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0595

L. J. Owen

University of Nanking

Office of the Treasurer

January 6, 1922.

RECEIVED

JAN 30 1922

Mr. Carter

Mr. Russell Carter, Treasurer,
156 Fifth Avenue,
New York City.

Dear Mr. Carter:

Some months ago, we wrote you about a charge against us for dictaphones. In reply, you said that since Mr. Carter would be out here we would probably take the matter up with him in person. In my reply, I advised you that nothing had been done while Mr. Carter was here, his stay in Nanking being so short that we were unable to take up any particular details with him. We have not since heard from you regarding the charge for dictaphones. Dr. Bowen advises that we are not in need of the dictaphones and do not wish them shipped out to us. Therefore we should be very pleased if our account with you were credited with the item and the dictaphones disposed of in some other way. We have never received them and presume they are still in your offices. We can get along without them at present, and cannot afford to buy this additional equipment at this time. We shall be glad to have you take this matter up and see that we get credit for the amount.

Sincerely yours,

L. J. Owen
Treasurer.

0596

University of Nanking

Office of the Treasurer

January 23, 1922.

Rev. A. J. Bowen,
Shanghai.

Dear Dr. Bowen,

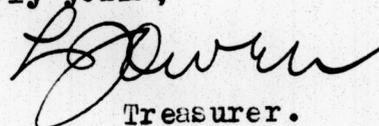
Your "knockout blow" in the shape of this demand for \$7073.61 received this morning. I am at a loss to know what we can do about it.

After drawing checks for this month's salaries we shall be \$11,716.03 overdrawn at Hongkong Shanghai Bank - and a Cr. Balance at Shanghai Commercial of \$300.00.

We have checks on hand and coming in from Language School fees, amounting to \$6643.85 which will reduce our overdraft to \$5,072.18. If we pay this \$7,000.00 note it will put our overdraft at over \$12,000.00. This would give us only \$3,000.00 leeway for running expenses and next month's payroll (?)

Can you offer a suggestion? My suggestions are exhausted!

Sincerely yours,


Treasurer.

0597

University of Nanking

Office of the Treasurer

January 25, 1922.

Dr. J. E. Williams,
Missionary Home,
Shanghai.

Dear Dr. Williams:

I have your note regarding the \$55.00 on repairs account, and am enclosing a statement which will show \$15.00 due you. So sorry to spring this surprise on you. The electric light account and labor amounts to \$40.30, leaving a balance of \$15.00 which we are enclosing by check. I trust you will find this correct. Sorry about the delay, but I thought Mr. Sie was taking care of it after I turned the matter over to him.

I hope you will have a pleasant journey and a good rest. The reports and things you asked for will go forward to you as quickly as possible. It is unfortunate that I had to "flunk out" just when this work needed to be done in such a hurry. I am feeling much better now, however, and will get the work done as quickly as possible and forward it to you.

I shall hope to see you in the States.

With kind regards to Mrs. Williams and the family,
I remain,

Sincerely yours,

Enc.

P. S. I trust that Mrs. Williams is enjoying the coffee!

0598

February 7th, 1922.

Mr. L. J. Owen, Treasurer
University of Nanking,
Nanking, China.

My dear Mr. Owen:

We cabled Shanghai on Saturday last as follows:

"\$13,000.00 AMERICAN GOLD AVAILABLE NANKING UNIVERSITY."

Dwight H. Day.

Included in this amount is the gift of Mr. John L. Severance and Mrs. Prentiss, \$8,977.00, received a few days ago, covering the overdraft on the Severance Hall.

Enclosed you will find statements from December 1st, 1921 to February 1st, 1922, showing a balance due the field of \$4,455.84. You will see by these statements that the Methodist Board has paid in \$5,000.00 for laboratory apparatus, and the China Medical Board has sent us \$9,250.00 "An advance on account of the Board's appropriation C.M.2137 for current expenses for the Nanking Union Hospital for the year 1921." The "statement" for 1921, such as the Medical Board requires before making payments, has not as yet reached us or the C.M.B. Will you kindly see that such a statement is sent us as promptly as possible, so that the conditions on which this advanced payment was made may be removed.

Our cable above was based on the amount received from Mr. Severance and Mrs. Prentiss, plus the balance due the field according to the enclosed statements, a total of \$13,432.84. Enclosed you will find draft for the balance, \$432.84.

We may get a grant from surplus famine funds in the hands of one or more of the Boards to apply directly upon the expenses of the College of Agriculture and Forestry of the past two famine years.

We have all been deeply disturbed over the financial embarrassment and these overdrafts, and as Treasurer I feel that designated capital funds should be kept in tact to be used solely for the purposes designated, unless there is special definite action to the contrary.

Last year we made, according to Dr. Bowen's instructions, quarterly payments to his daughter, and we are wondering whether he wishes us to continue making such payments thru the year 1922.

Word of Dr. Williams' return to the U.S. has been received. We understand he is due to arrive in San Francisco, Monday, February 13th. The Presbyterian Board has approved of his return, as requested by the China Council.

Will you be good enough to let us know the rate for the Mexican for the calendar year 1921. Some adjustments may be necessary with regard to the appropriations received from the co-operating Boards.

Very sincerely yours,

Asst. Treas.

GT3:M

0599

For Miss Mickens' Personal. L. J. Owen

Answered
4/6/22
JHO

Do you wish to
register his arrival
Home allowance?
JHO.
Do not return
for JHO.

1448 West 114th Street,
Cleveland, Ohio,

May 2, 1922.

RECEIVED

MAY 10 1922

Mr. Dwight H. Day,
New York City.

Mr. Carter

My dear Mr. Day,

I am so sorry to learn that you are
having to spend some time at the hospital. I hope the
trouble is not serious, and that you will soon be yourself
again.

It is just fine to be able to write you
on American soil ! I'm afraid I can't make you realize
just how glad I am to be back here. We had a rough but
enjoyable passage. The children were ever so good.
Our first travel with two youngsters wasn't half as bad
as we had been led to believe.

America looks great, and it is fine to
have this time with my people here and have them know
my wife, and little girls. Week from tomorrow we leave
for Clifton Springs, N. Y. to visit my wife's people.
About the 20th or 25th I expect to return to Cleveland,
leaving the family in Clifton Springs for a time.

I just wanted to say "hello", and let you
know that I am thinking of you, and hoping you may soon
recover your normal health.

With kindest greetings from us all to you
and Mrs. Day and the family,

Sincerely yours, L. J. Owen

0600

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1448 West 114th Street,
Cleveland, Ohio.

May 2, 1922.

Mr. J. E. Williams,
156 Fifth Avenue,
New York City.

Dear Mr. Williams,

Thankyou so much for your letter of welcome. We had a very rough, but enjoyable passage over. The children were much better and less of a care than we anticipated. The trip across continent was the most trying part of the journey. We could not get a compartment unless we waited several days on the coast, so had to content ourselves with a section and attend to the babies "in public".

We are glad to be here, and the family are glad to have us and wish that we could stay indefinitely, but we go on to Clifton Springs week from tomorrow, where Mrs. Owen's family have moved just recently. I shall remain in Clifton Springs ten days or two weeks and then return to Cleveland between the 20th and 25th of the month. It is my plan then to take up some work here in Cleveland for a time. Dr. Bowen and I talked the matter over at length and decided this course would be helpful to me in several ways.

On two occasions last week, we had the pleasure of a short visit with Mr. Moss. He was in Cleveland on business for the Dennison alumni, and on last Saturday we had lunch together down town, and we spent the rest of the afternoon having a lovely visit here at home. He mentioned the fact that he was still waiting for word from you regarding the proposition of representing the University in New York, and his plans for next year (beginning August or September) are still pending.

In your letter you state that "we are still far short on the budget". Perhaps by now, you have received a copy of Dr. Bowen's revised budget in which the various accounts show expenditures which total an amount within the budget, leaving a small margin as surplus. This will undoubtedly make it a little easier for you in your work with the boards. I expect to write you further very shortly giving you some items which may be helpful.

It is fine to be back in the United States and we are going to enjoy the change immensely. We had a rather bad start, however, as the second day in Cleveland, both children came down with chicken-pox. They are all over it now, however, and seem very well indeed. The family unite with me in sending greetings to you all.

Sincerely yours, *L. Bowen*

0601

May 2, 1922.

Mr. L. J. Owen,
1448 West 114th Street,
Cleveland, Ohio.

Dear Owen:

Plans for appointment at Cleveland did not work out as I anticipated. Both churches had other previous engagements. I may be out sometime but now I have no definite date. I am very anxious to see you to have a good talk.

