even circulation of their money through 28-day months, proportionately reducing bad debts, the initial month's rent, etc., while making monthly balancing of accounts easier, showing true profits and the actual trend of business.

Workers now paying monthly rents, accounts, etc., will at the end of the first 4-week-month derive their share of the initial Cash-Release, through the fact that their monthly rents and accounts will be reduced 8 per cent. to 92 cents per dollar now paid, as per Exhibit "B," as this example proves without calculation.

A worker paid \$365 per year by monthly instalments according to the days in each month, receives \$31 for December which now meets his needs for the 31 days of January. But the first 4-week-month will bring him \$28 on January 28th, when \$28 only have been spent. On that day he would have \$3 balance released, or \$9.84 per \$100 he pays monthly.

Workers also would benefit by increased work, etc., that collective Cash-Release would bring in all nations, reducing interest rates for building homes, mortgages, rents and several factors in the cost of living.

Bankers will not lose on those trivial time differences, averaging less than ¼ per cent. of the year for interest on small retailers' balances.

They will be more than compensated by the new benefits 28-day-months will bring to them:

1. By increased and more regular circulation of money.

2. Greater security of their Assets and Interest accruing.
- *3. Surer control of debtor customers' more regular balances.
4. Reduction of Bad Debts.
5. The Bankers' share of the initial Cash-Release, etc.

*The 3rd benefit to Bank Companies will enable bank managers to require lagging customers to prove true balances each month-end. The old excuses re parts of weeks overlapping, 5th weeks wages, etc., will become untenable.

Governments would benefit:

1. By their public share of the Cash-Release through the more rapid and regular monthly circulation of Treasury money and credits.
2. More Revenues from Customs, Excise, Income Tax, etc., from the resulting increased national prosperity.
3. The 8.3 per cent. increase in Post Office revenues from the 13th month's postages on monthly accounts, statements, magazines, etc., **without any increase in costs**, as those equal circulations every 4-weeks would by regularity be easier for all.
4. Savings on statistical work, research, investigations, printing of calendars, proclamations etc., would be large.

The International Benefits which would result from the universal use of 4-week-months with week-days, festivals, fairs, holidays, etc., fixed to dates, would be of great reciprocal value between all nations, as indicated by the 3 or 4 different calendars used locally in Constantinople, Cairo and many cities in Asia. The advantages are so obvious, numerous and far-reaching in their beneficial results for nearly all purposes, that they need not be recorded here, beyond the initial release of the above-mentioned money-values, during use of the 1st 3-months of 4-weeks each, which it is estimated will simultaneously release from \$3,000,000,000 to \$5,000,000,000 for business expansion throughout all nations, as per example on preceding page.

The improved Calendar will automatically distribute the true amount among the nations and individuals in equitable proportions, without the possibility of any wrangling as to their respective shares. The resulting benefits in mutually encouraging trade will be large.

BASIS TO ESTIMATE the AMOUNT of LIQUID ASSETS, the 1st THREE 4-WEEK-MONTHS WILL RELEASE for BUSINESS EXPANSION in CITY.

(To be numbered before sent to members.)

Progressive Number

1. Trade nature of the business?
(Whether flour-mill, saw-mill, clothing factory, etc.?)
2. Whether manufacturing, wholesale, jobbing or retail?
3. Total number of persons employed?
4. Only if wages paid ½-monthly or monthly, record the average total per month? \$.....
5. Average number of monthly statements mailed to customers?
6. Average month's total of a/c's charged to customers? \$.....
- 6a. Whether monthly credit allowed, or 30, 60 or 90 days?
7. Average month's total of a/c's payable to creditors? \$.....
- 7a. Whether monthly credit taken, or 30, 60 or 90 days?
8. 13 weeks each quarter-year in 30, 30, 31- or, 13 equal months each year, in 28-day-
day months. months, 4 weeks long?
9. The "Year-Day" on New Year Day, as or, on December 29th ending the year, included
January "0," preceding January 1st, as the extra Sunday in the 52nd week?
10. The "Leap-Day" on February 29th as an or, Moved to be June 29th, when the weather
International Day, when Northern Hemis- is best for the nearly 95 per cent. of human-
phere weather is about worst for a holiday, ity in the Northern Hemisphere?

All answers will be treated in confidence, and only used as gross collective groups of totals, to estimate the amount of money in the business monthly circulation that would be released for business expansion or investment (without any call for more capital), by the establishment of Equal Calendar-months of 4-weeks each.

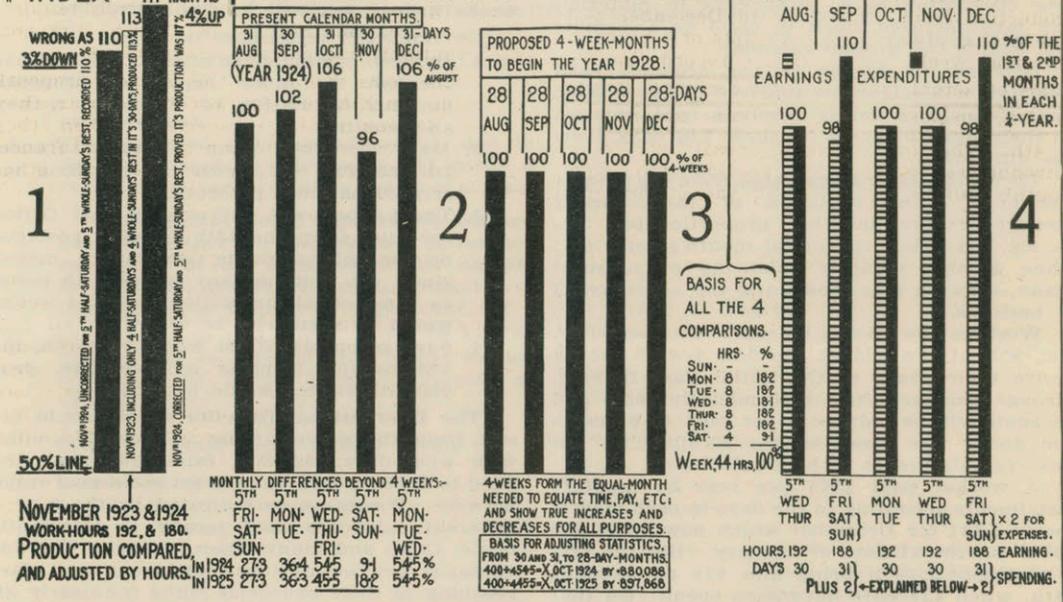
No. 5 is needed to estimate the cost of the extra postage and stationery the 13th month would require for mailing that proposed extra month's statements, which will only cost about one per cent. of the average yearly savings which 4-week-months will bring, as per Exhibit "C," par "C."

Initials of the business-authority certifying the above answers.....

EXHIBIT "D"

CALENDAR-CAUSED DEFLECTIONS IN MONTHLY STATISTICS FOR TIME, WAGES AND PRODUCTION;

U.S.A. MANUFACTURING INDEX 117 RIGHT AS 5 1/2 WORK-DAYS WEEKLY.



TO KEEP THE COMPARISONS TRUE. THE CHARTS ARE ALL BASED UPON AN ASSURED CONSTANT PRODUCTION FROM 5 1/2-DAYS WORKED PER WEEK. ALL SUCH DEFLECTIONS ARE INHERENT IN PRESENT MONTHLY STATISTICS, UNLESS DERIVED FROM MONTHS 4-WEEKS LONG, LIKE FEBRUARY, 1925.

