Mr. D. B.

FEB 1 1965

W. V. Cawley — February 1, 1965 — Mr. D. E. Erskine

Cleveland — cc: Mr. R. B. Werner

EXPENSES RELATED TO DAILEY PICKLE ACQUISITION

The following is a list of most, or all, of the subject expenses. Based on our discussion and after consulting with Mr. Werner, such expenses should be charged as follows:

	Probable Payee	For	Approximate Amount	Account to be Charged
.	J. G. McShane & Co.	Broker Commission	$85,000	30-743- Development Cost-Corporate
.	Ernst & Ernst	Audit Fee		30-939-60 Prof. Svcs.-Controller's
.	A. D. Little & Co.	Market Research	$5,000-$6,000	30-743- Development Cost-Corporate
.	Security Columbian Bank Note Co.	Stock Printing		30-956-42 Stock ~~Regulation~~ Registration-Cash Control
.	U.S. Government	Documentary Stamps		30-938-42 Taxes-Cash Control
.	McAfee, Hanning, Newcomer, etc.	Legal Fees	$ 2,000	30-439-50 Professional Services - Legal
7.		Listing Fees-N.Y.S.E.		30-956-42 Stock ~~Regulation~~ Registration-Cash Control

You will note that the McShane fee is being charged to Development Cost-Corporate. Mr. Dorfmeyer stated that he thought it was going to be charged to Development Cost-Food (A/C 30-745). Also, Dorfmeyer indicated a willingness to take the A. D. Little charge in his department if there was any advantage to so doing. Presumably, if this was done, it would go into Professional Services which would be of no help to me.

Please let me have your approval or comments.

WVC

W. V. Cawley

WVC/jm

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