

October 12, 1944.

Mr. F. W. Lang,
214 Grant Building,
Atlanta 3, Ga.

Dear Mr. Lang:

Thanks for your check and letter of October 3rd.
I am sure the other checks will come along in due
time.

You have not replied to my previous letter and
when you do I will be in a position to give you further
information.

Very sincerely yours,

FCA:AH

Director of Physical Education,
Varsity Basketball Coach.

FREDERICK W. LANG
TAX & ESTATE COUNSELLOR
214 GRANT BUILDING
ATLANTA 3, GEORGIA

October 3, 1944

Dr. Forrest C. Allen
University of Kansas
Lawrence, Kansas

Dear Dr. Allen:

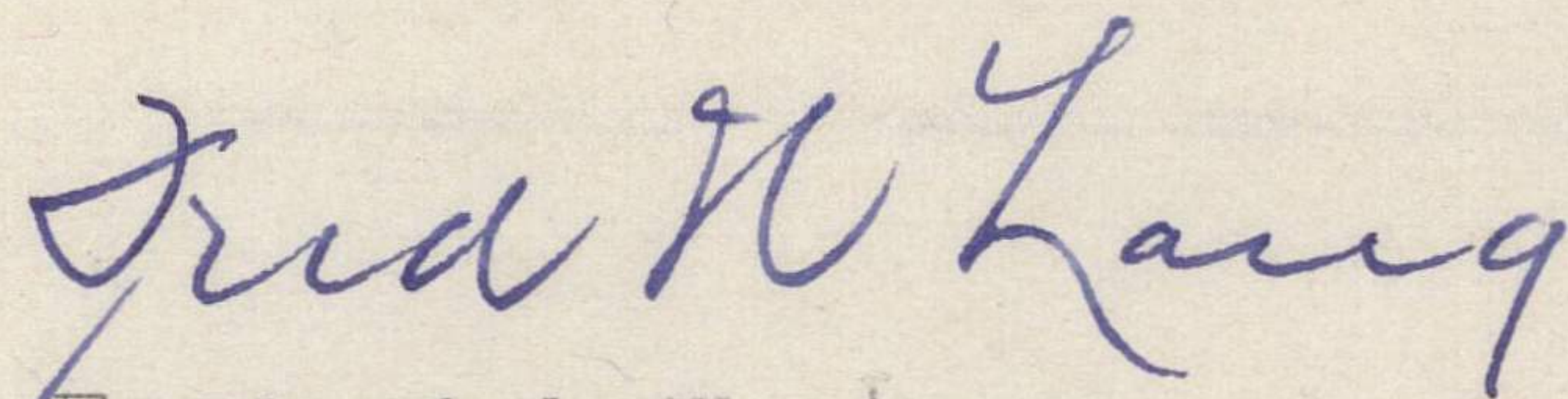
Enclosed herewith you will find my check for seven dollars re Wyandotte High School of Kansas City, Kansas.

Two more schools I have yet to hear from. One of them I have just sent another bill as the N. was shipped in August. Some of them are slow but never the less sure.

You have probably received my letter by this time that was written Sunday last. I wrote to the J. E. Porter Co. of Ottawa, Ill. some time ago as I had a good lead for them for gym. equipment for the Army but their V-P. was and is still away on a trip. However I still think that it would come better if you could call it to the attention of the few big companies.

Kindest regards.

Sincerely yours,


Frederick W. Lang

September 27, 1944.

Mr. F. W. Lang,
214 Grant Bldg.,
Atlanta, Georgia.

Dear Mr. Lang:

I acknowledge receipt of your letter together with your brochure on "Death and Taxes".

I was interested in reading the letter that you desire me to write to Medart, Wilson, Goldsmith, Rawlings, and others. You mention in your trial letter that "the inventor offered me the right to make and sell it some time ago but that is not exactly in my line", and so forth. You will remember, Mr. Lang, I once wrote you and asked you regarding the possibility of what you thought about our going together, but you did not give me a definite answer.

Before I would write any letters to these people I would like to discuss with you some sort of proposition that I might take the thing over for you. I would still do it in another name, but I believe that I could do a good job, and it would be of mutual benefit.

If agreeable to you I would like to withhold this letter until I could have a conference with you. If you come to St. Louis as you plan, or are making a trip in this direction in the near future, would it not be a good thing for us to talk over this situation?