CALENDAR-CAUSED DEFLECTIONS IN STATISTICS

1st. The monthly Index of Manufacturing Production issued by the United States Government, is one of the most elaborately prepared and widest used results of regular statistical investigations known. Yet, because the Gregorian Calendar, used by the manufacturers working 5 1/2 days per week of 44 hours, brought 192 hours for production in November, 1923, but only 180 hours into November, 1924—that U. S. A. Index-relative was published as 113 for November, 1923, and only 110 for November, 1924; the latter showing an apparent Reduction of 3 points.

In reality there was an increase of 4 points, as the following arithmetical adjustment proves, through November, 1923, having 5th Thursdays and Fridays yielding 16 hours for work, against November, 1924, having only 5th Saturdays and Sundays, allowing but 4 working hours beyond the 4 full weeks of 44 hours each, totalling 176 hours as the basis for testing true comparisons of production progress:—

As 180 hours in 1924, were to 192 hours in 1923; so should the 110 points indicated by the unadjusted tabulated totals for 1924 be to (192 x 110) ÷ 180, yielding 117 points as the true comparative Index; according to the working hours available in factories working regular weekly hours.

That is evident where regular units of production per hour were collectively maintained. But in those cases, as also for individual factories working over-time, or short-time; world-wide extra work at statistical adjustments are imposed by the present Calendar, upon those who strive to find the true monthly trend of business.

Such difficulties and extra work would be abolished by use of 4-week-months.

2nd. To fairly test the comparative business effects of the Present Unequal Calendar Months, against those of the proposed 4-week-months, we take the case of a factory regularly producing the same quantity of goods per working hour from August 1st to December 31st, 1924; to prove that its monthly comparative production would be August, 100; September, 102; October, 106; November, 96, and December, 106 per cent. of August; thereby calendar-causing a misleading DECREASE of 10 per cent. in November, and permeating business statistics with 4 different ratios of deflections, inherent in those monthly totals.

Further, please note that manufacturers who paid their weekly wages on Saturdays, had to provide 5 weekly pays in each of the two least productive months of August, 100, and November, 96 per cent., while giving monthly credits for the goods they sold.

In other lines of business, such as Railways and Hotels, the different values of the respective week-days show different monthly deflections caused by the calendar.

For example, Horwath & Horwath, the eminent accountants for very many American hotels, estimate that for room-sales Mondays average 17 per cent., Tuesdays 17 per cent., Wednesdays 18 per cent., Thursdays 18 per cent., Fridays 12 per cent., Saturdays 10 per cent., and Sundays 8 per cent.

On that basis a \$10,000 per week hotel in 1925, April would average \$1,453.33 per day; whereas May with 1 day longer and \$10 more per day received, would only average \$1,397.10 per day; because the 5th Wednesday and Thursday in April were worth \$3,600; whereas the 5th Friday, Saturday and Sunday ending May were only worth \$3,030.

INADEQUATE ALTERNATIVE PROPOSAL BY FRENCH ASTRONOMERS, SHOWING ITS INEQUALITIES IN MONTHLY EARNING AND SPENDING TIMES, FOR WORKERS RESTING SUNDAYS AND 1/2 OF SATURDAYS.

UNEQUAL 30-30-31-DAY MONTHS. IN EACH 1/2 YEAR, AS JAN 30 FEB 30 MAR 31

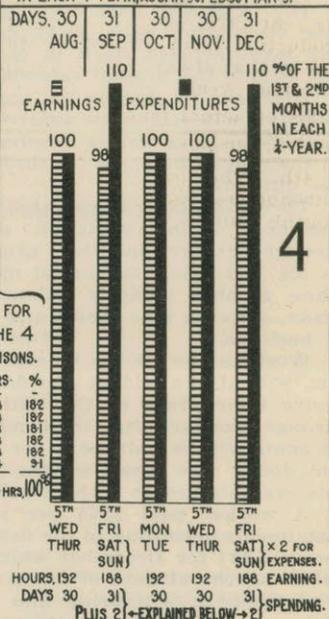


EXHIBIT "D"—(Continued)—AND THREE QUESTIONS TO ANSWER

The total room-sales for May were \$290 less, and the average-daily-sales were \$56.23 less than in April—All those differences were entirely caused by irregularities in the changing Gregorian Calendar, which in the year 1924 indicated August as 100, September 101, October 104, November 97 and December 105 per cent. of August, on the basis that weekly sales were exactly equal throughout those 5 months.

3rd. The proposed 4-week-months to begin the year 1928, would show the true 100 per cent. production from August 1st to December 28th, and by that always equal multiple of 4 times the universal week, would always record the true ratios of actual increases and decreases in production, business affairs and home expenses.

4th. The inadequate proposal by French Astronomers would not provide the equal monthly number of work-day values they mis-

leadingly allege; but impose upon 5 1/2-days per week workers, in each 3rd, 6th, 9th and 12th month, 2 per cent. DECREASE in earnings, against 10 per cent. INCREASE in Expenditures—totalling a disparity of 12 per cent.

That is because those months would include both a 5th Saturday and a 5th Sunday, during which such workers would only earn on one-half of Saturday; but their expenditures on those 2 days generally average about twice the amount expended on any other 2 days of the week, through week-end costs of family requirements, recreation, trade-union, church, club, etc., contributions, and other weekly charges.

Those costs would, by the French proposal, be made much harder for workers to bear, than under 4-week-months;—especially when they accrue at the month-end, when rents, insurance, hire and purchase of furniture, etc., with other monthly payments become due.

COMPARISON OF QUARTERLY AND MONTHLY ACCOUNTINGS

Calendar Revision will expedite weekly and monthly accounting during the usual 21-ends of months each year when the week does not begin or end the month, as it only does about 3 times yearly; vide the Chart inside the purple leaflet.

To facilitate consideration, it seems advisable to record, that, after extensive enquiries from different Nationalities and wide investigation, bearing in mind that numberless accounts, rents, servants, clerks, and others are paid

monthly, and that all nations need an equal monthly measure, the writer has derived this world-wide Estimate of the approximate number of Monthly and Weekly transactions when compared with the number of Quarterly accounts represented by the unit 1, to find a fair basis for comparison, when compounded upon this population basis for the 2 groups of 494 and 1370 millions of people in the world's 1,864,000,000 population:

(a) The 494 millions in Commercial Nations, for 1 Quarterly account, use about.....	600 Monthly and	7,500 Weekly
(b) The 1,370 millions in other Nations, for 1 Quarterly account, use about.....	1,500 Monthly and	2,500 Weekly
(c) The 1,864 millions, when fairly compounded, average 1 Quarterly, against.....	1,260 Monthly and	3,830 Weekly
(d) By Computing 3 months, and 13 weeks per Quarter, we derive for each Quarterly account.....	3,780 Monthly and	49,790 Weekly

Those comparative numbers show that while Quarterly and Half Yearly accountings are useful, monthly accountings are about 3,780 times more frequent than Quarterly accounts, and, col-

lectively, many hundred times more important. The most valuable benefits of Calendar Reform depend upon equal-months beginning and ending with the week.

