

A-36-a

To Coop Bank
April 22, 1978

Please give our
passbook to
Deborah Blakey.
It was left
there yesterday
when I withdrew
50,000 from the
savings to put
in the checking.
Please note
this debit &
photocopy the
A-36-a-1a

passbook for
us.

Thank you,
Karen Layton
Secretary

[Handwritten signature]

PEOPLES TEMPLE
DISCIPLES OF CHRIST

GUYANA

PEOPLES TEMPLE
DISCIPLES OF CHRIST

GUYANA

A-36-a-1b

21-0-88-A

FIRST NATIONAL BANK
Wheeler, Texas

Sirs;

I am presently residing in Guyana, where I plan to remain for a substantial period of time. In transit part of my papers were misplaced, including the account number for my account with your bank.

Since I will no longer need a bank account in the U.S.A., would you send the proceeds from my account to me in the form of a bank draft or cashier check, addressed as follows:

Gladys Meadows Smith
c/o Mission Village
P.O. Box 893
Georgetown, Guyana
South America

Thank you for your courtesy.

Very truly yours,

Gladys Meadows Smith

A-36-a-2

JONESTOWN
Chart of accounts

101	Cash in bank--Checking	200	Accounts Payable
102	Petty Cash	210	Notes and Loans Payable
103	Savings Account		
105	Land and Clearing costs		
106	Buildings -housing	300	Investment Proprietorship, P. T.
107	" Reserve Depr.		
108	Buildings-Businesses & Commercial		
109	" Reserve Depr.	400	P. T. Cash Transfers to Guyana
110	Automobiles	401	Business Income from Guyana Ventures
111	" Reserve Depr.	402	Donations Received
120	Equipment & Machinery	403	Other Miscellaneous Income
121	" Reserve Depr.		
122	Domestic Appliances		
123	" Reserve Depr.		
124	Furniture, Fixtures & Utensils		
125	" Reserve Depr.		
126	Sawmill		
127	" Reserve Depr.		
128	Boats		
129	" Reserve Depr.		
130	BREEDING Stock and Animals		

Expense Accounts:

DOMESTIC --Jonestown

501	Rent and Lease Expense
502	Food
503	Utilities & Gas for house
504	Auto Transportation costs
505	Insurance
506	Entertainment
507	Dues & Subscriptions
508	Domestic Repair & Maint
509	Cable, Tel. & Tel.
510	Office Supplies
511	Advertising
512	Postage
514	Salaries & Wages-Project
515	Medical & Pers. Expense
516	Employers Taxes

525	Educational Costs
525	Depreciation Expense
541	Sundries
560	Air Fares
561	Shipping Costs

584	License Fees & Bus. Tax
585	Real Estate Taxes
586	Engineering Costs

GEORGETOWN EXPENSES

781	Georgetown Rent
782	Georgetown Food
783	Georgetown Utilities
784	Georgetown Auto Exp.
785	Georgetown Personal & Misc. Exp.

BUILDING COSTS--Jonestown

701	Building Costs-Material
702	Electrical
703	Grading and Paving
704	Lath and Plaster
705	Insullation
706	Electrical and Plumbing

BOAT COSTS

720	Boat Supplies
721	Boat Repairs & Maintenance & Drydock Exp.
722	Docking and Harbor costs
723	Licenses & Fees --boat
724	Boat Fuel
725	Food and Special Clothing

SAWMILL COSTS

740	Sawmill Supplies
741	Sawmill Repair & Maintenance
742	Labor Costs
743	Outside Services and Labor

FARM PROJECT COSTS--Jonestown

760	Small Tools Expense (Under \$50)
761	Fertilizers & Persicides
762	Fuel for Equipment
763	Farm Equipment-Repair & Maintenance
764	Plants and Seeds
765	Livestock and Feed (for livelihood)

A-36-a-3

MICHIGAN-WISCONSIN PIPE LINE COMPANY
P. O. BOX 2077
MILWAUKEE, WISCONSIN 53201

(Ray) I see no reason
for her to get her
sig on this for no \$?
— If they want her to
sign let them send her
a check for her \$5—
let them deal direct with
her? See what others say.