Very sincerely yours,

Director of Physical Education,
Varsity Basketball Coach.

FCA:AH

Suggestives
Fred Mudgett Co St Louis

Wilson Sporting Goods
Chicago

Goldsmith
Cincinnati

Ranting
St Louis

87 Reginald

Booklets:
Death & Taxes
are being sent
in another
envelope

JULY

Was nice to
talk to you
tonight I hope
to see you
soon JULY

11/11/10

Some four years ago while I was in Atlanta attending teaching at a coaching clinic, I was invited to test out the merits of a foot exercising device, which was invented by an old Yale athlete, for his own use. He told me he had a weak arch from an old athletic injury and it fixed it up so he patented it and sold it by mail from his stock farm in Forsyth, Ga. His list of noted users read like "Who is Who".

After testing it out during a basketball season I was surprised at the fine results that it accomplished. I then started bragging about it to others and have received many compliments from doing so.

Recently I wanted a couple of his devices for my friends and learned that the Inventor only has a few more left and that he has tired of his farm and has reengaged in his law practice and he does not expect to make any more machines.

This situation does not seem to be right for it is too good a thing to allow to die out, particularly when thousands of returned wounded service men will have use for it. The Inventor offered me the rights to make and sell it some time ago but that is not exactly in my line, so therefore I am suggesting it to you who are equipped to do this particular job, so that those like myself who have use for it can readily obtain them.

If you are interested this mans name is Fred Lang, 214 Grant Building, Atlanta, Ga. I would suggest that you write him direct and you may mention my name if you so desire.

Sincerely yours,

Lang Foot & Arch Normalizer Co.
Forsyth, Georgia

A few noted users:

- U. S. Army Physical Reconditioning Training Dept.
Lawson General Hospital, Atlanta, Ga.
- U. S. Army Officers Physical Reconditioning
Training School, Lexington, Va.
- U. S. Military Academy, Athletic Training Department
- U. S. Naval Academy,
University of Alabama
Detroit
Georgia
Kansas
Mississippi
Oklahoma
Pennsylvania
Texas
Toledo

- Baker University
- Harvard
- Louisiana State
- Mercer
- Ohio State
- Georgia Tech.
- Rensselaer Poly. Inst.
- San Jose Junior College
- State College of Washington Normalizer Co.
- St. Benedicts College
- Edinburg High School
- Nott Terrace High School
- Board of Education, Mt. Pleasant, Iowa
- Overbrook Rural High School, Kansas Training Dept.
- Bill Frey, Secty, College Trainers Association
- Miami Base Ball Training School
- Washington Redskins Pro. Football Club
- Bill Brown's Physical Training Farm, New York Department
- The Health Roof, Grand Central Palace, New York
- Raymond Van Cleef, Medical Gymnastics, New York
- Caroline Brown, Detroit " " " "
- Dorothy Nye, Georgia " " " "
- American Telephone Co. Medical Department, New York
- Pennsylvania Railroad Co. " Examiner " "

- Oklahoma
- Pennsylvania
- Texas
- Toledo

- Baker University
- Harvard
- Louisiana State
- Mercer
- Ohio State
- Georgia Tech.
- Rensselaer Poly. Inst.
- San Jose Junior College
- State College of Washington Normalizer Co.
- St. Benedicts College
- Edinburg High School
- Nott Terrace High School

FREDERICK W. LANG
TAX & ESTATE COUNSELLOR
214 GRANT BUILDING
ATLANTA 3, GEORGIA

Sept. 20, 1944

Dr. Forrest C. Allen
University of Kansas
Lawrence, Kansas

Dear Dr. Allen:

I just received a telegram from Paul Starbuck, Football Coach of the Wyandotte High School located at Kansas City, Mo. (This address is an assumption on my part as the telegram was sent from Kansas City, Mo. He wanted a machine shipped immediately. I got one off via P.P. right away after receipt of his wire.

Previously on Aug. 28th. 44. one was sent by me to Fred O. Ekstrand, Dir. of Athletics of Mt. Pleasant Public Schools at Mount Pleasant, Iowa. I have their receipt as having received same.

Bills for both of the above have been mailed. The commission is \$7. each .

I would be delighted to mail you five of my booklets "Death & Taxes" but I want to line it up first so that it would do us both some good if results were obtained. This stuff is worth some money when these cases click. I just recently put one over and it was worth eighteen hundred to me.