HOW YOU CAN HELP, NOW

You can give effective help by writing quadruplicate copies of the same letter to:

1. The Secretary Calendar Committee of Enquiry, League of Nations, Geneva,
 2. Your Nation's Secretary for Foreign Affairs;
 3. The Secretary, International Chamber of Commerce, Paris; and
 4. The Secretary, International Fixed Calendar League, c/o B. I. T., Geneva;
- recording your official position, or profession and the number of members working in your organization; also whether you prefer:—

QUESTIONS

- | | |
|--|---|
| 1st. 13 weeks each quarter-year in 30, 30, 31-day months, | or, 13 equal months each year, in 28-day-months, 4 weeks long? |
| 2nd. The "Year-Day" on New Year Day, as January "0," preceding January 1st, | or, on December 29th ending the year, included as the extra Sunday in the 52nd week? |
| 3rd. The "Leap-Day" on February 29th as an International Day, when Northern Hemisphere weather is about its worst for a holiday, | or, Moved to be June 29th, when the weather is best for the nearly 95 per cent. of humanity in the Northern Hemisphere? |

It is most desirable that the League of Nations should receive your reply early to those 3 questions.

Submitted by M. B. COTSWORTH, Director, INTERNATIONAL FIXED CALENDAR LEAGUE.
 1 Regent St., LONDON, S. W. 1; for Europe;
 1234 Broadway, NEW YORK; for North and South America;
 and c/o B. I. T., at GENEVA; for Asia, Africa, International Organizations, and Records.

The first series of tests were made on concrete of the ordinary strength, and the results are given in Table I. The concrete was prepared in the usual manner, and the specimens were tested in the usual manner. The results show that the strength of concrete is not affected by the direction of the stress, and that the strength is not affected by the rate of loading. The results also show that the strength of concrete is not affected by the age of the concrete, and that the strength is not affected by the size of the specimen.

The second series of tests were made on concrete of the high strength, and the results are given in Table II. The concrete was prepared in the usual manner, and the specimens were tested in the usual manner. The results show that the strength of concrete is not affected by the direction of the stress, and that the strength is not affected by the rate of loading. The results also show that the strength of concrete is not affected by the age of the concrete, and that the strength is not affected by the size of the specimen.

CONCRETE OF HIGH STRENGTH

The results of the tests on concrete of high strength are given in Table II. The concrete was prepared in the usual manner, and the specimens were tested in the usual manner. The results show that the strength of concrete is not affected by the direction of the stress, and that the strength is not affected by the rate of loading. The results also show that the strength of concrete is not affected by the age of the concrete, and that the strength is not affected by the size of the specimen.

CONCRETE OF ORDINARY STRENGTH

The results of the tests on concrete of ordinary strength are given in Table I. The concrete was prepared in the usual manner, and the specimens were tested in the usual manner. The results show that the strength of concrete is not affected by the direction of the stress, and that the strength is not affected by the rate of loading. The results also show that the strength of concrete is not affected by the age of the concrete, and that the strength is not affected by the size of the specimen.

HOW TO GET THE MOST

The results of the tests on concrete of high strength are given in Table II. The concrete was prepared in the usual manner, and the specimens were tested in the usual manner. The results show that the strength of concrete is not affected by the direction of the stress, and that the strength is not affected by the rate of loading. The results also show that the strength of concrete is not affected by the age of the concrete, and that the strength is not affected by the size of the specimen.

The results of the tests on concrete of ordinary strength are given in Table I. The concrete was prepared in the usual manner, and the specimens were tested in the usual manner. The results show that the strength of concrete is not affected by the direction of the stress, and that the strength is not affected by the rate of loading. The results also show that the strength of concrete is not affected by the age of the concrete, and that the strength is not affected by the size of the specimen.

November 19, 1925.

Dear Mr. Eastman:

I beg to acknowledge the receipt of your letter of November 17th in reference to Mr. Cotsworth. In reply I would say that I shall be pleased to see him in Boston at any time convenient to him. I saw considerable of him in Washington, and will be interested to know what progress he has made with his calendar. I have read the circular you enclosed with interest.

With kindest regards, I remain,

Yours sincerely,

Mr. George Eastman
900 East Avenue
Rochester, N. Y.

DOLL & RICHARDS INC.

71 Newbury Street,
Boston, Mass.

November 20, 1925.

Mr. Francis R. Hart,
c/o Old Colony Trust Co.,
17 Court Street,
Boston, Mass.

My dear Mr. Hart:

At Mr. Webster's request we are writing the following short biographical sketch of Mr. Philip A. de Laszlo, M.V.O., whose portraits we have shown and for whom we are taking orders.

Born at Buda-Pesth in 1869 he studied in the Industrial Art School of that city and eventually became a student in the National Drawing School where he gained a State Scholarship. He developed rapidly at Munich under Liezenmayer which was followed by work at Julian's Academy under Lefebre and Constant. Barely twenty-four he was beginning to receive official commissions for portraits of notable people.

He has gained gold medals at Munich, Dusseldorf, Venice, Barcelona and St. Louis; diploma of honor at the Amsterdam Exhibition, large gold medal of Hungary and Austria, gold plaque of the National Salon of Art at Buda-Pesth; gold medal, Paris Salon; large gold medal of the Salon in 1900; Knighthood of the Legion of Honour in 1904; associate of the Milan, Brussels and Madrid Academies and of the Societe Nationale des Beaux Arts, besides being decorated in most of the countries and states of Europe, and in 1912 he was ennobled by the Emperor of Austria-Hungary. He is a British citizen and a Member of the Victorian Order.

A list of his sitters reads like an international "Who's Who". At Mr. Webster's suggestion we mention some picked at random.

Theodore Roosevelt	Comte Jean de Castellane
Warren G. Harding	Pope Leo XIII
Walter Hines Page	Count Berchtold
Ambassador Herrick	The Grand Duke of Hesse
Hon. Elihu Root	The Viscount, Milton
Gen. John J. Pershing	The Viscount Castlereagh

[11/20/25]

King Edward VII
Prince Carolath - Beuthen
and Rt. Hon. Austen Chamberlain.

The late Earl of Minto
Alfonso of Spain

We have mentioned only men's portraits as being of most interest to you.

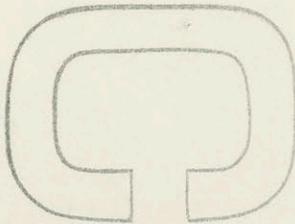
At present we have the portrait of Mrs. Louis A. Frothingham and Mrs. Oliver Ames and shall shortly have others Mr. de Lazzlo has about completed.

We shall be most pleased to show them to you or give you further information regarding this artist or his works.

Very truly yours,

Doll & Richards, Inc.

(Signed) A. G. McKean



November 23, 1925.

Dear Billy:



In re Eastman portrait

President Stratton, ~~Everett~~ Morss and I have been giving some serious consideration to de Laszlo, who as you probably know is now in this country. At the moment he is working on a portrait of one of Ned Webster's daughters and is later to paint a portrait of Ned himself. The enclosed copy of a letter from Doll & Richards, who a short time ago had an exhibition of de Laszlo, gives a list of some of the portraits which he has painted.

Another man to whom we have given consideration is Ernest Ipsen who has been painting a portrait in Rochester of a friend of Mr. Eastman and who, whilst there, has met and seen something of Mr. Eastman and perhaps acquired a knowledge of his personality which other painters may not at any rate as yet have. I enclose a list of recent men whose portraits Ipsen has painted. I am more familiar with his portraits of women but I have been told that those of Root and Loree are particularly fine. It will of course be easy to get an opinion about the Bleshfield portrait.