— Jack
A-36-a-4

MICHIGAN WISCONSIN PIPE LINE COMPANY

P.O. BOX 3607 ☆ 1420 W. GARRIOTT ROAD
ENID, OKLAHOMA 73701
TELEPHONE 405-234-4400



June 9, 1978

Ms. Gladys Smith
People Temple Agricultural Mission
P.O. Box 893 Georgetown
Guyana, South America

Dear Ms. Smith,

Enclosed, you will find an easement which has been executed by your father in the favor of Michigan Wisconsin Pipe Line Company to lay an 8" line across SE $\frac{1}{4}$ /S14/H & G N Railroad Survey/Block A4/Wheeler County, Texas. Also enclosed, you will find a photostatic copy of the check which was issued to your father in the sum of \$2,160.00. It is necessary that you sign the enclosed easement under you father's signature, have your signature notarized and return to this office in the self addressed envelope.

Any questions you may have concerning this, please feel free to call.

Very truly yours,

GERALD "LEFTY" SMITH
Area Land Manager

Enclosures

GLS:frs

A-36-a-5

Standard Form

R/W No. 493-0801-12 (Pletcher)
493-0801-11

RIGHT-OF-WAY CONTRACT

For and in consideration of Ten dollars more or less

Dollars (\$ 10.00) receipt of which hereby is acknowledged Malvin Meadows (1/8); Bobby Glenn Meadows (1/8); Shirley Ann Scott (1/8); Gladys Smith (1/8); Betty Darlene Meadows Skidmore (1/8)

residing at _____ (hereinafter called GRANTOR) hereby grant to MICHIGAN WISCONSIN PIPE LINE COMPANY, a Delaware corporation, whose address is One Woodward Avenue, Detroit, Michigan 48226, its successors and assigns, (hereinafter called GRANTEE) a right-of-way and easement to lay, construct, operate, maintain, alter, replace, move and remove a pipe line or pipe lines and appurtenances for the transportation of gas, oil or other substances which can be transported through a pipe line, along a route to be selected by the Grantee, over, through, upon, under and across the following real estate situated in Wheeler County, State of Texas, to-wit:

Southeast One-Fourth (SE $\frac{1}{4}$) Section Fourteen (14), H. & G. N. RR Survey, Block A-4, Wheeler County Texas

Also, The South One-Half (S $\frac{1}{2}$) of the Northeast One-Fourth (NE $\frac{1}{4}$) Section Fourteen (14) H. G. N. RR Survey, Block A-4, Wheeler County, Texas.

*MW
PKB*

The above consideration is for the 50' foot right of way area only. Any additional damages will be paid following construction

together with the right of ingress and egress at convenient points for such purposes. Should more than one pipe line be laid under this grant at any time Grantor shall be paid the same sum as is set out above as consideration for each such additional line. Any additional pipe lines shall be laid parallel and as near as practicable to the first line constructed hereunder.

Grantee agrees to pay for damages to growing crops and to fences of grantors.

Grantee shall replace in a good and workmanlike manner all tile cut in the construction of its line or lines hereunder.

The said grantors shall have the right to fully use and enjoy the surface of said premises, except for the purposes hereinabove granted. All pipe lines to be buried so as not to interfere with the cultivation of the farm.

The rights herein granted may be assigned in whole or in part.

It is understood that the person securing this contract is without authority to make any agreement in respect of the subject matter hereof not herein expressed:

SIGNED AND DELIVERED ON THIS 2nd DAY OF JUNE, 1978.

IN THE PRESENCE OF:

Phillip K. Baldwin

(1) Melvin Meadows
(Melvin Meadows Ex Ex)

(2) _____
(Gladys Smith)

(3) _____

(4) A-36-a-6a

(5) _____

In consideration of \$1.00 and other valuable consideration, I, the undersigned, hereby adopt and join in the execution of the above and foregoing grant and consent to the enjoyment by the grantee therein of the rights granted by said grant.

DATED THIS _____ DAY OF _____, 19____.

No Rent Melvin Meadows
TENANT

ACKNOWLEDGMENT

STATE OF TEXAS ss.
COUNTY OF WHEELER

Before me, the undersigned, a Notary Public in and for said County and State, on this 2nd day of June, 1978, personally appeared MELVIN MEADOWS and _____ to me known to be the identical person _____ who executed the within and foregoing instrument, and acknowledged to me that he executed the same as his free and voluntary act and deed for the uses and purposes therein set forth.

Witness my hand and seal the day and year last above written.