We have a new Agent in Kansas City just appointed and I will have to find out his name and I will write him a letter of introduction to you and then you might be able to introduce him to the friends you had in mind that might be interested in the subject matter of my booklet. For him they would have to be in the State of Kansas. If not in Kansas I would write our proper State Agent. I myself could handle a cases in any State but it is quite a gamble until I knew the prospect was interested. Sometimes I go away and close the case.

Kindest regards

Sincerely yours,

F. W. Lang

September 19, 1944.

Mr. F. W. Lang,
214 Grant Building,
Atlanta, Georgia.

Dear Mr. Lang:

I am enclosing a carbon copy of a letter that I have written to Mr. Roy E. Bonar, Superintendent of Schools at Alta Vista, Iowa. Mr. Bonar visited our coaching school at Boone.

I have not heard from you since I wrote you some two weeks ago.

Coach Starbuck of Wyandotte High School of Kansas City, Kansas, called me and sent a boy down with some bad arches. I recommended that he wire you for an arch normalizer.

I trust that I may hear from you in the near future.

Very cordially yours,

Director of Physical Education,
Varsity Basketball Coach.

FCA:AH
Enc.

August 28, 1944.

Mr. F. W. Lang,
214 Grant Building,
Atlanta 3, Ga.

Dear Mr. Lang:

I am enclosing a check for \$10.50 for the arch normalizer which you so kindly mailed me. Is this amount correct?

I have just returned from the Iowa High School Athletic Association coaching school at Boone and from the Kansas High School Athletic Association coaching school at Topeka, Kansas. I demonstrated the foot arch normalizer at both places, and rather than to take orders personally for these things, I gave your address to the boys after the demonstration. I am very sure that you will get a number of orders from these boys and I will leave it to you as to my compensation.

Of course, these are out of the state of Kansas, but I believe that you would be kind enough to allow me the same unless you have already appointed an Iowa man. As these letters will come to you at Forsyth, Ga., you can tell that they were due to my recommendation because I did not give your Atlanta address.

Also, while at Topeka, I followed the same procedure. I was not sure whether you would be in a position to fill all of these orders and thought that I would let them write you direct and you can handle the matter as you see fit. Personally, I believe that you will get several orders, as I recommended the normalizer most highly and told them of the fine benefits that I had received from using it twice daily, morning and night. Won't you write me and tell me what proposition I am entitled to?

I have been very much impressed with your brochure on "Death and Taxes". I think it is a fine booklet and I greatly appreciate the same. Will you kindly send me four or five more of them, as I would like to give them to several of my friends.

Sincerely yours,

Director of Physical Education,
Varsity Basketball Coach.

FCA:AH
Enc.

Dr J. N. Haddock
Shawnee, Okla.

FREDERICK W. LANG
TAX & ESTATE COUNSELLOR
214 GRANT BUILDING
ATLANTA 3, GEORGIA

August 21, 1944

Dr. Forrest C. Allen
University of Kansas
Lawrence, Kansas

Dear Dr. Allen:

I am enclosing a little booklet that I wrote for an insurance Agency in this State. I thought that it might be of interest to you.

When you have time you might let me know the reaction to the machine at your recent coaching conference.

With kindest regards, I am,

Sincerely yours,

F. W. Lang

Frederick W. Lang
730 Piedmont Ave.
Atlanta, Ga.

Aug 28th

Dear Dr. Allen:

Just shipped a device via prepaid insured P.P.
to

Board of Education
Mount Pleasant High School
Mount Pleasant, Iowa

You will hear from me upon receipt from them

These get to me here in Atlanta about one week
later as they have to be forwarded to me in
Atlanta.

Regards in haste

F. W. Lang

FREDERICK W. LANG
TAX & ESTATE COUNSELLOR
214 GRANT BUILDING
ATLANTA 3, GEORGIA

August 8, 1944

Dr. Forrest C. Allen
University of Kansas
Lawrence. Kansas

Dear Dr. Allen:

Yours of the fifth just received as I was about to leave for South Georgia. I have a normalizer in my desk and I am sending it to you today via prepaid parcel post.