If it is agreeable to you, President Stratton, Morss and I will be satisfied to suggest the names of de Laszlo and Ipsen to Mr. Eastman and ask him which, if either, will be agreeable to him, or whether since I last heard from him he has any suggestion himself to make. There are probably a half a dozen other names we could just as appropriately suggest as Ipsen's, but there seems a particular reason for getting the opinion of Mr. Eastman on Ipsen's work for the reason that Mr. Eastman has just not only met him but seen his work at close range. Our inclinations are towards de Laszlo but we feel that Mr. Eastman ought to be given the choice.

Sincerely yours,

Mr. William Endicott,
Messrs. Kidder Peabody & Co.,
Boston, Massachusetts.

FRANCIS R. HART

E. L. IPSEN
119 East 19th Street,
New York City

Hon. Elihu Root
President of The Century Association
(Property of) New York

Mr. Edwin Howland Blashfield
President of the National Academy of Design
(Property of) New York

Mr. L. F. Loree
President Delaware & Hudson River R. R.
Trustee Rutgers College
(Property of) New Brunswick, N.J.

Mr. Harry Bates Thayer
Former President American Tel. & Tel. Co.
(Property of) New York.

Mr. Thomas W. Slocum
President Harvard Club
(Property of) New York

Mr. John G. Agar
President National Arts Club
(Property of) New York

The late Mr. John Lane, Publisher
London England
(Property, Mrs. Lane)

Judge Abram Elkus
(Court of Appeals, Albany, N.Y.)
Regents Hall " " (2 Portraits)

The late Judge Morris W. Seymour
President Board of Trustees
Hotchkiss School, Lakeville, Conn.
(Property of)

Dr. Lorraine S. Hubert
Prof. of Mathematics
John Hopkins, University, Baltimore, Md. (Property of)

The late Dr. Maurice Francis Egan
Former Minister to Denmark
Presented to the King and Queen of Denmark

Former Governor new U. S. Senator Walter J. Edge, N.J.
State House, Trenton, New Jersey.

Former Governor James F. Fielder, State House, Trenton, New Jersey.

Mr. Justice Charles Wolcott Parker,
Supreme Court, New Jersey

The late William J. Magie
Chancellor of New Jersey
State House, Trenton, N.J.

The late Dr. Benjamin B. Warfield
Prof. Theology
Seminary Hall, Princeton, N.J.

The late Hon. Elon R. Brown
Speaker - Senator New York State

Dr. Joseph H. Apple
President Hood College
Frederick, Md.

Former Mayor Charles S. Ashley
New Bedford, Mass.
Municipal Building.

Mr. E. D. Maynard
*Former President Brooklyn Savings
Now President " Trust Co.
*Property of Brooklyn, N.Y.

Mrs. Annie Nathan Meyer
Trustee of Barnard College
(Property of) New York

The late Brigadier General Caleb H. Carlton
U. S. Army

November 25, 1925.

Mr. George Eastman,
Rochester, New York.

Dear Mr. Eastman:

Referring to your letter of the 23rd, it will give me much pleasure to talk with Mrs. Press when she calls and I hope to be of any assistance to her of which I am capable.

When your letter came in I was about to write you concerning the portrait of you which it is the wish and intention of the Members of the Corporation to present to the Institute. You will remember that we had hoped to get the late Mr. John Sargent to do the portrait and since his death we have been continually searching for one who might be described as the "next best" man. Would it be agreeable to you to have the portrait painted by Mr. de Laszlo, a memorandum concerning whom I am attaching to this letter. He is now painting a number of portraits in Boston, including one of the daughter of Mr. E.S. Webster of our Executive Committee and is later to paint a portrait of Mrs. William Endicott (of our Corporation and Finance Committee). He has a number of appointments ahead for both Washington and New York and I am doubtful as to his being able to go to Rochester. We have become so convinced, however, that Mr. DeLaszlo is the right man to paint your portrait that I venture to ask whether you would be willing to go to New York for the necessary sittings. I am told that Mr. deLaszlo is like the late Mr. Sargent a rapid worker and that not many sittings are required.

As the first desire of the Committee is that the painter should be one approved by you we have not yet made any arrangement with Mr. de Laszlo and do not know positively that he cannot be persuaded to go to Rochester and before discussing the matter with him would like to know whether his selection will meet with your approval and also whether you could arrange the sittings.

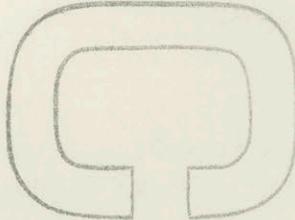
Another man to whom the Committee has given some consideration is Mr. Ernest Ipsen, who by the way has recently been in Rochester, to paint one or more portraits. I also enclose a memorandum in reference to his recent work.

With kind regards,

Sincerely yours,

F. R. Hart
5

Dr. S. W. Stratton,
Massachusetts Institute of Technology,
Cambridge, Massachusetts.



January 20, 1926.

Mr. George Eastman,
Rochester, New York.



Dear Mr. Eastman:

Through a letter from Mr. de Lassale to Mr. Webster, I have learned your friend would like to have the portrait of you which Mr. de Lassale is about to finish in Rochester remain there for a short time on exhibition. On behalf of Dr. Stratton and the other members of the Committee, let me assure you that we shall be very glad to have it remain in Rochester for such a period as you think desirable. Those who have seen it in progress, including Dr. Stratton, are delighted with it and I think it most desirable and appropriate that your friends and those of the University of Rochester (an identical list I fancy) should have a good opportunity to see it.

It was pleasant to hear you by radio last night, which I did in my own library, where I hope, as a matter of fact, I shall one day have an opportunity to hear it proceeding directly from you rather than vicariously. As a matter of fact the reproduction was so perfect that, with my eyes closed, I could have fancied you in the room.

Let me take this opportunity to wish you the best of good fortune in your next travels which, if I remember rightly, are to begin before very long.

With kind regards,

Sincerely yours,

FRANCIS R. HART

January 21, 1926.

Dear Mr. Eastman:

It was very kind of you to consent to talk at our radio banquet the other evening. Every alumnus of the Institute must have been intensely pleased with your statement which was one of the finest expressions of appreciation that the Institute has ever had. Our audience at the Institute consisted almost entirely of students. I wish you could have had the pleasure of seeing their faces while you were speaking. They are a fine lot of serious-minded young men, and your statement concerning the work of the graduates of the institution was the best encouragement they could possibly have had.

I wish we might have the pleasure of a visit from you before you go to Africa. I know that you are extremely busy, but nothing would please us more than to see you here. I could make you very comfortable at the President's House, and there need be no publicity whatever if that is your desire. I would like to have you meet the resident members of the Corporation and their wives at dinner, also to spend a morning or an afternoon in looking over the Institute. The students would be delighted to see you. We could get them together for a short time if it suited your convenience; there would be no speech making.

[12/26]

Mr. Eastman - 2.

Has Mr. deLaszlo finished the portrait, and if so, how do you like it? When I saw it last the details were not complete, but I thought it was a remarkably good portrait.

With kindest regards and again thanking you for your interest in the alumni program, I remain,

Yours sincerely,

Mr. George Eastman

900 East Avenue

Rochester, N. Y.

EASTMAN KODAK COMPANY
ROCHESTER, N. Y.

January 28th, 1926.