My commission expires:



NANCY PIERCE
Notary Public, Wheeler County, Texas.
My Commission Expires January 31, 1979

Nancy Pierce

Notary Public

ACKNOWLEDGMENT

STATE OF _____ ss.
COUNTY OF _____

Before me, the undersigned, a Notary Public in and for said County and State, on this _____ day of _____, 19____, personally appeared _____ and _____ to me known to be the identical person _____ who executed the within and foregoing instrument, and acknowledged to me that _____ executed the same as _____ free and voluntary act and deed for the uses and purposes therein set forth.

Witness my hand and seal the day and year last above written.

Notary Public

My commission expires: _____

A-36-a-66

FORM NW 116 REV. 6-67

NO. _____ DRAFT R 65408

PAY TO ORDER OF: MELVIN MEADOWS DATE JUNE 2 1971

271 Box 231 WHEELER TEXAS \$2160.00

TWO THOUSAND ONE HUNDRED SIXTY AND _____ DOLLARS
FOR R/W AGREEMENT AND ADVICE IN FULL PAY OVER THE

DESCRIPTION: CROSS SECTION OF PIPE LINE BLOCK A-4; ALSO THE SW 1/4
OF SECTION 10, T12N, R12E, S10E

LOCATION: WHEELER COUNTY, TEXAS WORK ORDER # 2109

COPY NOT NEGOTIABLE

TO: MICHIGAN WISCONSIN PIPE LINE COMPANY

ONE WOODWARD AVENUE - DETROIT, MICHIGAN 48226

PAYABLE THROUGH

GRISWOLD STREET OFFICE

NATIONAL BANK OF DETROIT

DETROIT, MICHIGAN



RODS 144

BY

Phillip K. Baldwin
PHILLIP K. BALDWIN

A - 36-a-7

MICHIGAN WISCONSIN PIPE LINE COMPANY
P. O. BOX 3607
ENID, OKLAHOMA 73701

Attention: Mr. G.L. Smith

A-36-a-8



POST OFFICE BOX 1698 / 120 SOUTH MAIN / VICTORIA, TEXAS 77901 / TELEPHONE: AC 512 - 573-5151

April 6, 1978

Miss Christine E. M. Bates
P. O. Box 893
Georgetown
Guyana, South America

Dear Miss Bates:

Re: Rental on Safety Deposit Box No. 754-B

Several notices have been mailed to you showing the above mentioned box as past due since November 13, 1977 in the amount of \$6.00.

We also wrote you a personal letter asking you to contact us to see if our records are in agreement.

This is our final letter about this matter, and in the event we do not hear from you within thirty days from the date of this letter, we will be forced to take steps to drill the lock, inventory the box, and place the contents in safekeeping until claimed. If not claimed in six months, the contents will be sold to cover the cost of drilling and delinquent rent.

Thank you.

Sincerely,

A handwritten signature in cursive script that reads 'Raimo E. Jones'.

Raimo E. Jones
Assistant Vice President

508-2

SERVICE

A -36-a-9

VICTORIA
BANK AND TRUST

P. O. BOX 1698 • VICTORIA, TEXAS 77901

*See from her
- what's in it?
- ask chicken
if its very much - but
met know also
Belong to am*



Miss Christine E.M. Bates
P.O. BOX 893
GEORGETOWN
GUYANA, SOUTH AMERICA

A-36-a-10



STATE OF CALIFORNIA

SACRAMENTO

WARRANT NUMBER

07495458

90-1342

1211

THE TREASURER OF THE STATE WILL PAY OUT OF THE

FUND NO. FUND NAME

830 PUBLIC EMPLOYEES RETIREMENT FD

TO

M M JONES
PO BOX 15156
SAN FRANCISCO CA

MO. DAY YR.

12 21 77

306-24-2805

DOLLARS	CENTS
\$*****7742	02

IDENTIFICATION NO.

94115

⑆1211⑆1342⑆074954583⑆

FORM CD-45 (2-75) CONTROLLERS WARRANT

A-36-a-11a



STATE OF CALIFORNIA

SACRAMENTO

WARRANT NUMBER

07495458

THE TREASURER OF THE STATE WILL PAY OUT OF THE

FUND NO. FUND NAME

830 PUBLIC EMPLOYEES RETIREMENT FD

MO. DAY YR. 90-1342 1211

12 21 77

TO

M M JONES
PO BOX 15156
SAN FRANCISCO CA

306-24-2805

DOLLARS	CENTS
\$****7742	02

IDENTIFICATION NO.