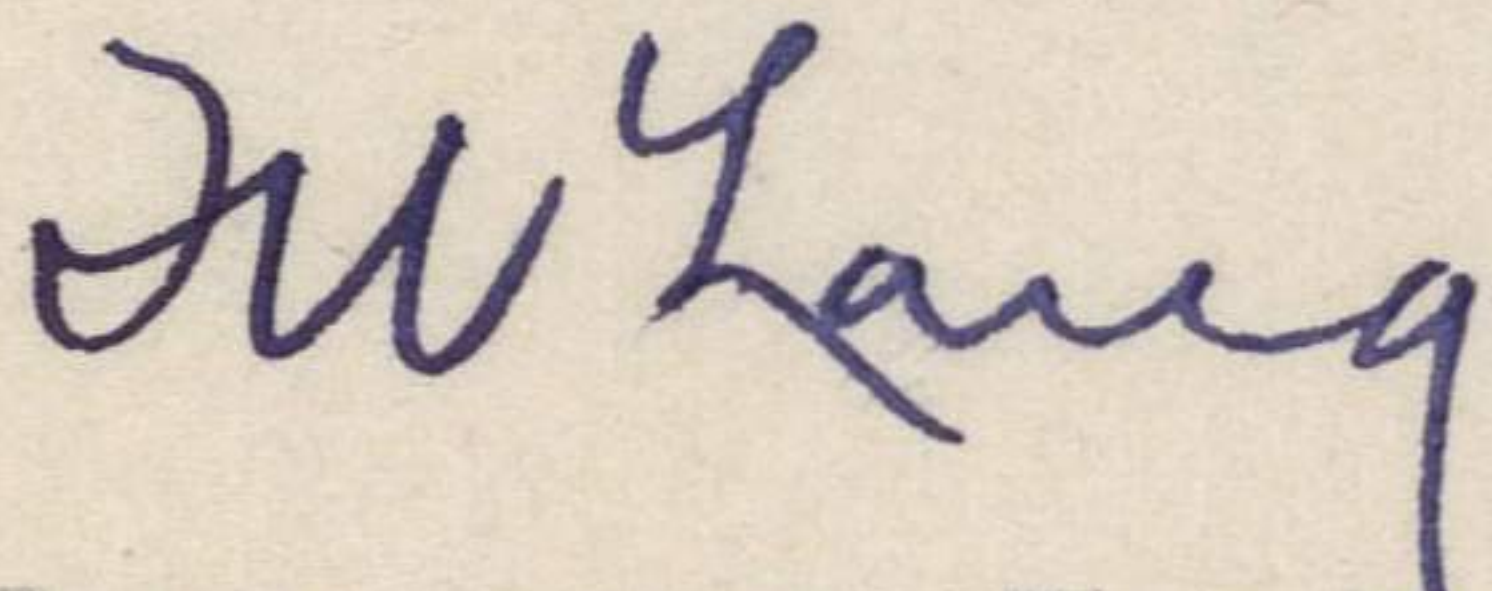
The new price is \$17.50 delivered. Your commission is seven dollars as I am holding the State open for you when the proper time arrives. Then the regular agents would receive five dollars and you would make two dollars from each of their sales.

I am going to mail you the little booklet which I wrote for the Georgia Agency of the Nat. Life. The booklet has not arrived from the printers as yet. My idea is if it stimulates their business here I will allow other life companies and Trust companies to use it free of charge if they give us a small commission on the extra sales made.

If you will use my address here in Atlanta either at my residence or office I will always receive it more quickly than if sent to Forsyth, Ga. I also have brought in a number of Normalizers and have them at my rooms here.

Kindest regards.

Sincerely yours,



Frederick W. Lang

August 5, 1944.

Mr. F. W. Lang,
214 Grant Building,
Atlanta 3, Georgia.

Dear Mr. Lang:

I am sending you under separate cover a brochure of the Iowa State High School Association Coaching School which will be held at Boone, Iowa, on August 15-19. Mr. Quinn, the executive secretary, says they will have the biggest school they have ever had.

I was up there three years ago with Bernie Bierman, Clark Shaughnessy in football, and Henry Iba in basketball. We had over 300 present and you will remember I demonstrated your foot arch normalizer up there. I am sending this letter to you air mail special delivery so that if you want to mail me an arch normalizer I will demonstrate it up there before my classes. I am teaching Treatment of Athletic Injuries and Basketball and I can highly recommend this for both.

Will you please let me know what your present price is for the normalizer so if I get any orders I can send them to you?