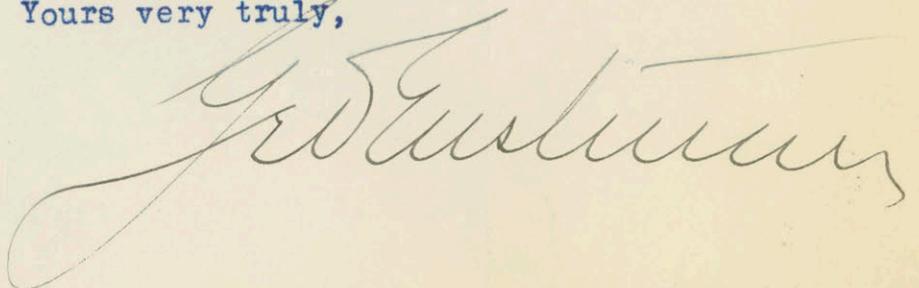
Dr. Samuel W. Stratton,
Cambridge, Mass.,

Dear Dr. Stratton:

I would like very much to accept your most attractive invitation to visit you but doubt very much whether I can work it in before I go away. It is also doubtful whether I would care to face the students. I think the picture will satisfy their curiosity as to what I look like. If I find there is any probability of my being able to go to Boston I will let you know a week or two in advance.

Two or three days ago I sent you photographs of the picture, made in my music room at Mr. de Laszlo's request. Everybody seems to like it much better than the one by Betts which hangs in our Music School corridor. It is now hanging in the Art Gallery in a very good place on the end wall of the west wing. I was expecting to have it sent to the Institute next Monday but Mr. de Laszlo seemed to think it ought to hang a little longer so it could be varnished before shipping. He left directions with Miss Herdle, the Director of the Gallery, and I now understand it will be shipped toward the middle or last of next week.

Yours very truly,

A large, elegant handwritten signature in cursive script, likely belonging to George Eastman, written in dark ink.

January 30, 1926

Dear Mr. Eastman:

I have just returned from another visit to New York, and find your letter as well as the photographs of the painting awaiting me. Mr. Webster saw the portrait at the studio in New York before it was finished and expressed himself as very much pleased with it. I am delighted with the photographs and am looking forward to seeing the finished portrait. We are planning to show it for the first time at the meeting of the Corporation on March 10th.

In reference to your visit to Boston, I sincerely hope that you will find it convenient to come. I appreciate what you say concerning the facing of students. If you come, we will have a good look through the Institute which I am sure you will enjoy, and you can meet the members of our Corporation living in Boston, at dinner, but only if that meets with your approval.

We all appreciate the time and trouble you have taken in connection with the portrait. Hoping that you will come to Boston, I am, with kindest regards,

Yours sincerely,

Mr. George Eastman

900 East Avenue



THE MEMORIAL ART GALLERY
ROCHESTER, NEW YORK



GERTRUDE R. HERDLE.
DIRECTOR

February 6, 1926.

Massachusetts Institute of Technology
Boston
Massachusetts

Gentlemen:

With the permission of Sir Philip de Laszlo his lately finished portrait of Mr. George Eastman of Rochester has been hanging for one week at The Memorial Art Gallery. We have been instructed by Mr. de Laszlo to make the shipment to you early next week as soon as the retouching varnish is thoroughly dried upon it. He asks us to protect the portrait with transit insurance to the amount of \$12,000, which we are doing, charging it to Mr. Eastman. Will you give us, please, the exact address for the express company.

Very truly yours,

Gertrude R. Herdle

Director.

H:V

February 8, 1926.

Dear Miss Herdle:

In reference to your letter of February 6th, Mr. Eastman's portrait should be sent to Dr. S. W. Stratton, President of the Massachusetts Institute of Technology, No. 111 Charles River Road, Cambridge, Massachusetts. It is being sent to his house where it will be shown first to the Corporation of the Institute before being permanently hung in the Institute buildings.

Yours sincerely,

Secretary to the President

Miss Gertrude R. Herdle
Director The Memorial Art Gallery
Rochester, N. Y.

EASTMAN KODAK COMPANY
ROCHESTER, N.Y.

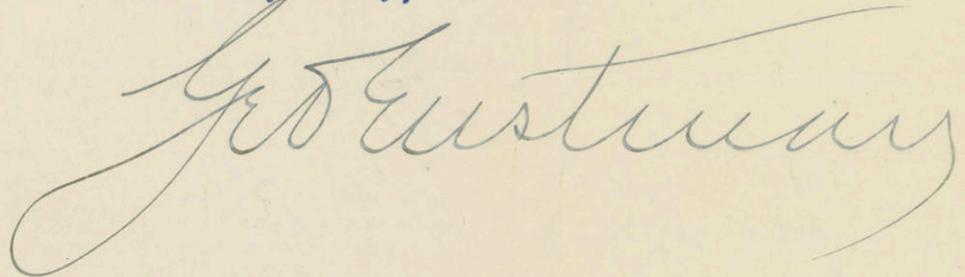
February 18th, 1926.

Dr. Samuel W. Stratton,
Cambridge, Mass.,

Dear Dr. Stratton:

The only good picture that was made of the de Laszlo portrait was the one taken at my house, of which I sent you a copy. If it is photographed in Boston in a larger size for reproduction I will be glad if you will let me know where I can get some copies.

Yours very truly,

A large, elegant handwritten signature in cursive script, reading "G. Eastman". The signature is written in dark ink and occupies the lower right portion of the page.

October 31, 1927

Mr. George Eastman
Rochester, N. Y.

Dear Mr. Eastman:

I have just finished reading the account of your trip to Africa. While I have never been able to do much traveling of that sort, it has always been one of my favorite subjects for reading. I know you must have enjoyed the trip greatly.

I am planning to be in the vicinity of Rochester sometime before the holidays, and will give myself the pleasure of calling upon you if you are to be at home at the time.

With kindest regards, I remain,

Yours sincerely,

President

1 Dec 4 8 5th

Dec. 5
~~Nov 29~~

EASTMAN KODAK COMPANY

ROCHESTER, N.Y.

November 2nd, 1927.

Dr. Samuel W. Stratton,
Cambridge, Mass.,

Dear Dr. Stratton:

I am leaving for North Carolina election night, expecting to be there until the 29th. Then I expect to be home until the 13th of December and to sail on the 14th for the trip to Sudan. I shall be delighted if your prospective visit to Rochester comes while I am home.

Thank you for the copy of your report which I read with as much understanding as I could muster.

With kindest regards, I am,

Sincerely yours,

W. E. Eastman

November 7, 1927

Mr. George Eastman
900 East Avenue
Rochester, N. Y.

Dear Mr. Eastman:

I beg to acknowledge the receipt of your letter of November 2d. In reply I would say that my trip to the west will not be in time to see you before you leave for North Carolina. However, I am looking forward to seeing you soon after your return.

With best wishes for a pleasant trip, I remain,

Yours sincerely,

President

November 23, 1927

Mr. George Eastman
900 East Avenue
Rochester, N. Y.

Dear Mr. Eastman:

If it is entirely convenient to you, I would be pleased to see you in Rochester next Sunday or Monday, December 4th or 5th. There are two or three questions of considerable importance that I should like to discuss with you before you leave for the Sudan. I have an engagement in New York on Tuesday, December 6th, which will necessitate my leaving Rochester on Monday afternoon or evening.

Hoping that you had a pleasant southern trip, I am, with kindest regards,

Yours sincerely,

President

CLASS OF SERVICE DESIRED	
TELEGRAM	
DAY LETTER	
NIGHT MESSAGE	
NIGHT LETTER	

Patrons should mark an X opposite the class of service desired; OTHERWISE THE MESSAGE WILL BE TRANSMITTED AS A FULL-RATE TELEGRAM

WESTERN UNION TELEGRAM



NEWCOMB CARLTON, PRESIDENT

GEORGE W. E. ATKINS, FIRST VICE-PRESIDENT

NO.	CASH OR CHG
CHECK	
TIME FILED	

Send the following message, subject to the terms on back hereof, which are hereby agreed to

OK

Night Letter

Rochester, N. Y.

