

GREAT NORTHERN RAILWAY LINE.

ACCOUNTING DEPARTMENT.

GREAT NORTHERN RAILWAY CO.
MONTANA CENTRAL RAILWAY CO.
EASTERN RAILWAY CO. OF MINNESOTA
WILLMAR & SIOUX FALLS RAILWAY CO.
DULUTH, WATERTOWN & PACIFIC RAILWAY CO.

ST. PAUL, MINN. July 25, 1901.

Mr. James J. Hill,
President.

Dear Sir:

The attached letter from Mr. C. H. Warren explains itself and shows that there is an increasing demand among the higher Railway officials for the adoption of the system and methods of accounting that have been in vogue with this Company for the past thirteen years and with which I have been identified and am perfectly familiar.

It also brings up the conversation we had last January as to the advantages to be derived from placing the accounting for the Erie, Lehigh Valley and Reading Companies under one responsible head and the salary that such a position could reasonably pay, you agreeing with me it was worth \$25,000 per year.

As you have often expressed yourself as interested in my future welfare and willing to help me to better myself, as my means are decidedly limited so that the additional salary would be very acceptable, as such salary is much more than my services can be worth to the Great Northern, and as I believe I am entirely competent to successfully carry out the plan proposed, I would thoroughly appreciate your permission to forward to Mr. Robert Bacon the enclosed letter and any assistance you may be willing to render me to secure the suggested position. I make this request feeling that while working for you it is not proper for me to apply elsewhere without your full knowledge and consent.

Yours respectfully,

Wm. H. Taft

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ST. PAUL, MINN. July 27, 1901.

Mr. Robert Bacon,
New York City, New York.

Dear Sir:

The attached letter from the Vice President of the Central R. R. Co. of New Jersey, will be found self-explanatory. There is no question as to the desirability of, or necessity for, a reorganization of the accounting system of the Philadelphia & Reading.

You may recall that in the report on the Erie R. R. made last January, I suggested among other things, that the changes in methods outlined for the Erie be put into effect also on the Lehigh Valley, and that one man be appointed the responsible head of the Accounting Departments of both companies. So far, I understand, that but little if any change in methods has been made on the Erie and none on the Lehigh Valley.

At that time I also suggested in conversation with Mr. Hill, and possibly referred to it in one of my conversations with you, that one man be placed in charge of the accounting for the Erie, Lehigh Valley and Philadelphia & Reading companies, they all being classed as "Morgan roads". To this list should now be added the Central of Jersey on account of the Reading's controlling it.

The facts that no change has as yet been made by the Lehigh Valley, but very little if any, by the Erie and that the Reading and Central of Jersey companies have just decided to change and modernize their methods make this a very opportune time to consider this last suggestion. By its adoption not only can absolutely uniform statistics be prepared, but comparisons could be made between the different roads which when followed up, would result in great economies. Besides, as all results would pass in review before one man he would be in a position to report to the persons controlling all the properties and deviation from authorized rates and the secret cutting by one road against any of the others. It is only by some such arrangement that the full benefit of the "community of interest" plan can be obtained.

Should this matter be of interest to you I shall be pleased to go into it in greater detail at your convenience, and if I can succeed in convincing you of its merits, would like to be considered as the "one man" referred to as being placed in charge of the different Accounting Departments.

This letter has been submitted to Mr. Hill and is forwarded with his sanction.

Yours truly,

truly,
L. H. Fanning