94115



Kenneth C. ...

FORM CO-35 (2-75) CONTROLLERS WARRANT

⑆1211⑆1342⑆ 074954583⑆

A-36-a-11b



STATE OF CALIFORNIA

SACRAMENTO

WARRANT NUMBER

07495458

90-1342

THE TREASURER OF THE STATE WILL PAY OUT OF THE
FUND NO. FUND NAME

830 PUBLIC EMPLOYEES RETIREMENT FD

MO. DAY YR. 12 21 77

TO

M M JONES
PO BOX 15156
SAN FRANCISCO CA

306-24-2805

DOLLARS	CENTS
\$****7742	02

IDENTIFICATION NO.

94115



Handwritten signature

FORM CDS-85 (875) CONTROLLERS WARRANT

⑈1211⑈1342⑈074954583⑈

A-36-a-11c

The endorsement of the payee hereon will acknowledge receipt in full payment for the items stated on the face hereof or on the enclosed advice.

ENDORSEMENT INSTRUCTIONS

This warrant must be endorsed by payee exactly as drawn and when made payable to more than one payee, each payee must endorse.

*M. M. Jones -
To Bank of Nova Scotia
for deposit only*

A-36-a-12a

The endorsement of the payee hereon will acknowledge receipt in full payment for the items stated on the face hereof or on the enclosed advice.

ENDORSEMENT INSTRUCTIONS

This warrant must be endorsed by payee exactly as drawn and when made payable to more than one payee, each payee must endorse.

*M. M. Giles -
To Bank of Nova Scotia
for deposit only*

A-36: a-126

The endorsement of the payee hereon will acknowledge receipt in full payment for the items stated on the face hereof or on the enclosed advice.
ENDORSEMENT INSTRUCTIONS

This warrant must be endorsed by payee exactly as drawn and when made payable to more than one payee, each payee must endorse.

*M. M. Jones -
To Bank of Nova Scotia
for deposit only*

A-36-a-12c

Mary King, et al

done

A-36-b

Alan H. Davidson
1419 Broadway
Oakland, Calif

Sir.

Re: Leon Perry
c/o Miami Village
10 Box 893
Georgetown, Guyana
South America

Enclose please find copy of letter indicating
an offer of settlement had been made which
required only my signature to finalize.
Since the reply was delayed in ^{reaching} reaching
you it appeared to have been lost
in transit and returned to me.

Please ~~forward~~ ^{proceed} proceed with haste.

sincerely

Leon Perry

A-36-b-1

4

Commercial Order Bureau Inc

P.O. Box 20486

Phoenix Ariz 85036

Re:

Mary Druffitt

Sir

Mrs. Mary Druffitt is no longer residing in this Village in Guyana. She departed for the ~~US~~ United States shortly after the death of her husband. Her whereabouts at this time is unknown by us.

Very Truly Yours

Murray Village
Mail Clerk

A-36-b-2

TISH

MARIA,

AS I READ THESE FORMS, STEVE MUST SIGN THEM BEFORE A NOTARY. I DON'T KNOW WHY THERE ARE FOUR COPIES, BUT HE NEEDS TO SIGN THEM BEFORE A NOTARY FOR THEM TO HAVE ANY EFFECT. MINE, OF COURSE, HAS NO EFFECT OUT OF THE COUNTRY.

WHY IS HE SENDING THEM IN NOW WHEN THEY WERE SENT TO HIM 12/13/76?

THANKS

JRR
4/20/78

*Tish-
also a beneficiary
must be established.
Laura.*

*56
336
454
792* *76
156*

A-36-b-3a

VERBAL ORDERS DON'T GO--WRITTY

To

DATE

SUBJECT

Memo to Kay Kellogg

As far as I know,
Steve already rec'd a lump
sum payment on this -
"D" this is add'l - five - I
think it is the one he did NOT
elect to use - let me know your
findings & do a memo for S.F.
on this -

Thanks,
Jack

A-36-6-36

FROM

NOTICE:
This Election is Void if Alterations or Erasures
Are Made to Entries on This Form

BOARD OF ADMINISTRATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
1416 NINTH STREET
SACRAMENTO, CALIFORNIA 95814
MAILING ADDRESS: P. O. BOX 1953, SACRAMENTO 95809

December 13, 1976

ELECTION OF RETIREMENT AND BENEFICIARY DESIGNATION

For Disability Retirement, By: Stephen M. Addison 303-46-0172

Calculations are based on 9.997 years of total service credit terminating May 26, 1976

Retirement to be effective October 1, 1976 at age 32 1/2

OPTIONAL SETTLEMENTS:

Please read each explanation very carefully because your election cannot be changed after you receive your first retirement warrant. Do not hesitate to ask questions if you are uncertain about any part of this form.

