

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

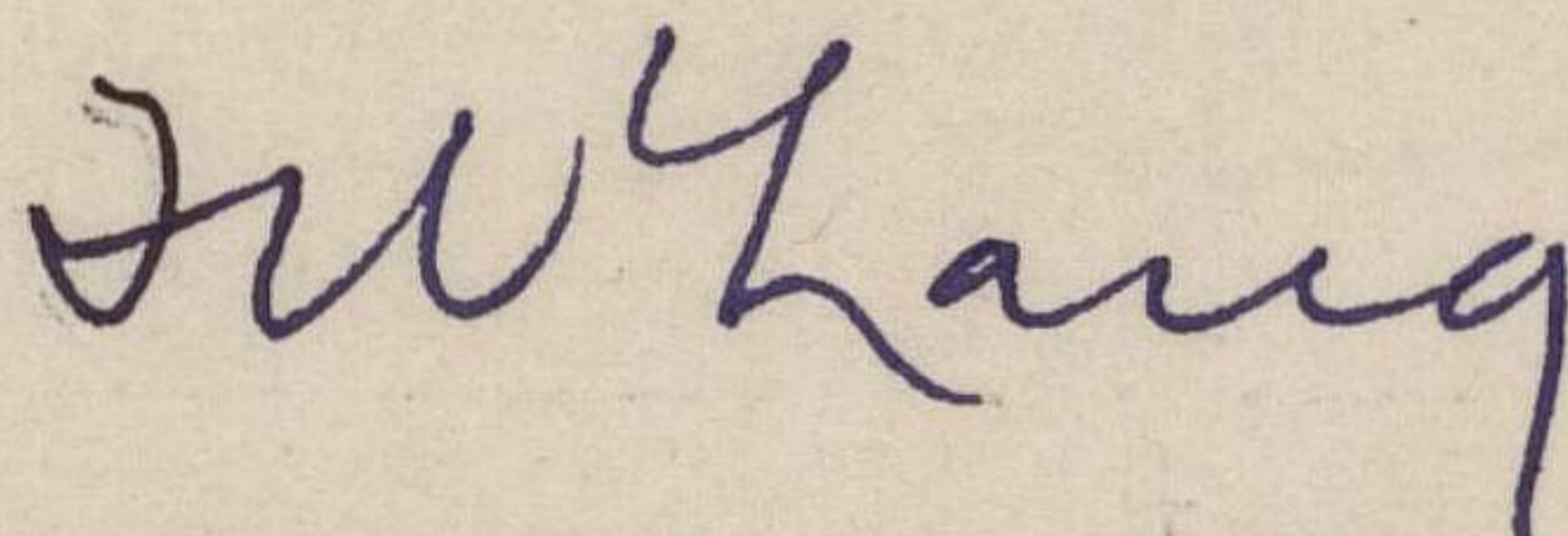
Nov. 6, 1944

Dr. Forrest C. Allen
Lawrence
Kansas

Dear Dr. Allen:

This is to acknowledge the receipt of your letter of November first. The terms as stated could not be accepted by me. Many thanks for your offer and with kindest regards, I am,

Sincerely yours,



Frederick W. Lang