How would you like to take up a regular appointment such as you had with Dr. Tachout, and by thus earnin supplement your resources? However, this would not release in any way what the University grants, but would enable you to get ahead. I had thought of talking this over with you and, if you approve, of taking it up directly with Dr. Tachout. I realize that the University is opening a new department there with the Boards in this regard. At the same time I realize that we have not been able to make adequate provisions for your needs on the field.

The C. M. B. have agreed to continue their grant of 9250 gold for another five years. This time not conditioned upon four doctors and four nurses, but only upon the cooperative societies providing 11,750 each year for current, to be used as the administration finds best. They also took on half of the 90,000 Mexican for equipment. It is interesting that they did not take on the increase of 2500 gold annually as Dr. Sloan felt sure they would, but did take on half of the 90,000 Mexican as Dr. Sloan felt quite certain they would not. I took up with them making the payment in advance as we could not afford to carry the capital as over-head. Mr. Green agreed to do this and they are remitting the 1922 grant immediately, and they are also sending in a statement that the grant of 1921 made the 20th of January was not in advance on a payment as the conditions had been more than fully met. I am meeting Dr. Reisner, Mr. Imbrie and Mr. Green for a conference on the pre-medical.

Let me hear from you at your earliest convenience how you all are. With kindest regards to the kiddies and yourself, as ever

Yours,

JEM:LB

0602

SCOTT REC'D

L. J. Owen

MAY 6 1922

Ans'd _____

Carter

1448 West 114th Street,
Cleveland, Ohio,

May 3, 1922.

~~FINANC DEPT~~
JUL 7 1922
~~TREAS. DEPT~~

Mr. Geo. T. Scott, Acting Treas.
University of Nanking,
156 Fifth Avenue,
New York City.

My dear Mr. Scott,

Thank you for your letter of April 7th enclosing check for \$175 - April home allowance.

Since you have sent Mr. Akerstrom a copy of corrected statement of November 1st, he will be able to adjust the discrepancy there.

If you are in touch with Mr. Clemons, he can probably give you the information you desire with regard to the "Co-operation in Danish Agriculture", as he probably sent in the order. I am sorry I can not give you the information you desire in this matter.

✓ 5/9/22 ✓

Before sending you statement of travel account, I am waiting for a refund from the Western Pacific. In order to avoid staying over night in Chicago, we took the 20th Century limited from Chicago to Cleveland, and our "clergy tickets" were not accepted on that train. I have therefore sent our tickets to San Francisco for refund and as soon as I receive an adjustment from them I shall forward you a complete account of travel items. We had planned on good connections, but our train from the west was five hours late getting into Chicago, delay being occasioned by heavy showdrifts in Kansas.

Thank you again for sending April check as suggested.

Sincerely yours,

L. J. Owen

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1448 West 114th Street,
Cleveland Ohio.

May 4th 1922.

Mr. J. E. Williams,
156 Fifth Avenue,
New York City.

Dear Mr. Williams,

I have your letter of May 2nd which came before mailing my letter to you of yesterday, so that I held the letter over to add these few lines.

I am sorry that your plans for Cleveland did not work out as you anticipated, as I should like to see you. If you should come on later, do not fail to look me up.

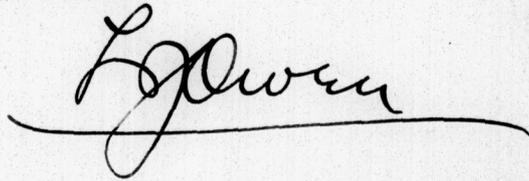
The work I refer to in my first letter is an appointment from Mr. Teachout. David approached me on the matter when he was in Nanking, but at the time I did not feel disposed to give him a definite reply. He has taken the matter up with me again and I shall probably take up with the proposition when I return from Clifton Springs. As you say, it will help us to finance our affairs in China more on a par with some of the missions, in a way that the University could not afford to do.

The news concerning the C. M. B. grant is certainly encouraging. I am sure it will be a relief to Dr. Hutcheson to know the matter is settled before he leaves on furlough.

Newspaper reports of affairs in China are not very encouraging, are they? Dr. J. L. Stuart (he was here in Cleveland Tuesday and we had a chat with him) seemed to be more concerned with the effect this trouble might have on the students than with any danger to the foreign residents of Peking. He felt the latter was so ~~very~~ barely possible, whereas the students might become decidedly disturbed.

Again with kindest regards to all the Williamses
from us four,

Sincerely yours,



0604

1448 West 14th Street,
Cleveland Ohio.

May 14th 1922.

Mr. J. B. Williams,
150 Fifth Avenue,
New York City.

Dear Mr. Williams,

I have your letter of May 12th which came before mailing my letter to you of yesterday, so that I held the letter over to add these few lines.

I am sorry that your plans for Cleveland did not work out as you anticipated, as I should like to see you. If you should come on later, do not fail to look me up.

The work I refer to in my last letter is an appointment from Mr. Teasdale. David approached me on the matter when he was in London, but at the time I did not feel disposed to give him a definite reply. He has taken the matter up with me again and I shall probably take up with the proposition. I return your letter on the same day, it will help us to finance our affairs in China more on a par with some of the missions, in a way that the University could not afford to do.

The news concerning the G. D. S. grant is certainly encouraging. I am sure it will be a relief to Dr. Hutcheon to know the matter is settled before he leaves on his tour.

Newspaper reports of affairs in China are not very encouraging. We had a great deal of trouble in Cleveland Tuesday and we had a great deal of trouble in more concerned with the effect this trouble might have on the students than with any other to the further interests of China. He felt the latter was as far as possible, whereas the students might become decidedly disturbed.

Again with kindest regards to all the Williams family,
from us four,

Sincerely yours,

Rockefeller

Handwritten signature

May 9, 1922.

Mr. L. J. Owen,
1448 West 114th Street,
Cleveland, Ohio.

Dear Louis:

Your letters of May 2 and May 4 to hand. I am sorry for the hard time you had with the chicken-pox. Hope you are out of the woods.

I congratulate you on the fact that Mrs. Owen's family are living at Clifton Springs. It is a perfectly lovely place to live. They have asked me to go up to the Conference there on the 3d and 4th of June and give their special annual address on China on Sunday morning; and I shall see Mrs. Owen then.

I am mighty glad that Mr. Teachout approached you, and I hope he will be able to pay you a good salary while you are working for him. Plan to take a good deal of exercise in the open air. You should plan to build up physically as much as you can during the time you are in the West. Good air, good food, some relief financially, and freedom from the constant nagging duties of the Treasurer's office ought to give you a chance to put on some *airdupois*. If you were to have a good teacher of singing, that might afford you some recreation and buck you up for your good work back in Nanking.

Harry Clemens is at the Cosmos Club, Washington D.C. I have sent your letter to him there. His family are at 231 East 9th Street, Plainfield, N. J.

There are plenty of problems on the China situation as a large batch of letters from Bowen indicates this morning. News from Peking is fine. Wu Pei-Fu is infinitely better than old Chang Tso-Lin. I think he has done a fine job in cleaning up the matter.

I wish I could have written definitely to Mr. Moss. We hope to have him in the office down here, but we must get the financial backing in shape first, for the University has plenty of liabilities without any corresponding assets. As far as my influence goes, I shall see to it that we shall have assets before we increase liabilities.

All the Williamses join in heartiest regards to all the Owens.

As ever

Yours,

JEW:LB

0606

May 9, 1922.

Mr. L. J. OWEN,
1448 West 114th Street,
Cleveland, Ohio.

Dear Louis:

Your letters of May 2 and May 4 to hand. I am sorry for the hard time you had with the chicken-pox. Hope you are out of the woods.

I congratulate you on the fact that Mrs. Owen's family are living at Clifton Springs. It is a perfectly lovely place to live. They have asked me to go up to the Conference there on the 3d and 4th of June and give their special annual address on China on Sunday morning; and I shall see Mrs. Owen then.

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All the Williamses join in heartiest regards to all the Owens.

As ever

Yours,

JEW:LB

0606

Miss McKim
and
Mrs. Carter.

E. J. Owen over
to Rev. A. H. Bates
Clifton Springs, N.Y.
May 13, 1922

My dear Mr. Day,

Thank you so much for your kind letter received before we left Cleveland. We came on to Clifton Springs Wednesday of this week. This is a delightful place, so good to look at and so quiet and restful. It has been such a pleasure to meet my wife's people and we have enjoyed the "reunion".

0607

I would like very much to take in N.Y. after my stay here but my thought has been that unless such a trip would profit the University I had better not incur the expense. My position makes me particularly sensitive to the financial condition of the University and I certainly do not want to add to its financial burden with travel items unless the trip would be helpful in some way. I am quite sure you will understand my point.