November 30, 1927

Dr. S. W. Stratton
M. I. T., Cambridge, Mass.

Would prefer see you Sunday if you can arrange it
as all my week days are especially crowded until I go away.
Shall be glad to have you at my house if you come Sunday.
Please wire.

George Eastman

ALL MESSAGES TAKEN BY THIS COMPANY ARE SUBJECT TO THE FOLLOWING TERMS:

To guard against mistakes or delays, the sender of a message should order it repeated, that is, telegraphed back to the originating office for comparison. For this, one-half the unrepeated message rate is charged in addition. Unless otherwise indicated on its face, this is an unrepeated message and paid for as such, in consideration whereof it is agreed between the sender of the message and this company as follows:

1. The company shall not be liable for mistakes or delays in the transmission or delivery, or for non-delivery, of any message received for transmission at the unrepeated-message rate beyond the sum of five hundred dollars; nor for mistakes or delays in the transmission or delivery, or for non-delivery, of any message received for transmission at the repeated-message rate beyond the sum of five thousand dollars, *unless specially valued*; nor in any case for delays arising from unavoidable interruption in the working of its lines; nor for errors in cipher or obscure messages.

2. In any event the company shall not be liable for damages for mistakes or delays in the transmission or delivery, or for the non-delivery, of any message, whether caused by the negligence of its servants or otherwise, beyond the sum of five thousand dollars, at which amount each message is deemed to be valued, unless a greater value is stated in writing by the sender thereof at the time the message is tendered for transmission, and unless the repeated-message rate is paid or agreed to be paid, and an additional charge equal to one-tenth of one per cent of the amount by which such valuation shall exceed five thousand dollars.

3. The company is hereby made the agent of the sender, without liability, to forward this message over the lines of any other company when necessary to reach its destination.

4. Messages will be delivered free within one-half mile of the company's office in towns of 5,000 population or less, and within one mile of such office in other cities or towns. Beyond these limits the company does not undertake to make delivery, but will, without liability, at the sender's request, as his agent and at his expense, endeavor to contract for him for such delivery at a reasonable price.

5. No responsibility attaches to this company concerning messages until the same are accepted at one of its transmitting offices; and if a message is sent to such office by one of the company's messengers, he acts for that purpose as the agent of the sender.

6. The company will not be liable for damages or statutory penalties in any case where the claim is not presented in writing within sixty days after the message is filed with the company for transmission.

7. It is agreed that in any action by the company to recover the tolls for any message or messages the prompt and correct transmission and delivery thereof shall be presumed, subject to rebuttal by competent evidence.

8. Special terms governing the transmission of messages under the classes of messages enumerated below shall apply to messages in each of such respective classes in addition to all the foregoing terms.

9. No employee of the company is authorized to vary the foregoing.

THE WESTERN UNION TELEGRAPH COMPANY
INCORPORATED
NEWCOMB CARLTON, PRESIDENT

CLASSES OF SERVICE

TELEGRAMS

A full-rate expedited service.

NIGHT MESSAGES

Accepted up to 2:00 A.M. at reduced rates to be sent during the night and delivered not earlier than the morning of the ensuing business day.

Night Messages may at the option of the Telegraph Company be mailed at destination to the addressees, and the Company shall be deemed to have discharged its obligation in such cases with respect to delivery by mailing such Night Messages at destination, postage prepaid.

DAY LETTERS

A deferred day service at rates lower than the standard telegram rates as follows: One and one-half times the standard Night Letter rate for the transmission of 50 words or less and one-fifth of the initial rates for each additional 10 words or less.

SPECIAL TERMS APPLYING TO DAY LETTERS:

In further consideration of the reduced rate for this special Day Letter service, the following special terms in addition to those enumerated above are hereby agreed to:

A. Day Letters may be forwarded by the Telegraph Company as a deferred service and the transmission and delivery of such Day Letters is, in all respects, subordinate to the priority of transmission and delivery of regular telegrams.

B. Day Letters shall be written in plain English. Code language is not permissible.

C. This Day Letter is received subject to the express understand-

ing and agreement that the Company does not undertake that a Day Letter shall be delivered on the day of its date absolutely, and at all events; but that the Company's obligation in this respect is subject to the condition that there shall remain sufficient time for the transmission and delivery of such Day Letter on the day of its date during regular office hours, subject to the priority of the transmission of regular telegrams under the conditions named above.

No employee of the Company is authorized to vary the foregoing.

NIGHT LETTERS

Accepted up to 2:00 A.M. for delivery on the morning of the ensuing business day, at rates still lower than standard night message rates, as follows: The standard telegram rate for 10 words shall be charged for the transmission of 50 words or less, and one-fifth of such standard telegram rate for 10 words shall be charged for each additional 10 words or less.

SPECIAL TERMS APPLYING TO NIGHT LETTERS:

In further consideration of the reduced rates for this special Night Letter service, the following special terms in addition to those enumerated above are hereby agreed to:

A. Night Letters may at the option of the Telegraph Company be mailed at destination to the addressees, and the Company shall be deemed to have discharged its obligation in such cases with respect to delivery by mailing such Night Letters at destination, postage prepaid.

B. Night Letters shall be written in plain English. Code language is not permissible.

No employee of the Company is authorized to vary the foregoing.

U43

EASTMAN KODAK COMPANY

ROCHESTER, N.Y.

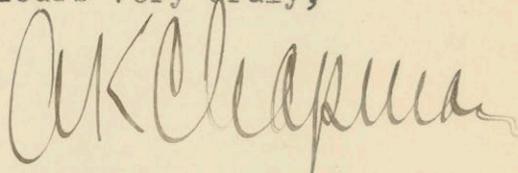
December 6, 1927.

Dr. S. W. Stratton,
Massachusetts Institute of Technology,
Cambridge, Massachusetts.

Dear Doctor Stratton:

I am sorry that I did not have a chance to give you the circulars on the Model "B" Kodoscope yesterday before you left. I am enclosing them with this letter and hope they will serve your purpose.

Yours very truly,



Assistant to the General Manager

AKC.JC

December 13, 1927

Mr. A. K. Chapman
Assistant to the General Manager
Eastman Kodak Company
Rochester, N. Y.

Dear Mr. Chapman:

Please accept my thanks for the circulars enclosed with your letter of December 8th, which I found awaiting me on my return to Cambridge.

Yours sincerely,

President

OFFICE OF
GEORGE EASTMAN
ROCHESTER, N. Y.

443

July 18, 1928.

Dr. Samuel W. Stratton,
Massachusetts Institute of Technology,
Cambridge, Massachusetts.

My dear Dr. Stratton:

I should esteem it a great pleasure if you could come as my guest and spend Monday, July 30th, with me.

