

April 29, 1937.

Mr. C. C. Parfet,  
Parfet & Martlew,  
Waggoner Bldg.,  
Wichita Falls, Texas.

Dear Sir:

Your letter of April 28th making inquiry concerning a contribution in 1935 by Mr. Clifford Mooers to the Will Rogers Memorial Association, received during Mr. Carter's absence from the city.

Please permit the writer to advise that Mr. Carter ascertained a ruling by the Internal Revenue Department in Washington that all contributions to the Will Rogers Memorial Fund would be deductible as a charity contribution on income tax returns. I would suggest that you ask your Revenue Agent to ask for a copy of the ruling. At the time it was made a copy of the ruling from the Internal Revenue Department was carried in full in the Star-Telegram, however we do not have file copies of the papers that far back.

Irrespective of the ruling the money is to be spent for a hospital for the care and cure of crippled children.

Trusting this gives you the desired information, I remain,

Yours very truly,

Secy. to Mr. Carter.