Thank you for the suggestion about meeting Mr. Severance. I met him in N.Y. in November 1916 and I

shall be glad to see him again. I shall be glad to add my personal thanks for the lovely offices he has made possible for us in the field.

Dr. Bovard is out of town, but I have met Mr. Hadley and his wife and they are such pleasant people.

I am so glad you are feeling better and do so hope you will not try to go at things too strenuously. I fear we are all alike - so anxious to get busy the minute we feel better.

I do hope it will be possible for me to come to N.Y. before we return to China next spring. Whether Mr. Owen will accompany me will depend largely upon the time of year and what arrangements can be made for the children. At present we cannot see the wisdom of having them with us on such a trip, much as we should like to have them.

With kindest regards to you and Mrs. Day in which Mrs. Owen joins me, I remain,

Very sincerely

Lewis Owen

D-C

May 17th, 1922.

Mr. Lewis J. Owen,
c/o Rev. A. K. Bates,
Clifton Springs, N. Y.

My dear Mr. Owen:-

Many thanks for your kind note of May 13th bringing the news that you have all now come to know each other and are enjoying your "reunion", as it were. It must be quite an interesting experience to get acquainted with each other's families whom you have not seen before.

This morning a note which I wrote to you about the middle of March to greet you on your arrival at San Francisco has been returned to me. I simply enclose it to prove my good will.

Regarding your coming down right now, I do feel that perhaps you have taken the very sensible and practical view. In the first place many of the officers are away just now and that would be a distinct disadvantage; Mr. Speer and Mr. Carter are expected to arrive on Friday or Saturday, but they will need a breathing space for a week or so and will probably be out of the running. I have been laid up for about six weeks with an operation and am not yet back on the job. On the whole I believe it would be better to wait until I can talk with Mr. Carter and perhaps John E. Williams (who is at the Assembly now in Des Moines) and John Reisner, if possible, and make some definite plan for your coming on with Mrs. Owen, if possible, and then we all make some plan together by which you can perhaps do some work, if you wish to do so, for Nanking while you are here. I should think it would be in the nature of real fun for you to try to get some appointments and go about and talk to men, men's classes or societies, or men's dinners about the great University of which you are a part. This planning cannot be done, as I see it, within the next two or three weeks. Directly after the men get home from the Assembly the Missionary Conference will start, say, June 7th, and will last until the 14th. Furloughed missionaries meet on June 5th at 156. Now if you and Mrs. Owen would desire particularly to come to the Furloughed Conference on June 5th and to the new Missionary Conference from June 7th to 14th, let me know right away. The first point, however, is whether you will come down alone right now, and in this matter I agree with you that perhaps it would be wise not to do so. If there is anything that I can help you with beside this of particular interest or concern to yourself, please let me have a statement concerning it, for I want to enter into your problems now and help you all I can.

Faithfully yours,

0610

May 18, 1922.

Mr. L. J. Owen,
1448 W. 114th St.,
Cleveland, Ohio, U. S. A.

My dear Mr. Owen:

Mr. Drysdale asked me some days ago if you had made any arrangements at the University here about paying your insurance premium. Mr. Sie and Mr. Akerstrom do not seem to know anything about it, and I presume no one in Shanghai in the Associated Treasurers' would be handling it, so I have told Mr. Drysdale that I would pay it personally before May 30 - it falls due May 1 but there are thirty days' grace in which to pay it. I happen to have a small gold account in Shanghai - some \$55.00 - and I will draw on that. Of course, if you have made other arrangements and sent the money to Mr. Drysdale in the meantime, he will refund me.

We had letters from the girls again yesterday and they were very anxious to see you all. For some strange reason we have failed to send them your mother's address in Cleveland and they had forgotten it, but one of the Church Bulletins happened to give it and they said they were writing to you immediately.

I am sure that you will be having a happy time at home these days. Things are piling up thick and fast here with the multitude of visitors from the International Christian Conference and the East China Intercollegiate Athletic Meet, and many other problems coming along keep us busy. Just a month from to-day we will be having our baccalaureate sermon and the next day will get through with this turmoil for a while. We are planning to go to Kuling this summer, probably about August 22, though Mrs. Bowen thinks that we ought to go on the twelfth.

You will have gotten in touch with Williams and will know more about things there than we do here. I have had only one letter from him since he got to New York. We did not hear from either him or Reisner in this last mail, but had a good letter from Moss. He said that they had had a successful Trustees meeting.

I am trying to get a statement of just how we stand financially. We got a remittance from Mr. Carter's office a few days ago - the balance, I judge, of all that was due us from Mr. Severance's gift, the China Medical Board, the \$5000 from the Methodists, and the \$2000 from the Christian Mission interest, but the \$13,000 that they sent out some months ago, before you left, had been deducted, so the net amount that we received was just about enough to pay our overdraft. Exchange is pretty bad - about 1.70 to 1.75 - and seems to be going down.

We shall be glad to hear from you as often as you can write.
With very kindest regards and best wishes,
Cordially yours,

0611

May 27th, 1922.

Mr. L. J. Owen,
1448 West 114th St.,
Cleveland, Ohio.

My dear Mr. Owen:

This is a belated "welcome home" but Mr. Speer and I have only just reached New York and I am in the office for the first this week.

I certainly cannot forget the great day that I had in Nanking and the good evening that I had with your good wife and you. I wish that you were nearer so that we might have the pleasure of entertaining you. If you are to be in New York, you surely will let me know. We will be away in August, otherwise at home. I sincerely trust that you will have the finest kind of a vacation and one that does you both all you have been counting upon physically and that you will have the happiest kind of a visit with your people.

With very kind regards,

Very sincerely yours,

RC:M

Treasurer

P.S. Enclosed you will find home allowance check for \$166.66 for the month of May. This is on the new basis as voted by the Trustees, April 24th, 1922,-
Home allowance \$1800. gold per year
Children's allowance
First seven years 100. " " "

0612

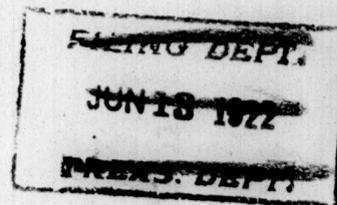
RECEIVED

JUN 5 1922

Mr. Carter

6/12

R. J. Owen



331 Prospect Avenue, N.W.

Cleveland, Ohio.

June 2, 1922.

Mr. Russell Carter,
156 Fifth Avenue,
New York City.

My dear Mr. Carter,

Thank you for your letter of May 27th received a few days ago. While we had a rough passage across the Pacific, we have made up for it by having a very restful time, both in Cleveland, and Clifton Springs, N.Y. where my wife's people are located. At present Mrs. Owen, and our two little ones are located in Clifton Springs, with her people, and they expect to remain there until some time in September, perhaps. I returned to Cleveland last week, and for the present am helping my friend, Mr. Teachout in the settlement of his father's estate. Mr. Teachout, Sr. passed away May 20th. I haven't any idea, now, just when I shall come to New York, or whether I shall be alone, or with the family, when I do come. I am coming to the New York office, however, some time before I return to China, and you may be sure I shall count on seeing you again.

Your check for May was received. Thank you. For April Mr. Scott sent me a check for \$175.00, stating the basis was \$1800 per year, and \$200 each for the two children. I believe, perhaps, this was confused with the Presbyterian Board's arrangement, and that your remittance of \$166.66 is correct. Kindly advise me in this instance, however, so that I may now whether to send you a check for the difference, overpayment on April account \$8.34.