I would like to say here and now that I would be interested in handling the state distribution for the normalizer when you are in position to make them in quantities. What will be the arrangement as to commission, and so forth?

Very cordially yours,

Director of Physical Education,
Varsity Basketball Coach.

FCA:AH

July 17, 1944.

Mr. F. W. Lang,
214 Grant Building,
Atlanta 3, Ga.

Dear Mr. Lang:

Thank you for your letter of the 10th instant. I am glad to have your reaction regarding the price for the normalizer. You would know more about it than anyone else. You certainly are correct - that people spent hundreds of dollars on other devices when your machine does the trick for much less.

I have an idea now that perhaps could work out on the territorial arrangement.

Yes, you told me about Jimmy Cox. I think Jimmy is afraid to write a testimonial because being in Harvard University he is afraid of criticism that might come to him. The medical department is pretty strong there and I imagine they are very careful about any recommendations that any of their employees might make. I think this is the real reason. Life is like that.

I will be glad to hear from you when you are ready to branch out.

With all good wishes, I am

Sincerely yours,

Director of Physical Education,
Varsity Basketball Coach.

FCA:AH

FREDERICK W. LANG
TAX & ESTATE COUNSELLOR
214 GRANT BUILDING
ATLANTA 3, GEORGIA

July 10, 1944

Dr. Forrest C. Allen
University of Kansas
Lawrence, Kansas

Dear Dr. Allen:

Your letter just received.

From the results of a little test that I have just made I am convinced that I shall have to await the termination of this war to place into effect the plan that I have in mind for the Normalizer. However I am convinced that a price of \$17.50 or possibly \$15.00 is the correct price as we are in for a period of mild inflation.

One half as many machines sold at the above name prices will produce as much profit and with lots less effort. I have known many persons who were cured of foot aches thru the use of this machine at the cost of \$10. where they had spent hundreds before all in vain.

I want you to know that I appreciate your past cooperation and that as soon as the proper time ~~time~~-arrives I shall drop you a line and give you the first chance on the territory out your way.

With kindest regards, I am,

Sincerely yours,

F. W. Lang

P.S. I think that I told you that Jim Cox wrote a M.D. friend of mine, in response to his inquiry, that this fixed up the Captain of his Harvard Track Team, where the use of special arch supports failed. The arch supports were ordered by a most eminent Boston Orthopedic Surgeon. Cox would not write me a line.

JL

July 3, 1944.

Mr. Frederick W. Lang,
730 Piedmont Avenue,
Atlanta, Ga.

Dear Mr. Lang:

Your letter of the 29th ultimo was very interesting. Your offer to me is tempting, but I rather shudder at the price of \$17.50. Personally, I have a great many questions on the price of \$10.00, but I would think \$17.50 would scare most of the buyers out.

I am pleased indeed that you placed your normalizer with the U. S. Army Physical Conditioning Department of the Lawson General Hospital at Atlanta. I think it is a great device, but I am still turning over in my mind the price. But you should know more about it than I do.

I would like to ask the medium that would be most efficient. In other words, an individual in what capacity might handle this more efficiently for me? Would you kindly give me the results of your experience in dealing with other agencies in other states whereby you can get the most advantageous output.

Very sincerely yours,

Director of Physical Education,
Varsity Basketball Coach.

FCA:AH

Frederick W. Lang
730 Piedmont Ave.
Atlanta, Ga.

June 29, 44.

Dr. Forrest C. Allen, Physical Dir.
University of Kansas
Lawrence, Kansas

Dear Dr. Allen:

