January, 8, 1940

Mr. Bernhard Godwin, The Croydon 12 East Soth Street, New York City, N.Y.

Dear Sir:

Mr. Carter has been in and out of the city so much and is so far behind with his work that this is the first o portunity he has had to even read the accumulation of mail on his desk, among which he found your letter of October 7th, together with a photograph of a portrait you painted of Will Rogers in 1933.

Mr. Carter asked that I express his apology for neglecting to acknowledge your communication and to advise that he knows of no way at this particular time to help you dispose of the portrait. His office his filled with all kinds of pictures and paintings and while he thinks yours is an excellent likeness he would not be interested in acquiring it at this time.

Thanking you, I am

Yours very truly,

Secy. to Mr. Carter.