Option 1: You will receive a monthly allowance during your lifetime of approximately \$ 169.36
Upon your death, your beneficiary will receive the balance of your contributions totalling \$ 4,661.50 Option 1
less \$ 27.89 for each month that you have received an allowance.

Option 2: You will receive a monthly allowance during your lifetime of approximately \$ _____
After your death, the same monthly allowance will be paid to your beneficiary throughout his/her lifetime. Option 2

Option 3: You will receive a monthly allowance during your lifetime of approximately \$ _____
After your death, one-half of your Option 3 allowance will be paid monthly to your beneficiary throughout his/her lifetime and will be approximately \$ _____ Option 3

Option 4: As specified by you, the Option 4 monthly allowance will be approximately \$ _____ Option 4

Unmodified: The highest monthly allowance payable only during your lifetime will be approximately \$ 172.49
After your death, all payments stop! There is no further return of contributions or payment of a monthly allowance to a beneficiary. Unmodified

INSTRUCTIONS: Show your election and the amount payable to YOU monthly during your lifetime. Show your beneficiary designation. Return both copies of this form with your signature NOTARIZED on the original. Please return PROMPTLY in order to expedite your retirement.

I HEREBY ELECT to receive the OPTION 1 allowance described above in the amount of \$ 172.49
(Insert ONE of the following: Option 1, Option 2, Option 3, Option 4, or Unmodified)

payable monthly during my lifetime, in accordance with provisions of the Public Employees' Retirement Law. I understand that the amount payable may differ from the amount quoted above if there is any change in my retirement date, credited service, or final compensation. I further understand that this election becomes final upon the first payment of my retirement allowance and cannot thereafter be changed.

I HEREBY DESIGNATE _____, my _____, whose

(Name) (Relationship)

address is _____ as beneficiary to receive the \$ 500.00 lump sum death benefit PLUS all benefits under such option as I may have designated above, payable upon my death. I understand that this beneficiary designation with respect to benefits payable under Options 2, 3 or 4, may NOT be changed, but that it may be changed for all other benefits at any time by a written statement filed in the System's Sacramento office.

Mail warrants to 1029 GEARY BLVD., #B-4, SAN FRANCISCO, CALIFORNIA 94
Number and Street City State Zip Code

SIGNATURE OF APPLICANT Stephen M. Addison
First Name Middle Initial Last Name

TO BE COMPLETED BY NOTARY:

STATE OF CALIFORNIA, COUNTY OF _____: ss

On the _____ day of _____, 19____, personally appeared before me the above-named applicant, known to me to be the individual described in and who executed the foregoing instrument, and he (or she) duly acknowledged to me that he (or she) executed the same, and that the statements therein contained were true to the best of his (or her) knowledge and belief.

(SEAL)

(SIGNATURE OF NOTARY) A-36-b-4a

My Commission Expires _____ Printed Name _____

RETIREMENT SYSTEM USE

This election recorded on: _____ by _____

BOARD OF ADMINISTRATION
Public Employees' Retirement System

NOTICE:
This Election is Void if Alterations or Erasures
Are Made to Entries on This Form

BOARD OF ADMINISTRATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
1416 NINTH STREET
SACRAMENTO, CALIFORNIA 95814
MAILING ADDRESS: P. O. BOX 1953, SACRAMENTO 95809

December 13, 1976

ELECTION OF RETIREMENT AND BENEFICIARY DESIGNATION

For Disability Retirement, By: Stephen M. Addison 903-46-0172

Calculations are based on 9.997 years of total service credit terminating May 26, 1976

Retirement to be effective October 1, 1976 at age 32 1/2

OPTIONAL SETTLEMENTS:

Please read each explanation very carefully because your election cannot be changed after you receive your first retirement warrant. Do not hesitate to ask questions if you are uncertain about any part of this form.

