PLAINTIFF'S EXHIBIT
JM 922

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INDUSTRIAL HYGIENE FOUNDATION OF AMERICA, INC.
(FORMERLY AIR HYGIENE FOUNDATION)
4400 FIFTH AVENUE
PITTSBURGH, PA.

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November 3, 1942

Mr. Theodore C. Waters,
Mullikin, Stockbridge & Waters,
Baltimore Trust Building,
Baltimore, Md.

Dear Ted:

Under a ruling by the Treasury Department, funds which industrial concerns contribute to Industrial Hygiene Foundation are tax exempt.

Now, if a company were to contribute or subscribe $25,000 to the Foundation, would there be any reason why the company could not call upon us for services and perhaps research roughly equivalent to the amount contributed? I mean, such a future call upon us would not affect the non-taxable status of the contribution, as I understand it, or would it? It may be pertinent that such services as we might provide would be in the field of health and safety and therefore would not be of a commercial nature like product development.

The reason for this inquiry is that we would like to determine how far we can legally proceed in seeking contributions for the Foundation for the coming year. Obviously, we will have a stronger approach if, when seeking substantial contributions, which would be tax exempt, we can make the added point that the donor can call upon the Foundation in the future for services roughly in the amount of his contribution or subscription. Obviously, now is the time to build up a research fund to insure the Foundation's continuance, and to insure its future services and facilities to industry.

I would very much appreciate your views on this subject, and those of Van Brown, who received a copy of this letter, for the subject is one which we wish to discuss at the meeting of the Board of Trustees here on Tuesday, November 10.

Sincerely yours,

John F. McMahon
Managing Director

JFM:C

cc. Mr. Vandiver Brown.

Glad you will be with us for the Trustees meeting.
Mac