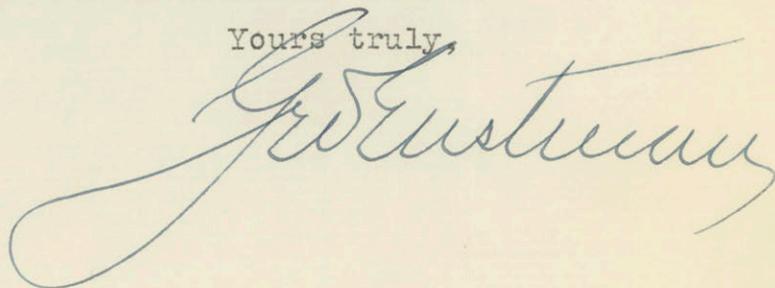
At that time I wish to demonstrate and make an announcement at my home of what I think is one of the most important events, along with motion pictures, in the history of photography.

My friend Thomas A. Edison, the originator of motion pictures, has accepted my invitation for the same date, and it is most fitting that he should be here.

I am asking you and a very small number of leading scientists to be with me for the occasion.

I am going to send my personal invitation to you by Colonel Solbert, whom you may know, and who can tell you something about the event.

Yours truly,



Dr. Stratton

file copy

C O P Y

443

Office of
GEORGE EASTMAN
Rochester, N.Y.

July 18, 1928

Dr. Samuel W. Stratton,
Massachusetts Institute of Technology,
Cambridge, Massachusetts

My dear Dr. Stratton:

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At that time I wish to demonstrate and make an announcement at my home of what I think is one of the most important events, along with motion pictures, in the history of photography.

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I am asking you and a very small number of leading scientists to be with me for the occasion.

I am going to send my personal invitation to you by Colonel Solbert, whom you may know, and who can tell you something about the event.

Yours truly,

Geo. Eastman (Signed)

original to Dr. Stratton

file copy

July 20, 1928

Mr. George Eastman
343 State Street
Rochester, New York

My dear Mr. Eastman:-

In the absence of Dr. Stratton on an extended European tour I am acknowledging for him your invitation for July 30th.

Dr. Stratton does not expect to return to the Institute before the middle of September, and I am sure will much regret his inability to be one of the group you are inviting for the important and most interesting event of which you write. Your letter will be forwarded to Dr. Stratton.

Very sincerely yours,

For the President

FLL/K

Copy to
Dr. Stratton

RECEIVED

2443

July 20, 1928

Mr. George Eastman
343 State Street
Rochester, New York

My dear Mr. Eastman:-

In the absence of Dr. Stratton on an extended European tour I am acknowledging for him your invitation for July 30th.

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Very sincerely yours,

For the President

FLL/K

✓ Copy to
Dr. Stratton

443

EASTMAN KODAK COMPANY

ROCHESTER, N. Y.

February 7th, 1929.

Dr. Samuel W. Stratton, President,
Massachusetts Institute of Technology,
Boston, Mass.,

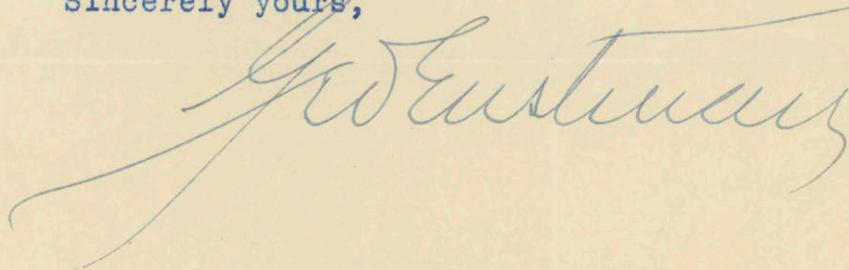
Dear Dr. Stratton:

Allow me to introduce Mr. Carl W. Ackerman, who is looking up some matters in connection with the early history of this Company. He thinks that some of the data he wants is in the possession of the Institute, so I am giving him this letter.

If you will kindly refer him to the proper sources from which to get this information I will be greatly obliged.

Hoping that I am not troubling you too much and with kind regards, I am,

Sincerely yours,

A handwritten signature in cursive script, appearing to read "G. Eastman", written in dark ink. The signature is fluid and extends across the width of the page.

July 8, 1929

Mr. George Eastman
343 State Street
Rochester, N. Y.

Dear Mr. Eastman:

I beg to acknowledge the receipt of your letter of July 1st enclosing proof of a draft of the report of the National Committee on Calendar Simplification, which I shall read with great interest.

I am pleased to learn that you are a member of Mr. Edison's Committee on the selection of the individual to receive his scholarship. Mr. Edison has asked me to be Chairman, but has not indicated any particular method or examination by which the selection is to be made. He probably has in mind something more than the usual college entrance examination. No doubt each of the candidates selected by the State has successfully passed such entrance examinations, or could do so. Have you any suggestions as to qualifications we should attempt to ascertain either by written examination or personal contact?

I understand it is Mr. Edison's intention to assemble the candidates at his place in New Jersey. I will confer with him as soon as possible and ascertain what his wishes are in

[7/8/29]

Mr. Eastman - 2

this respect.

Are you spending the summer in Rochester, or do you plan to go on some expedition?

With kindest regards, I remain,

Yours sincerely,

President

September 23, 1929

Mr. George Eastman
343 State Street
Rochester, N. Y.

Dear Mr. Eastman:

I beg to acknowledge the receipt of your letter of September 16th with reference to the Report of the Calendar Committee. In reply I would say that I am pleased to learn that the Report has been transmitted to the League of Nations by the Secretary of State.

It is always difficult to interest the public in changes in the established customs of the people. Hence you are to be congratulated in bringing about a very wide-spread and growing interest in the calendar question.

I returned yesterday after a four-weeks trip abroad. While in London I saw an announcement of your assistance in the establishment of a dental clinic in Rome. There are perhaps few questions as important to the health of the rising generation as that covered by the dental clinics. They not only reach a great many people who would not otherwise be cared for, but their

[9/23/29]

Mr. Eastman - 2

establishment is creating a world-wide interest in
in one of the most vital factors in the health of the
people.

I am very sorry to hear that Mr. Edison has been
ill. I sincerely hope that it is not serious. You will
be interested to know that in addition to the winner of
the Edison Scholarship, two of the four who received the
tuition scholarships only, are to be with us at the In-
stitute this year.

If you contemplate coming to Boston at any time,
please let me know, as I would be delighted to have you
stay with me while here.

With kindest regards, I remain,

Yours sincerely,

President

Referred to:

443 5/16/30

For his information

American Institute of Chemists

For comment
FREDERICK E. BREITHUT
PRESIDENT

OFFICE OF THE SECRETARY

CLARENCE K. SIMON
TREASURER

For reply direct

WILLIAM M. GROSVENOR
VICE-PRESIDENT

2110 WOOLWORTH BUILDING

HOWARD S. NEIMAN
SECRETARY

For preparation of reply for

233 BROADWAY

President's signature

NEW YORK, N. Y.

Further reference to

April 28, 1930

President

Dr. Samuel W. Stratton, President
Massachusetts Institute of Technology
Cambridge, Massachusetts

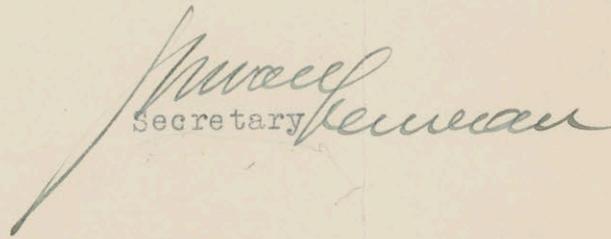
My dear Dr. Stratton:

I am pleased to enclose, herewith,
an invitation to the Award of the Medal of the
American Institute of Chemists to Mr. George Eastman,
for noteworthy and outstanding service to the science
of chemistry and the profession of chemist in America,
on Saturday, May 10, 1930, at the Bellevue Stratford
Hotel, at Philadelphia, Pa.