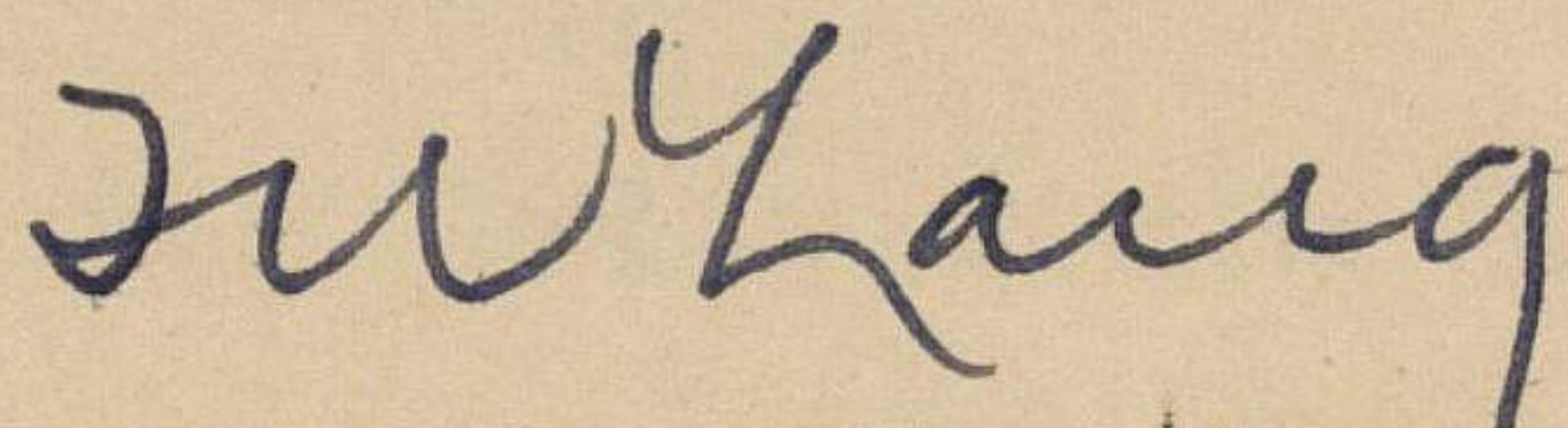
Due to conditions imposed by this War I have not tried to push my foot normalizer business. However I have been able to place it lately with the U.S. Army Physical Reconditioning Training Dept. of the Lawson General Hospital at Atlanta. The U.S. Surgeon Generals Office sent one to Lexington, Va. to the Officers School for Physical Reconditioning Training. The Chief Orthopedic Surgeon at the U.S. Veterans Base Hospital No 48 at Atlanta stated that he is placing an order for one thru his Procurement Officer.

Due to the fact that this is a specialty and not a quantity production article and to run this business properly requires considerable expense I have recently repriced this upwards to \$17.50 and am selling just as many. Now the salesmen get a \$5. commission and the State Agents another \$2.50.

When this war is over many salesmen will be available. Would you like to handle this possibly thru someone else for the State of Kansas?

Thanking you for your past cooperation, I am,

Sincerely yours,



Frederick W. Lang

**DEATH
AND
TAXES**

BE PREPARED

*A résumé of the
present Estate tax laws*



DEATH AND TAXES

by

Frederick W. Lang, LL.B. (Yale University). Member of the New York Bar, former Director, Public Utility Tax Unit of the State of Georgia, former Deputy Collector of the United States Internal Revenue Department, Representative from the State of Georgia to the 1942 National Tax Association Convention, Editor, Southern States Statistics Service, Estate Counsellor.

The purpose of this little booklet is to stress the ever increasing importance that taxation plays in the life and death of the average citizen. It is not intended to be used for exact tax computations, but is merely a summary of some of the salient points which are submitted to the reader, as evidence of the necessity for Estate planning.

Compliments of

HUGH C. DOBBINS, *General Agent*

NATIONAL LIFE INSURANCE COMPANY OF VERMONT

214 GRANT BUILDING

ATLANTA, GEORGIA

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DEATH AND TAXES

by

Frederick W. Long, LL.B. (Yale University), Member
of the New York Bar, former Director, Public Utility
Tax Unit of the State of Georgia, former Deputy Com-
missioner of the United States Internal Revenue Depart-
ment, Representative from the State of Georgia to the
1941 National Tax Association Convention, Editor,
Southern States Business Review, former Commissioner.

The purpose of this little book is to stress the
ever increasing importance that taxpaying plays in the
life and death of the average citizen. It is not intended
to be used for exact tax computations, but is merely a
summary of some of the salient points which are
applicable to the typical situation of the taxpayer
for each class.