With kind personal regards, I remain,
Sincerely yours R. J. Owen

0613

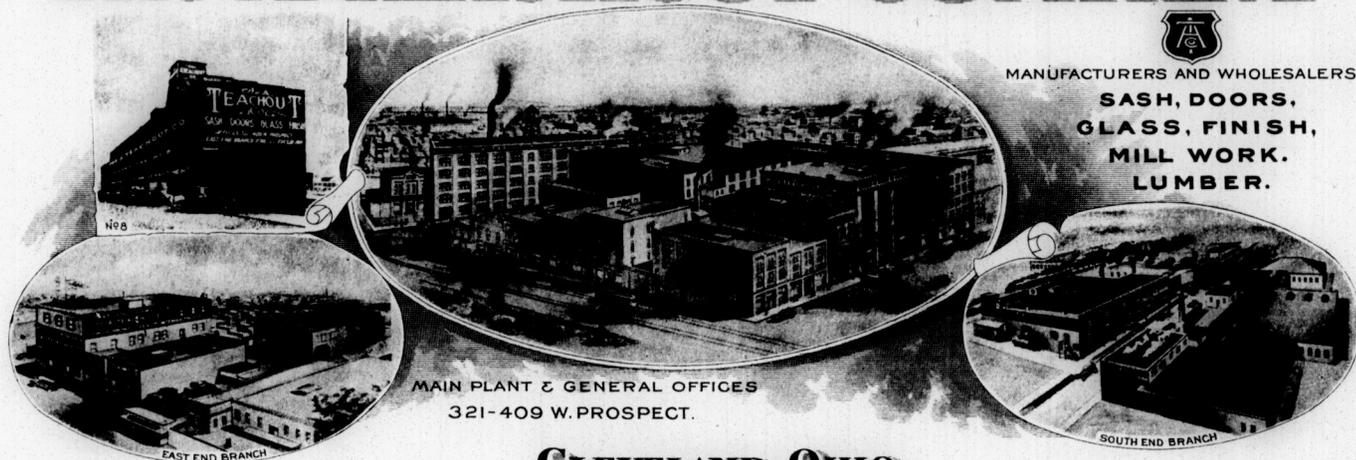
A. R. TEACHOUT, PRESIDENT.

D. W. TEACHOUT, V. PRES. & TREAS.

D. T. JACKSON, SECY.

L. J. RANDALL, ASST. TREAS.

The A. TEACHOUT COMPANY



June 6, 1922.

Dr. J. E. Williams,
156 Fifth Ave.
New York City.

Dear Dr. Williams,

I am enclosing herewith a letter which Dr. Bowen enclosed to me in a recent letter. The \$5,000.00 referred to is the gold amount which Dr. Bowen loaned the University at the time we were in such great need - last December.

The \$6,000.00 is a Mexican amount, comprised of miscellaneous items plus a large item of travel for your family and mine. I am out of touch with exchange here, and am wondering just what it is.

In a recent letter I noticed Dr. Bowen took up with you the possibility of approaching Severance for the renewing of a "teacher's salary" subscription, particularly for Mr. N. S. Chen. Did you get Dr. B's letter in time to approach Mr. Severance on that when you were in Cleveland, and were you successful?

0614

A. R. TEACHOUT, PRESIDENT.

D. W. TEACHOUT, V. PRES. & TREAS.

D. T. JACKSON, SECY.

L. J. RANDALL, ASST. TREAS.

The A. TEACHOUT COMPANY



- 2 -

Naturally I am interested, and hope you might have been able to put it through.

I do not have a list of the needs of the University, and do not know whether we are looking for any new men? Recently I met a "Physics" man who is anxious to locate in China. I didn't have time to talk with him very much, but he impressed me as being a man worth while, perhaps twenty-eight or thirty, married - no children. Perhaps there in the office you may learn of such a need in some other University in China. If so, and you will let me know I shall try to have him correspond with the proper parties.

Trusting you had an interesting time in Clifton Springs, and with kind personal regards, I remain,

Cordially yours,

L. J. Randall

06 15

June 8, 1922.

Mr. L. J. Owen,
The A. Teachout Company,
321 West Prospect Avenue,
Cleveland, O.

Dear Owen,

Thanks for your letter of June 6, enclosing letter from Dr. Main. I had received Dr. Bowen's letter before seeing Mr. Severance, but since Mr. Severance had paid off the balance on the Severance Building - nearly \$9,000. - and taken \$1,150 on Professors Coulter's travel, I did not feel that I could go back to him for the salary of W. S. Chen, especially as I am working toward something larger for endowment. I feel keenly that the problem of finances will be better and we must find some way out, but we must be careful about troubling those who are good friends of the University with every particular need.

In regard to a Physics man, just now Roberts is doing excellent work with us in Physics. We have the new man, Caldwell, as you know. If we can secure aid from the C.M.B. on pre-medical, we can do something more on Physics and might need a man. Let us know what data you have on it.

I had a delightful visit with Mrs. Owen and the children and the grand parents at Clifton Springs.

Very cordially yours,

JEW:LB

0616

1448 West 114th Street,
Cleveland, Ohio.

June 12, 1922.

Dr. J. E. Williams,
156 Fifth Ave.
New York City.

Dear Dr. Williams,

Last Friday I received a letter from Dr. Bowen
from which I will quote as follows:

"Impress upon Dr. Williams the fact that we
are now running on overdrafts, and by the
end of the term we shall be to our limit -
and no income on the field until September 19th.
I am beginning to lay awake nights over it
already."

It strikes me we are going to have the same kind of experience
we had last year, and you know what kind of a strain it was on all
of us. It certainly is unfortunate that Dr. Bowen will have to
carry this kind of a burden through the summer.

Dr. Bowen's letter was written May 9th, and
perhaps you can find out if any remittances have gone forward which
might reach Nanking after that time. I would suggest that Mr. Carter's
office send forward any funds on hand for current expenses. I certainly
trust something might be done to relieve the situation for them in Nanking.

Perhaps you have direct word from Dr. Bowen on the situation,
and more in detail, but lest the communication may strike a slow boat, I
forward this word to you, so that the matter may be acted upon promptly.

With kindest personal regard, I remain, -

Sincerely yours,

Copy to Mr. Russell Carter

H. Bowen →

0617

L. J. Owen

1448 West 114th Street,
Cleveland, Ohio,

July ?

June 17th 1922.

Mr. Russell Carter,
156 Fifth Avenue,
New York City.

My dear Mr. Carter,

Your telegram arrived this afternoon, while I was going over these accounts, and I replied immediately as follows:

"Letter explaining delay sent you yesterday.
Information going forward today".

Your letter of last week was forwarded to me at Clifton Springs, where I was spending a couple of days, and I got it Saturday afternoon. Your letter did not state when this week the meeting would be held so I felt quite safe in waiting until I got back to Cleveland where I had some papers to refer to, before writing you. I arrived here this morning, and proceeded to get the information you wanted to send on to you this afternoon.

Of course there are considerable changes since Jan 1st, but as you suggest, you can take into consideration remittances you have sent since then.

The way I understand the delivery of mail, and the present delays in trains I am afraid this isn't going to reach you in time for your meeting, for which I am truly sorry. I am sending it special delivery trusting that may help.

Sincerely yours

L. J. Owen

0618

Assets		Liabilities		Uncovered Expenditures	
#2	\$308.74	#1	296.20	#5	\$3,512.03
#7	6,525.27	#3	366.30	#6	1,088.65
#9	451.94	#4	4,422.03	#10	1,024.51
#12	1,300.44	#8	18,207.18	#11	79.14
#13	17,773.29	#16	399.70	#15	13,441.03
#14	1,231.	#18	729.12	#19	741.81
#17	38.75	#23	1,510.	#20	941.80
#22	526.25	#24	4,845.07	#21	11,858.74
#26	32.75	#25	1,107.76	#28	39.13
#31	1,992.50	#27	146.07	#33	1,143.69
#32	389.46	#29	1,140.	#38	16,505.55
#37	837.81	#30	500.	#39	2,249.43
#40	37.81	#34	313.04	#49	579.19
#42	43.84	#35	472.14	#53	2,585.90
#44	5,545.85	#36	41,965.42	#66	291.46
#45	16,323.87	#41	40.28	#68	1,077.88
#46	164.53	#43	5,919.34	#69	3,186.58
#52	651.72	#47	1,503.87	#70	2,802.28
#54	3,563.66	#48	.24	#71	4,407.30
#55	1,632.50	#50	401.72		67,556.10
#63	188.27	#51	15,379.79		1231
#64	82.42	#58	413.91		526
#67	1,315.	#60	679.11		2281.96
#72	792.11	#61	300.50		22034
#73	8.30	#62	234.55		1632
Cash	601.82	#65	517.72		95.261
Bank	8,573.69	#74	61.25		102.994
#59	52.	#56	952.		198.355
		#57	170.		48.180
		#	102,994.31		155.175
	70,985.59				
	27.800				
	43.180				

278 05

I have listed these to the best of my knowledge without the books before me, and feel that I have them correctly in mind.

Liabilities plus the uncovered items, minus the assets would show a net shortage of \$99,564.82. The figure which you state some people had of a less amount would indicate the figure of a little over \$80,000.00 when the Board of Managers met in October.

Mr. Reisner is correct regarding #16, 29, 34, and Nos 30 and 65 are items of a similar nature.

In the case of item #23 will say that at present there seems to be a feeling on the part of the administrators of the lower schools, Model and Middle against having any surplus funds of theirs applied against college debt, especially when they feel there are many things needed in their department which they cannot get on account of "lack of funds".

