

RESEARCH LABORATORIES DIVISION

GENERAL MOTORS CORPORATION

485 WEST MILWAUKEE AVE.

DETROIT, MICHIGAN

November 11, 1937.

Dr. Robert A. Kehoe,
University of Cincinnati,
Cincinnati,
Ohio.

Dear Dr. Kehoe:

Our General Motors legal talent have raised some questions relative to the financing of your Laboratory; the Kettering Laboratory of Applied Physiology.

The Government Tax authorities state that the 1929 contribution from Frigidaire was not for general use but an expenditure made for the benefit of the Frigidaire Corporation in particular. They object to the deduction of \$50,000. and \$5,000. in the Corporation's 1929 Tax Return, which listed the money as a contribution.

Do you have descriptive literature of your purpose as outlined when you dedicated the Laboratory? I am certain you have handled many problems of wide significance to human welfare such as vocational hazards. Can you give me some examples of outside projects? Any data that throws any light on the picture will be appreciated and promptly returned.

Good wishes to your goodself.

Yours very truly,

F. O. Clements

F. O. Clements,
Technical Director.

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