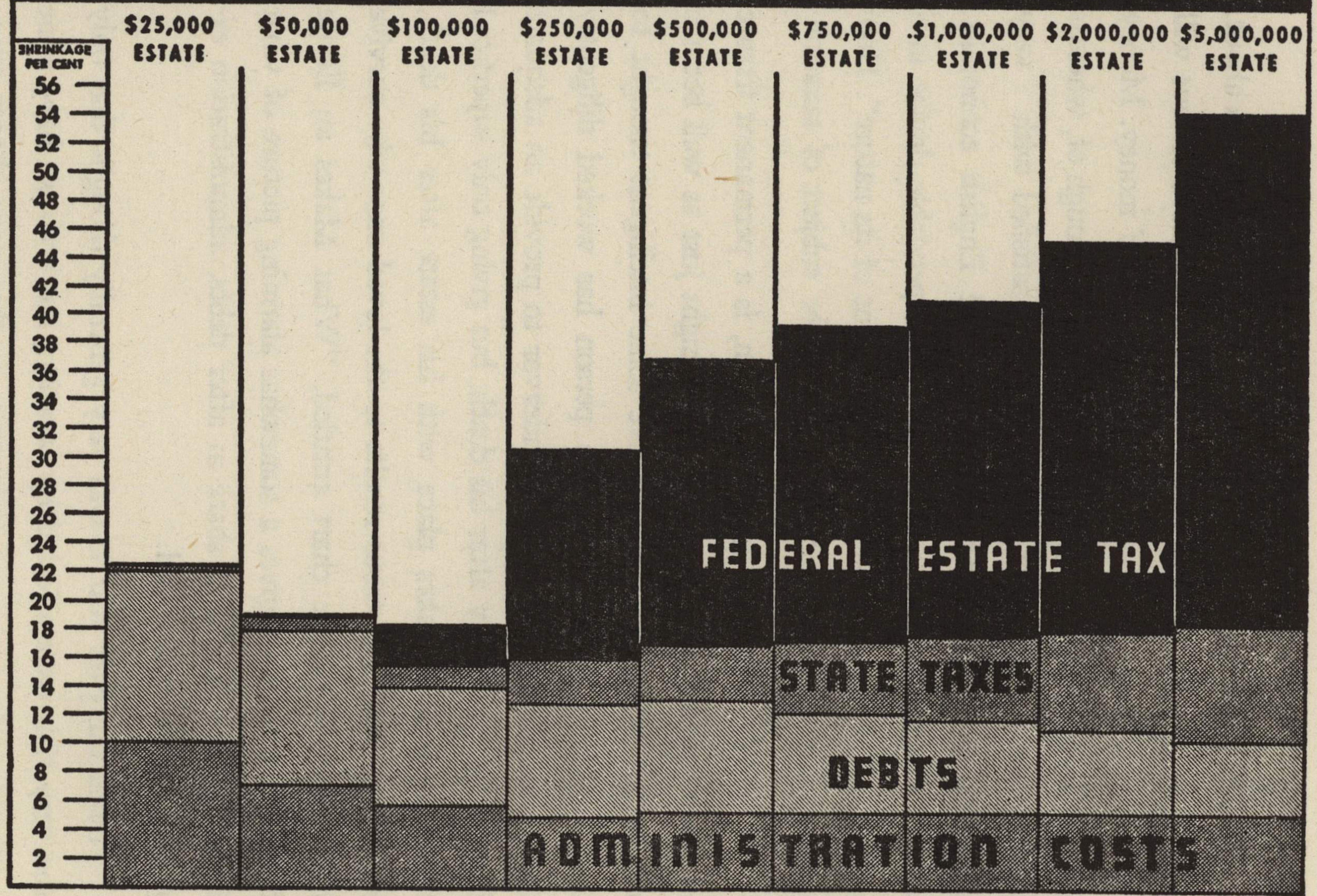
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New York, New York

Taxation like dentistry is a painful subject to even think about, but the longer the operation is postponed the more serious will be the consequences. Taxation is the opposite of money. Money is something the average person can never get enough of, whereas with taxation most of us would be better satisfied with a very small share. Norman Angell, the eminent English economist, says: "Money can never be a safe and dependable device in a society made up of people who are ignorant of its nature". How aptly this same thought could apply to the subject of taxation.

Whether or not we like it, taxation, is a permanent fixture in our economic way of life, and we might just as well become reconciled to it, and start to give some intelligent thought to this important subject. Many a person has worked diligently during his business lifetime to endeavor to provide an adequate income for his family after his death, but giving only superficial thought to what takes place with his estate after his death, sometimes with disastrous results to the loved ones who survive him. Please note the chart entitled, "What Makes an Estate Shrink". This chart gives a somewhat alarming picture of what is left for his family to share in after debts, administration expenses and taxes are paid.