Option 1: You will receive a monthly allowance during your lifetime of approximately \$ 169.36
Upon your death, your beneficiary will receive the balance of your contributions totalling \$ 4,661.90 Option 1
less \$ 27.59 for each month that you have received an allowance.

Option 2: You will receive a monthly allowance during your lifetime of approximately \$ _____
After your death, the same monthly allowance will be paid to your beneficiary throughout his/her lifetime. Option 2

Option 3: You will receive a monthly allowance during your lifetime of approximately \$ _____
After your death, one-half of your Option 3 allowance will be paid monthly to your beneficiary throughout his/her lifetime and will be approximately \$ _____ Option 3

Option 4: As specified by you, the Option 4 monthly allowance will be approximately \$ _____ Option 4

Unmodified: The highest monthly allowance payable only during your lifetime will be approximately \$ 172.49
After your death, all payments stop! There is no further return of contributions or payment of a monthly allowance to a beneficiary. Unmodified

INSTRUCTIONS: Show your election and the amount payable to YOU monthly during your lifetime. Show your beneficiary designation. Return both copies of this form with your signature NOTARIZED on the original. Please return PROMPTLY in order to expedite your retirement.

I HEREBY ELECT to receive the OPTION 1 allowance described above in the amount of \$ 172.49
(Insert ONE of the following: Option 1, Option 2, Option 3, Option 4, or Unmodified)

payable monthly during my lifetime, in accordance with provisions of the Public Employees' Retirement Law. I understand that the amount payable may differ from the amount quoted above if there is any change in my retirement date, credited service, or final compensation. I further understand that this election becomes final upon the first payment of my retirement allowance and cannot thereafter be changed.

I HEREBY DESIGNATE _____, my _____, whose
(Name) (Relationship)

address is _____ as beneficiary to receive the \$ 500.00 lump sum death benefit PLUS all benefits under such option as I may have designated above, payable upon my death. I understand that this beneficiary designation with respect to benefits payable under Options 2, 3 or 4, may NOT be changed, but that it may be changed for all other benefits at any time by a written statement filed in the System's Sacramento office.

Mail warrants to 1029 GEARY BLVD, #B-4 SAN FRANCISCO, CALIFORNIA 94
Number and Street City State Zip Code

SIGNATURE OF APPLICANT Stephen M. Addison
First Name Middle Initial Last Name

TO BE COMPLETED BY NOTARY:

STATE OF CALIFORNIA, COUNTY OF _____ : SS

On the _____ day of _____, 19____, personally appeared before me the above-named applicant, known to me to be the individual described in and who executed the foregoing instrument, and he (or she) duly acknowledged to me that he (or she) executed the same, and that the statements therein contained were true to the best of his (or her) knowledge and belief.

(SEAL) (SIGNATURE OF NOTARY) A-36-b-46

My Commission Expires _____ Printed Name _____

RETIREMENT SYSTEM USE

This election recorded on: _____ by _____

BOARD OF ADMINISTRATION
Public Employees' Retirement System

NOTICE:
This Election is Void if Alterations or Erasures
Are Made to Entries on This Form

BOARD OF ADMINISTRATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
1418 NINTH STREET
SACRAMENTO, CALIFORNIA 95814
MAILING ADDRESS: P. O. BOX 1953, SACRAMENTO 95809

December 13, 1976

ELECTION OF RETIREMENT AND BENEFICIARY DESIGNATION

For Disability Retirement, By: Stephen H. Addison 303-46-0172

Calculations are based on 9.997 years of total service credit terminating May 26, 1976

Retirement to be effective October 1, 1976 at age 32 1/2

OPTIONAL SETTLEMENTS:

Please read each explanation very carefully because your election cannot be changed after you receive your first retirement warrant. Do not hesitate to ask questions if you are uncertain about any part of this form.

Option 1: You will receive a monthly allowance during your lifetime of approximately \$ 169.36
Upon your death, your beneficiary will receive the balance of your contributions totalling \$ 4,661.50 Option 1
less \$ 27.59 for each month that you have received an allowance.