If it is impossible for you to be
present upon that occasion, may I take the liberty
of suggesting that you forward me a letter of appre-
ciation of Mr. Eastman's many sided activities in
order that it may be read upon that occasion.

Trusting, however, that you will find it
convenient to be present at the presentation, I am,

Yours very truly,


Secretary

HSN-VFK
Enclosure

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9

Handwritten notes and signatures at the bottom of the page, including a signature that appears to be "Geo Eastman".

May 1, 1930

Mr. Howard S. Neiman
American Institute of Chemists
2110 Woolworth Building
233 Broadway, New York City

Dear Mr. Neiman:

I am in receipt of your kind invitation to attend the annual award of the Medal of the American Institute of Chemists to Mr. Eastman on Saturday, May 10th, and I have great pleasure in accepting.

Yours sincerely,

May 6, 1930.

Mr. George Eastman,
Rochester,
New York.

Dear Mr. Eastman:

This letter is being sent to you in my capacity as General Chairman of the June 6th and June 7th All-Technology Reunion, and President Elect of the Alumni Association of the Massachusetts Institute of Technology.

We should like very much indeed to have you as one of our guests of honor at this Reunion. You will remember that Dr. Carl T. Compton is to be inaugurated as President of the Massachusetts Institute of Technology, on the first day of our Reunion, Friday June 6th at 3:00 P. M. Of course he, as well as all of us, will greatly appreciate the honor of your presence at these inauguration exercises.

On Saturday evening June 7th, the closing Banquet of the Reunion will be held at the Hotel Statler in Boston. We should like to have you sit at the head table of that Banquet with Dr. Stratton, Dr. Compton, Secretary of the Navy Adams, and our other distinguished guests.

Assuring you that every technology man present at the Reunion will hope for your presence also, if possible, I am

Sincerely yours,

TCD-HE.

General Reunion Chairman.

May 9, 1930

Mr. H. S. Neiman
American Institute of Chemists
Bellevue Stratford Hotel
Philadelphia, Pennsylvania

Dear Mr. Neiman:

I regret exceedingly that circumstances have arisen which make it impossible for me to attend the meeting at which the Medal of the American Institute of Chemists will be awarded to Mr. George Eastman.

I congratulate the American Institute of Chemists in being able to award their medal to such an outstanding citizen.

Yours sincerely,

President

May 9, 1930

Mr. H. S. Newman
American Institute of Chemists
Bellevue Stratford Hotel
Philadelphia, Pennsylvania

Dear Mr. Newman:

I regret exceedingly that circumstances have arisen which make it impossible for me to attend the meeting at which the Medal of the American Institute of Chemists will be awarded to Mr. George Eastman.

I congratulate the American Institute of Chemists in being able to award their medal to such an outstanding citizen.

Yours sincerely,

President

May 9, 1930

Mr. George Eastman
900 East Avenue
Rochester, N. Y.

Dear Mr. Eastman:

You have doubtless received an invitation from the Chairman of the General Reunion Committee to be present at the All-Technology Alumni Reunion and the Inauguration of Dr. Compton on June 6th and 7th.

It would give me very great pleasure to have you attend these ceremonies, and I should welcome the opportunity of having you as my guest during the time that you are in Boston. I hope very much that you will give this invitation favorable consideration.

With kindest regards, I remain,

Yours sincerely,

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Full

May 9, 1930

Mr. George Eastman
Care American Institute
of Chemists
Bellevue Stratford Hotel
Philadelphia, Penna.

Dear Mr. Eastman:

I fully intended to be present tomorrow evening on the occasion of the Annual Award of the American Institute of Chemists' Medal, but circumstances have arisen which make my presence here imperative. It is a real deprivation for me to be unable to join you on this important occasion.

I congratulate you on receiving this honor, and I also congratulate the American Institute of Chemists in thus showing its appreciation of your many and great contributions to Science.

With kindest regards, I remain,

Yours sincerely,

President

5/10/30

The American Institute of Chemists

requests the honor of your presence

at the Annual Award of the

American Institute of Chemists' Medal

to

George Eastman

for service to the science of chemistry

and the profession of chemist

on Saturday evening, the tenth of May

nineteen hundred and thirty, at eight o'clock

Bellevue - Stratford Hotel

Philadelphia, Pa.

OFFICE OF
GEORGE EASTMAN
ROCHESTER, N. Y.

443

May 13th, 1930.

Dr. Samuel W. Stratton,
Cambridge, Mass.,

Dear Dr. Stratton:

Thank you very much for your invitation to come and stay with you during the inauguration of Dr. Compton. I am sorry to say that I am taking a trip to the Pacific Coast at that time and shall be on a yacht off the coast, somewhere in the vicinity of Prince Rupert. I am taking this trip in the hope of improving my health which has been more or less poor for about five months.

It would give me great pleasure to see you again and also to meet Dr. Compton.

With kindest regards, I am,

Very sincerely yours,

A handwritten signature in cursive script, reading "G. Eastman". The signature is written in dark ink and is positioned below the typed closing of the letter.

343

File

EASTMAN KODAK COMPANY
ROCHESTER, N.Y.

July 28th, 1930.

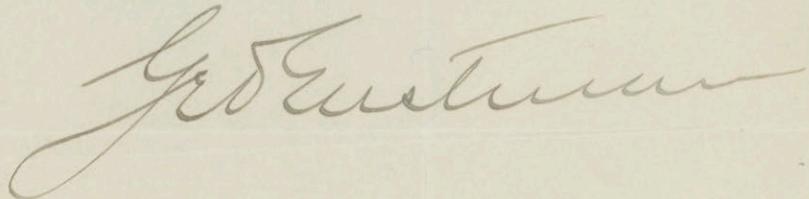
Dr. Samuel W. Stratton,
Cambridge, Mass.,

Dear Dr. Stratton:

On my return home from a long absence on the Pacific Coast I find your letter of May 9th, forwarded by the American Institute of Chemists, congratulating me on the award of their medal.

With much appreciation and many thanks, I am,

Sincerely yours,

A handwritten signature in cursive script, appearing to read "G. Eastman", written in dark ink.

443

August 1, 1930.

George Eastman, Esq.,
Eastman Kodak Co.,
Rochester, N. Y.

Dear Sir:

I am sure Dr. Stratton will greatly appreciate your letter of July 28th which I am forwarding to his European address as he is abroad for the summer.

Very truly yours,

S. C. Prescott
For the President.

Referred to:

Feb 9.

THOS. J. WATSON

270 BROADWAY
NEW YORK

For his information

For comment

For reply direct

For preparation of reply for

President's signature

Further reference to

December 2nd, 1930.

My dear Dr. Stratton:

Mr. George Eastman is to be the Guest of Honor at our Genesee Society Dinner to be held at the Commodore Hotel, New York, on February 9th, and as President of the Society I wish to extend to you the invitation to be one of the principal speakers on this occasion.

Dr. Rush Rhees of the University of Rochester is also to be a speaker, and I trust we will have the honor and pleasure of having you with us.

With my kindest regards,

I remain,

Sincerely yours,

Dr. Samuel W. Stratton, President,
Massachusetts Institute of Technology,
Cambridge, Mass.

Seen 22d -
Linn. p.s. w.s

OK

Jan 21 A.S.M.S. ^{M.} Medne
Jan 3 Horgan: Linn

P. Willard Rich —