

MOFFAT, YARD & COMPANY
PUBLISHERS
31 EAST 17TH STREET
NEW YORK

W. D. MOFFAT, President
R. S. YARD, Vice-President
J. H. COIT, Secretary & Treasurer

Telephone 2123 Stayman
LONDON OFFICE
5 Henrietta St., Covent Garden

May 2, 1911.

Miss Ida M. Tarbell,
New York City.

Dear Miss Tarbell:-

We are prepared to accept an offer from you, or from the publisher of whom you spoke yesterday, of \$2250.00 for the purchase of the plates, bound stock and sheets of your six books which are now our property. Price, Waterhouse & Company value the sheet and bound stock of your books now in our possession at \$1551.44. That, with \$750.00 added for plate valuation, would be \$2301.44, but as I write above, we shall be glad to accept \$2250.00.

A careful analysis of the original purchase price, manufacturing costs, consisting of the manufacture entirely of "Father Abraham" and the reprinting of "Napoleon" and cost of binding various books, shows that the total receipts, together with the \$2250.00 which we ask for the purchase, will be in excess of the purchase price by less than \$500.00.

We hope very much that the publisher will be willing to accept this offer and we shall be prepared to deliver the stock at once. As I told you yesterday, and I am glad to reiterate it, I have no desire or intention of giving you any further annoyance and I hope you will be perfectly frank in your reply.

Sincerely yours,

J. H. Coit.

JHC/R.