In the case of item #24 and 25, we have never applied any surplus funds of the Language school, against general university expenses. I haven't known that this could be done. It would seem from the plans of the Language School as drawn up by Mr. Keen in one of the meetings in New York that any surplus would be counted on for building purposes, if I remember correctly.

No, item #4 is not applicable to overexpenditures. That is an item set apart for the building of "Alumni Hall" which last information from Dr. Bowen states has been started.

#7 is not good for immediate use. \$5,000 of this amount is being paid back to us in quarterly rentals for the use of three foreign houses. Mr. Williams can explain the deal with Ing Mei Chi, carpenter contract. Between \$800 and \$800 is a loan to one of the teachers sent to the Phillipine Islands, which he is to pay by deductions from his monthly salary when he returns to teach in the University, which I believe will be this coming fall.

#8 is what the University owes Dr. Bowen, about \$11,000.00 plus a loan we received from the Wuhu Dyke Fund of \$7,000.00 This latter item was called in either February or March, at any rate it was paid before I left. It was a loan taken over with the purchase of the Settlemyer house, the details of which Dr. Williams can give you.

#13 I am afraid has not been worked out completely, but can be considered as an asset to that extent, and will be subsequently distributed to the credit of various accounts as per the next statement sent to us from your office after Jan 1st. You sent us, or cabled rather, \$20,000.00 Mexican the last of December, which would credit your account with \$20,000.00 until we got your statement for proper entries. This balance of \$17,773.29 represents that remittance minus the "unraveled balance" of \$2,222.65 mentioned in your letter, and some small item of four or five dollars carried over from one of your statements. The large credit could not be transferred until we received information as to what it would cover.

I believe the above answers your direct questions, and rather than hold up this letter further, I shall send it forward. Tomorrow I shall write you giving a little detail in connection with each account, so that you may understand them clearly.

Sincerely yours,



0620

Assets		Liabilities		Uncovered Expenditures	
#2	\$308.74	#1	296.20	#5	\$3,512.03
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contract. Between \$600 and \$800 is a loan to one of the teachers sent
to the Phillipine Islands, which he is to pay by deductions from his
monthly salary when he returns to teach in the University, which I believe
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a loan we received from the Wuhu Dyke Fund of \$7,000.00 This latter
item was called in either February or March, at any rate it was paid
before I left. It was a loan taken over with the purchase of the Settlemyer
house, the details of which Dr. Williams can give you.

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considered as an asset to that extent, and will be subsequently distributed
to the credit of various accounts as per the next statement sent to us from
your office after Jan 1st. You sent us, or cabled rather, \$20,000.00
Mexican the last of December, which would credit your account with \$20,000.00
until we got your statement for proper entries. This balance of \$17,773.29
represents that remittance minus the "unraveled balance" of \$2,222.65
mentioned in your letter, and some small item of four or five dollars carried
over from one of your statements. The large credit could not be transferred
until we received information as to what it would cover.

I believe the above answers your direct questions, and rather than
hold up this letter further, I shall send it forward. Tomorrow I shall
write you giving a little detail in connection with each account, so that
you may understand them clearly.

Sincerely yours,

L. Bowen

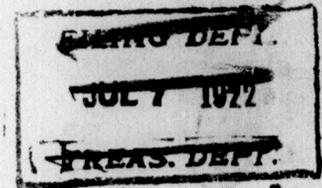
0619

RECEIVED

JUL 5 1922

Mr. Carter

L. J. Owen



1448 West 114th Street,
Cleveland, Ohio,

June 30th 1922.

Mr. Russell Carter,
156 Fifth Avenue,
New York City.

My dear Mr. Carter,

Thank you for check \$166.67 recently received,
to cover June home allowance.

At last I have received the refund from the
Western Pacific on fare from Chicago to Cleveland, so that I am
able at this time to render account of my travel expense from
Shanghai to Clifton Springs as per the enclosed sheet.

Enclosed you will find my check for \$139.53
to cover the balance due the University. I trust the statement
is as you wish it. Kindly acknowledge receipt of the check.

With kind personal regards, believe me,

Very cordially yours,

L. J. Owen

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JUL 5 1922

TREASURERS OFFICE

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0620

Travel Expense Account - Mr. and Mrs. L. J. Owen,
Gwendolyn and Marjorie Owen.

XILING DEPT.
JUL 7 1927
TEXAS. DEPT.

Shanghai, China to Clifton Springs, N. Y.

Advanced by University of Nanking, Nanking, China G\$500.00

Shanghai - Hotel Expense	\$7.00	
"Empire State"		
Steamer Chairs	3.00	
Incidentals	2.95	
Service	14.	
San Francisco - April 6- 4 P.M. to April 8 - 9 AM		
Baggage Transfer - boat to R. R.	5.85	
Taxi to hotel	2.	
April 6 - meals - supper	2.60	
" 7 " "	6.86	
" 8 " breakfast	2.45	
Hotel bill - Ramona	10.50	
" service	1.	
Taxi to station	1.50	
Railroad fare and pullman,		
San Francisco to Clifton Springs, N.Y.	209.58	
April 8 - lunch and dinner	6.30	
" 9 meals	7.90	
" 10 " "	9.00	
Dining car and porter service	1.40	
April 11 meals	6.95	
" 12 " "	8.50	
Dining car and porter service	1.20	
Taxi - Cleveland	2.15	
Excess baggage and freight across continent	43.78	
Baggage transfer Clifton Springs	2.50	
Breakfast at Rochester N.Y.	1.50	
	360.47	
Balance due University of Nanking		
Check enclosed to cover		\$ 139.53

L. J. Owen

0621

2783593

C-C

July 10th, 1922.

Mr. L. J. Owen,
1448 West 114th St.,
Cleveland, Ohio.

Dear Mr. Owen:-

Will you be good enough to help me at once with the trial balance of Nanking University of December 31st last. What I want to know from this balance sheet is, what assets there are applicable to these overexpenditures. I think you can reply in very brief form and without much labor upon your part. I have talked with Mr. Reisner this morning and know, for example, that items Nos. 16, 29 and 34 must stand as credits usable for only certain objects and therefore not applicable to any of the overexpenditures upon the agricultural side. Mr. Reisner is not so sure regarding items Nos. 30 and 65, but rather thinks the same is true of these items also. What bothers me a little is such items as Nos. 23, 24 and 25. Do you not have a general principle of transfer so that savings in the budgets of such departments would be applicable to overexpenditures in other departments? In other words, is the credit in these three items of Mexicans 7,500. applicable to the overexpenditures in other departments? I take it that item No. 4 Alumni Fund, credit \$4,422.05 is not so applicable. Will you be good enough to explain items Nos 7 and 8. Are these "Bills Receivable" good, and does item No. 8 represent the amount borrowed from the banks as of December 31st, or are there other items entering into this total? Then, will you be good enough to explain item No. 13. You wrote me under date of March 5th, 1920, regarding this item, as follows:

"I am still working on this account of yours. Jan. 1st, 1917, when I took over the accounts there was a debit balance carried forward of \$42,716.36 and as yet I have not been able to unravel it all. In working out the account I have been able to reduce the debit balance to \$2,222.65 by transferring charges to their proper accounts. I hope soon to be able to adjust this debit charge. As I figure out your statements, each one balances itself and there should be no balances carried forward on your account. I shall be glad to get this account adjusted and keep it clear henceforth."

I do not quite understand why in your financial condition if there is any credit in this account it should not have been transferred and used. Is this really an asset, and if so, kindly let me know just how it is made up.

For a meeting of the Finance Committee next week I want to know just what the indebtedness of the University was as of December 31st, 1921. We can then take into account funds that have been secured and sent to the field since that time which are applicable. Kindly work this out for me so that I will be able to make a definite statement. So far as I could judge the overexpenditure was about Mexicans 100,000. There were some who reported advices from the field indicating a smaller sum than this. But from your total of Mexicans 120,768 about

0622

To Mr. L. J. Owen, No. 2.

all that I see that can be deducted is item No. 12, Boston University, \$1,300.00, item No. 8, Bills Payable, \$6,525.00, Cash on hand \$601.00, Bank Balance \$8,573.00, Suspense Account (doubtful) \$3,563.00, a total of \$20,562.00, and deducting \$20,562.00 from \$120,768.00 leaves \$100,206.00, to which must be added Bills Payable \$18,207.00, making a total of \$118,413.00. The only two items on the credit side which look to be available, and of course, there is question regarding these, are the items of fees, about which I have made inquiry, totaling \$7,462.00, and the Property Fund of \$15,379.00. Deducting these two would leave \$105,572.00.

