

January 28, 1941

Mr. A.H. Carlson
R.S. Wyler and Co.
1440 Dierks Building
Kansas City, Missouri

Dear Mr. Carlson:

Mr. Falkenstien dropped in to my office for an informal friendly chat yesterday afternoon and in the course of things discussed, we came upon the matter of itemized expense accounts together with receipts of hotel, restaurant owners and common carriers to be included with the expense accounts for team travel.

I brought up the fact that when the books were set up by Mr. Wyler and Mr. Flora that I discussed with Mr. Wyler this very thing, and I definitely recall that Mr. Wyler stated in a letter and he also told me personally, that it was his opinion that for team trips, where travel is from place to place, that he did not recommend this procedure.

Mr. Falkenstien then brought a copy of the letter that your firm had written the University of Kansas, Physical Education Corporation, after the past year's audit, stating there was a lack of uniformity in the procedure of some coaches; that some of them had procured receipts and some had not; that you were recommending a uniform procedure.

Now, the only reason I am writing you is to see if you will not contact Mr. Wyler and see if I am not right in my contention that Mr. Wyler recommended that this not be done when the books were first set up. In the early years, during the time that I was Director of Athletics, I did not insist that the coaches bring in receipted bills for restaurant meals, tips, porter service, etc. Wherever it was possible we made all arrangements with railroad, pullman, etc. to have them charged and we wrote a vouchered check. Our meals were paid for and we did not get receipted bills for them.

I had never done this, but as I told Mr. Falkenstien, I am perfectly willing to do so. I had not discovered that I was doing this in any way but the approved way as I had conceived it from Mr. Wyler's set-up.

No one has asked me to write this letter and I am writing it merely to satisfy my own judgment and conscience. It is not difficult for me to get receipts for a good many of the bills that we incur.

I remember my discussing the matter of receipts with Chancellor Lindley when Mr. Wyler first set up our books, and Chancellor Lindley concurred in the opinion that if Mr. Wyler approved it this way it was entirely satisfactory. I believe if you could ask your secretary to look back in the files of Mr. Wyler's correspondence to us, at about the time you set up the books, that there is a letter from him to us to this effect. *he*