

A

July 29, 1940.

Mr. Russell A. Welch,
Internal Revenue Service,
Wichita, Kansas.

Refer to IT:OA:ENP:

Dear Sir:

We have your letter of July 19th requesting additional information on two deductible items included in our income tax report for 1939. First,

Casualty Loss: Early in January, 1939, I began having serious trouble with my Buick carburetor. This unidentified trouble continued unceasingly with mounting bills until the following September with first one mechanic declaring it was carburetor disturbance which was difficult to locate, another, thinking the trouble was in the feed line and tank; still another, would change all spark plugs; and another check and recheck all ignitions and electric connections -- even one, grinding the valves, declaring therein lay the trouble.

All of this time, the ethyl gasoline tank at "The College Station", Standard Oil Company, at 9th and Indiana St., Lawrence, Kansas, was admitting seepage water into my gasoline tank through openings caused by rusting in the station's underground gasoline tank.

When the various mechanics would find water in the carburetor, no filling station operator would admit that the water could possibly come from his gasoline tanks. My mechanics' bills were mounting so rapidly through these weeks and months that I protested vehemently to this local station where most of my trips began.

Finally, Mr. T. V. Smith, lessee of this Standard Service station, asked help in locating this trouble from the Kansas City offices of Standard Oil Company. Mr. Charles Moore, Manager of Tankage for the Kansas City division of Standard Oil Company, was called into conference and located the trouble.

For the past five years I have purchased all of my gasoline from this station, with the exception of that purchased on trips, which is considerable. This fact made my problem very difficult to solve.