You will see from the above just what we need and I am sure will help us out.

I am enclosing you a copy of this trial balance with the items numbered as I have used them for your convenience.

Very sincerely yours,

Treasurer.

Enc.

0623

L. J. Caven

1448 West 114th Street,
Cleveland, Ohio,

July 19, 1920. 1922

Mr. Russell Carter,
156 Fifth Avenue,
New York City.

Dear Mr. Carter,

In further explanation of the accounts as stated
in the trial balance of December 31st, I wish to give you the
following:

#1 Athletics - Kuleo. Of the students fees, \$2 per term
is collected and set aside for Athletics. The Kuleo or College department
are conservative in their expenditures and had this credit of \$296.29
which was to run them until the spring term - March 20th.

#2 Athletics - Kan Ho Yen or Middle and Model Schools, with
Mr. Speers in charge, is always overspent. We closed down on this
account this spring, however, and by insisting on no further expenditures
hoped to have this nearly balanced off by September 1st. We had spring
fees coming in as an asset on this account.

#3 Varsity Athletics - similar to #1, the account being made
up of a percentage of total fees set aside for athletics in which the
entire university is represented.

#4 Funds contributed by Alumni for the building of Alumni Hall

#5 Cost of travel for Small, Miss Purcell, and Holgates over
and above what we were able to apply from budget.

#6 Balance of J. E. Williams' expense account on his former
trip to the U. S. No special fund was ever appropriated for this, and
our regular budget was not able to provide for it.

#7 - Bills Receivable I have already written you about.

#8 Bills Payable ditto.

#8 Book Store - Covers the remainder of the book store stock
which is gradually being diminished. The Mission Book Co. are selling
this for us, and reporting annually.

#10 As I remember, this was for "necessary equipment".

#11 Necessary overexpenditure.

#12 You understand we are carrying this account which is to be
covered by Boston University of Nanking Assn. remittances.

#13 and #14 were explained in my previous letter

#15 Chemistry apparatus and supplies purchased on the strength of
the \$5,000.00 gift from the M.E. Board. This, I believe has since gone to
the field, but at present rate of exchange would only reduce it about eight
or nine thousand.

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AUG 2 1922
TREASURERS OFFICE

0624

- #16 is a special fund for which we are liable.
- #17 Cash account - carried in taels for convenience.
- #18 Also special cotton account for which we are liable.
- #19 Exchange & Interest, comprised of items such as interest on \$7,000.00 loan (Wuhu Dyke Fund) mentioned in former letter, interest on overdrafts at bank, etc.
- #20 Class room and dormitory equipment in the college department.
- #21 Buildings equipment for all departments, which might be termed as stock room account. Transfers are made from time to time when materials are used on buildings,
- #22 Egg Production is an asset - in that the International Committee reimburses the University for expenditures of this kind. The International Committee, however, does not make its remittances to us until the middle of the following year, so that we are really carrying their expense for about ~~six~~ eight months.
- #23, 24, and 25, have already been explained.
- #26, is an asset, as we have advanced on scholarship funds an amount which will be returned to us. Fees are paid three times a year, whereas the Forestry Fund remittances to us are quarterly, so that there is always a short period every year when we appear to be overspent.
- #27 is a liability. This is a fund of contributions from students, faculty, and friends for Famine Relief, and disbursements are made from this fund as need arises and calls are made upon us.
- #28 Forestry Extension, a department of the Ag. & For. Department that could not be covered.
- #29 For. Fund. Scholarship Grant - a permanent scholarship fund from which we make loans to Forestry students, and which they return to us as they can.
- #30 Cunninghamia Grant - a special grant by the Forestry Fund Committee for special equipment, as I understand it. There has already gone forward to your office (I believe the order went forward before I left China) specified to be covered by this grant.
- #31 Agricultural Gardens - This account always carries a debit balance, more or less. It covers the purchase of seeds, shrubs, trees, etc. and the sale of vegetables, flowers, trees, etc. Undoubtedly an inventory would show stock and equipment to the value of this debit balance approximately, but unfortunately we cannot use the stock and equipment to pay bills.
- #32 Gardens buildings - can be considered in the same light as #31.
- #33 Grounds at Kuleo - unbudgeted expense. You know the construction of the Chapel, and the Administration building made necessary considerable grading, extensive sidewalks, and afterward a lot of sodding, shrubbery and plants. We covered some of this with funds received on the field in special gifts as shown by report for 1920. This item of \$1143.69 covers 1921 expenditures in this connection.
- #34 Shen Tseh Men farm - is a liability - funds received from "Huggins" I believe for special cotton purposes.

RECEIVED
AUG 2 1922
TREASURERS OFFICE

0625

- #35 - Hospital Mission Remittances)
#36 - China Medical Board) Both of these are credit balances due the hospital. Effort is being made to gradually put these funds in a separate bank account, so that there may be no chance of the University overdrawing funds to the inconvenience of the hospital.
- #37 Z. T. Ing account is an asset, and this year ought to see that nearly cleaned off.
- #38 - Ought to be an asset if funds can ever be raised for the purchase of land. \$16,505.55 would assist materially in lifting our indebtedness to the Hospital. Mr. Williams and Dr. Bowen can explain the Land account to better satisfaction than I.
- #39 Library Helpers. This is not an overexpenditure as I remember it, but one of the accounts that could not be balanced off pending receipt of balance of 1921 funds.
- #40 Residence electric lights - is an asset. The University carries the account with the Electric Light Plant for all Faculty residences, and the treasurer's office issues bills to the occupants. There were four or five unpaid accounts for a month or two, at the time of balancing. They came in January accounts I believe.
- #41 University Magazine - We had been carrying quite a balance of several hundred dollars debit for a couple of years. In order to clean it off we had been charging magazine fee, and not issuing any publications for more than a year. The last term's fees receipts cleaned off the balance of the debt and left this small credit balance. The Magazine is now on a budget system according to fees and advertising receipts and is to be self supporting from now on.
- #42 Mulberry Production - an asset, to be covered by International Committee remittance
- #43 Liability-the balance of funds sent out for McCormick Dormitories and to apply on third unit I believe.
- #44 Swasey Hall balance. For the last two years the endowment interest has be figured in budget for current expenses. For 1922 we figured the income from endowment by Mr. Swasey to apply on this debit balance. In doing this, the balance on Swasey Hall can be cleaned off in a few years.
- #45 Severance Bldg balance, has been almost taken care of by remittance this spring. There is still a difference due to exchange of two or three hundred I believe.
- #46 Sage Memorial - due to drop in exchange, the remittance sent out to cover did not quite reach. There is only one instance I recall in the 5 1/2 years I spent in Nanking where a remittance figured on N. Y. exchange covered the item for which it was sent out. We have been unfortunate in all other cases to have exchange drop before the remittance reached China.
- #47 This credit balance on Foreign Houses has been more than spent since the first of the year. The M. E. Board sent out \$11,000.00 for houses and the houses constructed are costing somewhat more than the \$11,000.00 brought in Mexican. Dr. Williams can explain to you more fully on this item.
- #48 People's School - runs on its own budget, with special receipts from students and faculty, and friends.
- #49 Physics Laboratory. As I recall this, it is an over expenditure in apparatus and supplies.
- #50 Purcell House - liability. Dr. Bowen's secretary is having a house built and Mr. Small is supervising it. She has deposited funds with us to cover

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AUG 2 1922
TREASURER'S OFFICE

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certain bills which she is having the University pay for her.