Until the past year it was very generally thought that only the very rich were affected by taxation, but now we have some forty-five million income taxpayers, so that now almost every employable person has been added to the roll of taxpayer.

WHAT MAKES AN ESTATE SHRINK



The estimated cash required to pay the debts, administration costs and taxes in case of the average estate of the following sizes:

ESTATE IN \$	ESTIMATED CASH NEEDED
5,000.	1,200.
10,000.	2,000.
25,000.	6,100.
50,000.	9,500.
100,000.	16,500.
200,000.	45,000.
250,000.	75,000.
500,000.	190,000.
750,000.	300,000.
1,000,000.	420,000.
2,000,000.	920,000.
5,000,000.	2,800,000.

Judge Charles Klein, Orphans Court of Philadelphia, Pa. says:

"It is natural for men in this land of free enterprise to strive to accumulate estates with which they hope to achieve security for themselves and their families. They are often dismayed when they review their estate plannings, to find this security jeopardized by the toll of estate taxes, often unnecessarily enhanced by unsound planning."

The average liquid cash required in the case of the average \$100,000. Estate ^{before} after Fed. exemption

Funeral-Burial	\$ 1300
Last illness	1000
Current bills, notes, etc.	6000
Probate-Legal fees	5000
Federal Est. Tax	2440
State Inheritance Tax	0 in Ga.
Local Property Tax	500
State Income Tax	200
Fed. Inc. Tax assume Pd.	0
	\$16,440

This Estate would require \$16,440. to satisfy all the claims for debts, administration costs and taxes.

How many Estates include enough quick assets to permit speedy liquidation so as to prevent forced sales of Estate property, possibly under unsuitable market conditions, which might cause great sacrifice to the principal of the Estate?

To cite an actual case of Estate embarrassment due to the lack of liquid assets, is that of a well known resident of Georgia, who died about four years ago. There the Court was asked to decide whether or not the Executors had the power to borrow \$750,000, with which to pay the Estate Taxes. Many similar cases are a matter of record.

PRESENT FEDERAL ESTATE TAX RATES*

Net Est. after \$60,000. exemption	Tax				%
0	0	0	To	5,000	3%
5,000	150	5,000		10,000	7
10,000	500	10,000		20,000	11
20,000	1,600	20,000		30,000	14
30,000	3,000	30,000		40,000	18
40,000	4,800	40,000		50,000	22
50,000	7,000	50,000		60,000	25
60,000	9,500	60,000		100,000	28
100,000	20,700	100,000		250,000	30
250,000	65,700	250,000		500,000	32
500,000	145,700	500,000		750,000	35
750,000	233,200	750,000		1,000,000	37
1,000,000	325,700	1,000,000		1,250,000	39
1,250,000	423,200	1,250,000		1,500,000	42
1,500,000	528,200	1,500,000		2,000,000	45
2,000,000	753,200	2,000,000		2,500,000	49
2,500,000	998,200	2,500,000		3,000,000	53
3,000,000	1,263,200	3,000,000		3,500,000	56
3,500,000	1,543,200	3,500,000		4,000,000	59
4,000,000	1,838,200	4,000,000		5,000,000	63
5,000,000	2,468,200	5,000,000		6,000,000	67
6,000,000	3,138,200	6,000,000		7,000,000	70
7,000,000	3,838,200	7,000,000		8,000,000	73
8,000,000	4,568,200	8,000,000		10,000,000	76
10,000,000	6,088,200	all over		10,000,000	77

PRESENT FEDERAL GIFT TAX RATES

Effective Jan. 1, 1942 and for subsequent years the annual exemption has been reduced to the first \$3,000 of gifts to any one person. The general exemption has been reduced to \$30,000. After all deductions and exemptions the tax rates run from 2¼% to 57¾%.

* Used in computing Tentative Federal Estate Tax.

The United States National Bank of Portland, Oregon, states that—

“In administering hundreds of estates, we have found too much of almost everything—

“Too much due to banks and brokers.

“Too much unimproved real estate.

“Too many insecure bonds.

“Too many speculative stocks.

“Too many heirs for the amount available for them.

“But never too much life insurance”.

The United States Supreme Court, in 1911, said, in an opinion rendered by Mr. Justice Holmes:

“Life Insurance has become in our days, one of the best recognized forms of investment and self compelled savings.”

Most well-planned estates include an adequate amount of life insurance to provide liquid funds to pay taxes and expenses. (Author's note.)



