

SECURITIES & EXCHANGE COMMISSION  
1778 PA. AVE. N.W.  
MACKAY – JUNE 4 – 4:10 PM

MR. ROY HOWARD  
THE WORLD TELEGRAM  
NEW YORK, N.Y.

HAVE JUST TALKED WITH YOUR MAN IN CLEVELAND AND IT HAS  
OPENED A VERY INTERESTING PROPOSITION STOP WE HAVE CALLED A  
MEETING OF ALL ACCOUNTING FIRMS IN WASHINGTON FOR NEXT MONDAY TO  
CONSIDER THIS ENTIRE PROBLEM OF AUDIT I AM SURE SOME PPAIR  
SOLUTION WILL BE WORKED OUT STOP YOUR BRINGING THIS MATTER  
TO MY ATTENTION MAY BE THE MEANS OF SOLVING A VERY SERIOUS  
PROBLEM WILL APPRECIATE IT IF YOU WILL ADVISE YOUR MAN IN  
CLEVELAND TO THIS EFFECT KINDEST REGARDS

JOE KENNEDY