- #51 - This credit balance comprises remittances received from Mr. Day for building purposes (originally for the Chapel), and not specially assigned since the change of donors for Chapel.
- #52- Regents Diplomas, this debit balance will be gradually eliminated if we can get graduates to buy their diplomas. We have been carrying some on hand for several years.
- #53- Expense incurred in the United States by J. H. Reisner, for which we have no funds budgeted. This balance has been considerably increased this year of course.
- #54 I explained in my former letter.
- #55 An asset - as explained in a former instance, The International Committee for Improvement of Sericulture in China is rather slow in taking care of our budget for that work. It finally comes, but meantime we carry on.
- #56 - Part of this \$952.00 credit balance is a fund which Dr. Williams secured for scholarships some years ago, and about half of it is an advance payment made by Dr. Bowen on M. E. scholarships, in order to help keep us in funds.
- #57 Anhwei Scholarship Fund - a credit balance which will be used by application to students fees during the spring term.
- #58 Student Relief - part of this (I think half) is a fund which I think Dr. Williams secured for Student Relief. The remainder is a fund which Mr. Hummell has been securing for the same purpose from Union Theological School, N.Y. and that also is for student relief - fees and clothing for poor students.
- #59 An asset which will be remitted during the course of the school year.
- #60 Since the closing of the bank at Nanking, a number of students have deposited their funds with us for safe keeping, rather than have it in their rooms. This is a liability of course.
- #61 The same as #60 only a special account for three brothers - Java students.
- #62 A liability, in that they are deposits for subscriptions, which will cover bills paid by your office covering such items.
- #63 An asset - most of this came in before I left Nanking. This comprises advances made to students whose homes are in distant provinces. Their money from home is often delayed for months, and small advances are made to them on O K from Dr. Bowen.
- #64 An asset - which can be covered as funds are received from various Agr. & For. scholarship accounts.
- #65 A special fund for Mulberry Tree purposes - Sericulture department, for which we are liable.
- #66 Uncovered expenditure.
- #67 An asset - to be covered by remittances from The Sericulture Committee.
- #68 Uncovered expenditure
- #69, 70 and 71 the same
- #72 An asset which will come in gradually, as uniforms are sold. This is extra stock purchased Mr. Speers firm.
- #74 A liability - special scholarship funds received from Mrs. Zander of Chicago for Ling Chen Liang.

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AUG 2 1922
TREASURERS OFFICE

July 21, 1922.

Mr. L. J. Owen,
1448 West 114th St.,
Cleveland, Ohio.

My dear Mr. Owen:

I thank you very much for your letter which was received yesterday and which helped me very considerably, especially in connection with the item of \$17,773. standing in the R. C. account.

I think you will be interested in the enclosed statement which I drew up for the Trustees' meeting on Tuesday and which I judge from your letter was just about right; only that you say that up to this time your understanding has been that these fees, amounting to \$7642., have not been considered applicable to over-expenditures in other departments.

I wish now that you would come back to me with a simple statement following the lines that I have followed, unless you see something better, for I must make a definite statement to the Trustees as to the total amount of over-expenditures as of December 31st, against which there are assets of together with the credits which have gone to the Field in December, 1921, and in 1922, as listed on the enclosed statement, which are applicable to these over-expenditures.

As it looks to me this morning, as I look at this hurriedly, we now have to eliminate the \$7462. which will leave the 128,413 Mex. as our total and to help meet which we have sent forward \$21,352. Gold, which at 58¢ for a Mex. would amount to about 37,000 Mex., leaving the amount of practical indebtedness which now must be raised in some way 91,500 Mex., about \$50,000. Gold instead of \$20,000. which they have been talking in the earlier Trustees' meetings.

We really want you now, with all of this information before you, to make your final statement so that I may have it for report to the Trustees. Of course, you understand that the \$21,352. Gold which we report on the enclosed statement takes the place of the \$17,773. credit which you had in my account. I am sorry to bother you when you have other things now demanding your time, but you are the only one really who can check me up in this matter.

Yours sincerely,

RC-RC.

Associate Treasurer.

P. S. Enclosed find Home Allowance check for \$166.67 for the month of July.

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9/29

L. J. Owen

FILED DEPT.
SEP 28 1922
PRES. DEPT.

1652 East 75th Street,
Cleveland, Ohio,
September 25, 1922.

Mr. Russell Carter,
156 Fifth Avenue.
New York City.

My dear Mr. Carter,

Thank you for your letter of the 18th which was forwarded to me from the old address. Will you please have your office make note of change of my address as above?

We have had an unfortunate experience recently. On September 14th Mrs. Owen gave birth to a son seven weeks before time. The little one died at birth. Mrs. Owen is still at the hospital, but is getting on very well and the Doctor speaks very encouragingly of her progress. Naturally we are both bitterly disappointed in the loss of this little son which we had anticipated with such joy, but we are both reconciled to the fact that God knew best.

The expense in connection with our experience coming practically two months before planned, is tangling our financial problem a little. If you could send me October check before the 10th of October it would practically solve our problem. I trust this will not be asking too much.

0629

This is not my usual method, and it distresses me to have to do it,
but things have come rather thick and fast during the last few weeks.
I know you will appreciate the situation and accomodate me if possible.

With kindest regards to you and Mr. Day, I am,

Sincerely yours,

L. Owen

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RECEIVED

OCT 2 1922

Mr. Carter

Lewis J. Owen

1652 East 75th Street,
Cleveland, Ohio,

September 30, 1922.

Mr. Russell Carter,
156 Fifth Avenue,
NEW YORK CITY.

My dear Mr. Carter,

Thank you very much for your letter
of the 27th enclosing October check. This is very acceptable
at this time.

Your kind words of sympathy are much
appreciated, I assure you. Mrs. Owen came home from the
hospital on Thursday, and we are so glad to be all together
again. We are fortunate in having a very competent woman
to help with the work and the children until Mrs. Owen has
made a complete recovery. Mrs. Owen is improving steadily,
and everything is going as well as could be expected under
the circumstances.

With kind remembrances to you and Mrs.
Carter from us both,

Sincerely yours,

Lewis J. Owen

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Rec'd Nov. 18

1652 East 75th Street,
Cleveland, Ohio,

November 16, 1922.

Mr. J. E. Williams,
C/o The University of Nanking,
156 Fifth Avenue,
New York City.

My dear Mr. Williams,

Your letter of the 11th has come to hand. I am afraid my memory isn't that long in this particular case, as Mr. Akerstrom took care of the actual recording of the accounts at that time. While I was there in January, my time was spent in making out 1922 report and taking care of things hanging over from last year. Mr. Akerstrom took care of the new business.

In order to save time, I am forwarding your letter to Mr. Akerstrom so that you may get the information from Nanking as early as possible.

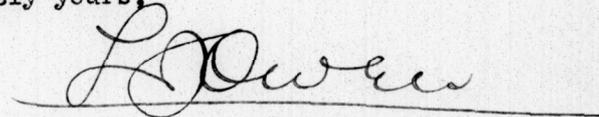
Day before yesterday I made a short call on Mr. Severance at his office, just to meet him again and tell him how much we appreciated his building in the University.

Yesterday's mail brought quite a bulk of reading matter from Dr. Bowen. I haven't had time to go through it all yet, but the first pages are discouraging. I thought it was the plan to have Mr. Akerstrom reduce his schedule so as to be able to take care of the work in the Treasurer's office. It certainly seems a boon, however, to have this extra Language School Secretary to turn loose for the time being.

We are getting on as usual here. Mrs. Owen is improving steadily and seems almost her normal self again.

With kind regards to you and the family from us all,

Sincerely yours,



0632

Extra Copy

FILED
DEC 28 1922
TREAS. DEPT.

December 13th, 1922.

Mr. L. J. Owen,
1652 E. 75th St.,
Cleveland, Ohio.

My dear Mr. Owen:

I do not know whether Dr. Eric North has written to you as yet or not regarding the action of the Trustees Saturday, that you should be invited to come on to New York, at the University's expense of course, and spend such time here as seemed necessary to bring us into closer understanding with you and to help you to secure here an understanding of what the Trustees desire in the way of reports, etc., so that you may be able to not only put the books in proper shape but may be in a position to act with fuller authority when you return to the University, relieving President Bowen and giving assurance both to the Board of Managers and to the Trustees that expenditures are being kept within the budget. It will be a great satisfaction to us to talk things over and to see from your point of view just how this is going to be most easily secured. And we want to make provision while you are here for your securing any expert bookkeeping advice that you think you need to enable you to do the larger work when you return.

It is so close to the holidays now that I suppose you will not want to come on until the first of the year, and yet that is going to presumably limit you to six weeks, as I see you now have tentatively, at least, settled upon March 8th as your sailing date. Will you kindly let us know at once whether this is feasible in connection with any plans that you may have already made. We are assuming that such a course would be altogether in keeping with your own pleasure and desires. How much time could you give us and just when?

With very best wishes to Mrs. Owen and yourself, I am,

Very sincerely yours,

RC:M

Treasurer

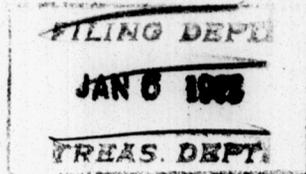
P. S. - I am mailing you at this time a copy of "College and University Finance" by Arnett. They have had this on the field and have been making out their new budget in line with the recommendations of this book. I think you will wish to make a careful study of it before you come East.

R. C.

We have just learned that a copy of this book has already been sent you.

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December 16 1922.

Dear Dr. Bowen,

Your letter of November 4th has been received, and we appreciate your expression of sympathy. Mrs. Owen has fully recovered and is her normal self again.

