

MC CLURE'S MAGAZINE,  
44-60 EAST TWENTY-THIRD STREET,  
NEW YORK.

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and 17/8

December 16, 1908.

Miss Ida M. Tarbell,  
341 Fifth Avenue,  
New York City.

Dear Miss Tarbell:-

Here is a list of your books with  
the data that I think you will need regarding them.  
In reply to your question as to how we figured the value  
of books, the method is this: take selling price to the  
trade, deduct royalty on list price, deduct manufacturing  
cost, deduct 23% of selling price to the trade, and call  
the balance profit. The value of the plates may be  
reckoned at the profits for one year on the basis outlined.  
Bound and sheet stock may be considered worth manufacturing  
cost plus a slight advance for overhead charges.

With very kind regards, believe me,

Sincerely yours,

Cameron Mackenzie