We have asked for reservations on "President Cleveland" sailing from San Francisco March 8th, asking for accommodations for Olive on the same boat. I believe it is Olive's plan to connect with us at Chicago, and make the trip from there together. Of course these plans are tentative, as we feel we must have a definite place to go to before we start off. We certainly would not like to be assigned to Dr. Wang's house other than as a temporary arrangement, say until the end of the school year. If I am correct in the assumption that it is the house in which Dr. Fellow's lived when we left last spring, the place hasn't a very strong appeal to me as a place for the youngsters.

A few days after your letter reached me, I received word from Mr. Carter - perhaps upon your suggestion - that I come to New York as soon as possible after the first of the year. We have had to change our plans somewhat, but can make this possible. It was my intention at first to spend two or three weeks in New York City in February. However, we can arrange it all right, planning to give up the flat the first of the year, spend a week with my people, then go on to Clifton Springs from which place I shall go on to New York City, leaving Mrs. Owen and the children with her family. I hope to get to the New York office about the 15th of January, and spend as much time there as seems best and possible in order to make the March 8th sailing.

A couple of days ago I received from your office copies of report of the Finance Committee and the Executive Committee Meeting of March 11th. When I first read over the report of the Chairman of the Finance Committee, I was inclined to feel indignant at what first seemed to be reflection upon my work. Upon considering the matter further, however, I refuse to take it as such. When I took over the work, January 1st 1917, we followed the system that had been installed, or recommended by the Associated Mission Treasurers, and I made up annual reports along the lines of those made out in previous years, which were audited and O K'd each year by a chartered accountant. While I have felt for some time that the system was not adequate to the needs of the University, the mass of accumulating details and the rapid growth of the University made it impossible for me to work out anything new or more satisfactory without additional efficient help, and you know how much encouragement there

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DEC 26 1922
TREASURER'S OFFICE

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ever has been for additional help, with our budget always more than overdrawn.

The general impression one would get from the reading of the Finance Committee's report would be that the responsibility of the University's financial dilemma rested entirely on the shoulders of the Treasurer and the accounting system. Until Dr. Holgate outlined the responsibilities and duties of the various officers last spring, I had never been informed just how much responsibility rested with the Treasurer, or I certainly would have insisted upon a little more power to "act" when it came to certain requisitions for funds.

I believe there are some of us who definitely know that expenditures for land, science equipment, over expenditures on buildings, etc. without funds appropriated to cover, --yet all deemed absolutely necessary to go on - whether or not funds were in sight, have put us where we are, and that has been evident from the accounts right along. Of course our present accounting system doesn't line up with Arnett at all. I shall be glad when we can be organized to line up with something for which we have a guide, such as Arnett's text book on College Finance.is.

Your suggestion regarding Miss Priest working in the treasurer's office certainly meets with my approval if it can be worked out. Her experience in accounting would be of inestimable value. Since she prefers accounting work, as I have known for some time, I think it would be a wise move. From what we know of each other, I am sure we could work together very harmoniously.

Frankly, just at present, with conditions as they are, my enthusiasm for returning is at a mighty low ebb. Perhaps a trip to the New York office will prove a good thing for me. I certainly should like to feel that our system, whatever might be worked out, had a good firm backing and the approval of the officers in New York.

Remember us kindly to Mrs. Bowen and the family. We are expecting Olive and Sarah on Saturday of this week, to spend Christmas and the following few days with us.

Sincerely yours,

0635

December 18, 1922.

Mr. L. J. Owen,
1652 East 75th Street,
Cleveland, Ohio.

My dear Mr. Owen,

I should have written you after your letter of November 16.

I should be very much interested in your impressions of the reports that have come from Fr. Bowen. They seem to be having a very hard time to get things cleared up and in shape so that they can know where they are really at. There has been a real lack of appreciation of the extent and problems of the Treasurer's job. This is indicated in the fact that Mr. Akerstrom was allowed to think that he could take care of the Treasurer's work with a part of his time.

I believe it will be important for you to plan to be down in New York for a little time before returning to China so as to work over the new budgets and come again in fuller touch with the office here.

Have you heard David Teachout make any mention of my letter to him in regard to the Hospital? Would it not be well for me to see him again in regard to the matter?

I am on a trip to Rochester, Buffalo, Pittsburg and back, doing what I can to clear off the deficit. I hope we can make it by the end of the year.

As ever faithfully yours,

JEW:LB

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DEC 26 1922

1652 East 75th Street,
Cleveland, Ohio.

December 20, 1922.

Mr. J. E. Williams,
156 Fifth Avenue,
New York City.

My dear Mr. Williams,

Mrs. Owen advised me there was a letter from you which came this morning, so I had her read it to me over the telephone.

I have already written Mr. Carter what our plans are, and that I expect to come to New York about the 15th of January, to stay as long as it seems wise and profitable, so that we may make convenient connections for sailing from San Francisco, on the President Cleveland, March 8th.

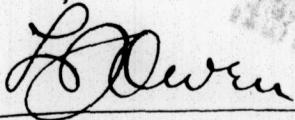
Dr. Bowen sent me a copy of the report of the Finance Committee, and the Executive Committee and after thinking the matter over several days, I wrote him as per copy which I have forwarded to Mr. Carter. Mr. Carter will probably have you read my letter to Dr. Bowen as well as my letter to him. I am very sorry I was not on hand to defend myself.

Regarding your interview with Mr. Teachout, he has never mentioned anything about it to me, so that I have not been in a position to judge his attitude toward the proposition. I am in a rather difficult position to help the cause along, too, since I have full knowledge of all the solicitations of this kind for benevolent work. He is approached from every conceivable angle. I can say, however, that the best time to approach him on the matter would be after ~~January~~ January 15th, as at that time dividend will be declared on the Teachout Foundation stocks, and it is from these dividends that these gifts for benevolent purposes are to be made.

You have an extremely difficult task before you, and I am thinking of you, and praying for your success. I wish I had the talent that would make me of real help in the securing of funds but I certainly have never been any good at it. You seem more equal to it than any one I know, and I certainly wish you every success.

With all good wishes for Christmas and the New Year in which Mrs. Owen joins me - for all the Williamses,

Sincerely yours,


H. Owen

0637

*Mr. Day
(Mr. Moss
"Eric North")
Might give Mr. Day my letter to J. Owen -
Moss - Eric North should be planning
help Bowen when in course -*

ELLING DEPT
JAN 6 1923
TREAS. DEPT

1652 East 75th Street,
Cleveland, Ohio,
December 20, 1922.

Mr. Russell Carter,
255 Fifth Avenue,
New York City.

My dear Mr. Carter,

Your letter of a few days ago has been received and acting upon the information contained therein, we are planning to wind up our affairs in Cleveland as quickly as possible after Christmas holidays, so that I can get to New York about the 15th of January, if that will be satisfactory to you.

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DEC 26 1922
TREASURERS OFFICE

I am enclosing herewith copy of letter which I have recently written to Dr. Bowen, which will outline our plans a little more in detail.

I trust you will not feel that my letter would indicate the system we have been using at the University is not open to criticism. It surely is, and I shall be very much relieved when a new, efficient and effective system is installed. What I do strenuously object to is the implication that the bookkeeping system is the cause of the financial straits we are in. That would put the whole responsibility upon my shoulders. I am very sure that Dr. Bowen and Dr. Williams know it doesn't belong there, and I tried to make the matter clear to you when we had our talk in Nanking.

If you can give me an idea or suggestion as to where my living arrangements might be made while in New York, I would like to know.

After the December 28th please address me at 1448 West 114th Street, Cleveland.

With the season's best wishes to you and yours in which Mrs. Owen joins me, I am,

Sincerely yours,

L. Owen

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December 27, 1922

Mr. L. J. Owen,
1652 East 75th Street,
Cleveland, Ohio.

Dear Owen,

Your letter of December 20 was very much appreciated.

Mrs. Williams and all the children would unite with me in best wishes for a blessed Christmas Season to you both and a happy entrance into the New Year which may bring with it, we pray, health and joy and a growing sense of the fellowship with Christ and His plan for the Kingdom.

I will talk over with Mr. Carter your letter to him and other matters.

I shall try to get out to Cleveland early in January and shall hope to have a good talk with David Teachout, and see some other people at that time.

My sympathies are entirely with you in the matter of accounts at Nanking. You were faithful, loyal and true and did your work in a very careful way. You were given authority as Treasurer only a few months before you returned to America. And you may rest assured that Dr. Bowen's feelings toward you are very much the same, whatever his difficulties in trying to handle accounts and a budget with steadily increasing deficits, are.

As ever faithfully yours,

JEW:LB

0639