Option 2: You will receive a monthly allowance during your lifetime of approximately \$ _____
After your death, the same monthly allowance will be paid to your beneficiary throughout his/her lifetime. Option 2

Option 3: You will receive a monthly allowance during your lifetime of approximately \$ _____
After your death, one-half of your Option 3 allowance will be paid monthly to your beneficiary throughout his/her lifetime and will be approximately \$ _____. Option 3

Option 4: As specified by you, the Option 4 monthly allowance will be approximately \$ _____. Option 4

Unmodified: The highest monthly allowance payable only during your lifetime will be approximately \$ 172.49
After your death, all payments stop! There is no further return of contributions or payment of a monthly allowance to a beneficiary. Unmodified

INSTRUCTIONS: Show your election and the amount payable to YOU monthly during your lifetime. Show your beneficiary designation. Return both copies of this form with your signature NOTARIZED on the original. Please return PROMPTLY in order to expedite your retirement.

I HEREBY ELECT to receive the _____ allowance described above in the amount of \$ _____
(Insert ONE of the following: Option 1, Option 2, Option 3, Option 4, or Unmodified)
payable monthly during my lifetime, in accordance with provisions of the Public Employees' Retirement Law. I understand that the amount payable may differ from the amount quoted above if there is any change in my retirement date, credited service, or final compensation. I further understand that this election becomes final upon the first payment of my retirement allowance and cannot thereafter be changed.

I HEREBY DESIGNATE _____ my _____ whose
(Name) (Relationship)
address is _____ as beneficiary to receive the \$ 500.00 lump sum death benefit PLUS all benefits under such option as I may have designated above, payable upon my death. I understand that this beneficiary designation with respect to benefits payable under Options 2, 3 or 4, may NOT be changed, but that it may be changed for all other benefits at any time by a written statement filed in the System's Sacramento office.

Mail warrants to _____
City State Zip Code

SIGNATURE OF APPLICANT _____
First Name Middle Initial Last Name

TO BE COMPLETED BY NOTARY:

STATE OF CALIFORNIA, County of _____

On the _____ day of _____ 1976, I personally appeared before me the above-named applicant, known to me to be the individual described in and who executed the foregoing instrument, and he (or she) duly acknowledged to me that he (or she) executed the same, and that the statements therein contained were true to the best of his (or her) knowledge and belief.

(SEAL)

(SIGNATURE OF NOTARY) A-36-4-5a

My Commission Expires _____ Printed Name _____

RETIREMENT SYSTEM USE

This election recorded on _____ by _____

BOARD OF ADMINISTRATION
Public Employees' Retirement System

NOTICE:
This Election is Void if Alterations or Erasures
Are Made to Entries on This Form

BOARD OF ADMINISTRATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM
1416 NINTH STREET
SACRAMENTO, CALIFORNIA 95814
MAILING ADDRESS: P. O. BOX 1953, SACRAMENTO 95809

ELECTION OF RETIREMENT AND BENEFICIARY DESIGNATION

For Disability Retirement, By: Stephen K. Addison 303-46-0172

Calculations are based on 2977 years of total service credit terminating May 26, 1976

Retirement to be effective October 1, 1976 at age 34

OPTIONAL SETTLEMENTS:

Please read each explanation very carefully because your election cannot be changed after you receive your first retirement warrant. Do not hesitate to ask questions if you are uncertain about any part of this form.

Option 1: You will receive a monthly allowance during your lifetime of approximately \$ 169.36
Upon your death, your beneficiary will receive the balance of your contributions totalling \$ 4,661.70 Option 1
less \$ 27.97 for each month that you have received an allowance.

Option 2: You will receive a monthly allowance during your lifetime of approximately \$ _____
After your death, the same monthly allowance will be paid to your beneficiary throughout his/her lifetime. Option 2

Option 3: You will receive a monthly allowance during your lifetime of approximately \$ _____
After your death, one-half of your Option 3 allowance will be paid monthly to your beneficiary throughout his/her lifetime and will be approximately \$ _____. Option 3

Option 4: As specified by you, the Option 4 monthly allowance will be approximately \$ _____. Option 4

Unmodified: The highest monthly allowance payable only during your lifetime will be approximately \$ 172.49
After your death, all payments stop. There is no further return of contributions or payment of a monthly allowance to a beneficiary. Unmodified

INSTRUCTIONS: Show your election and the amount payable to you monthly during your lifetime. Show your beneficiary designation. Return both copies of this form with your signature NOTARIZED on the original. Please return PROMPTLY in order to expedite your retirement.

I HEREBY ELECT to receive the _____ allowance described above in the amount of \$ _____
(Insert ONE of the following: Option 1, Option 2, Option 3, Option 4, or Unmodified)
payable monthly during my lifetime, in accordance with provisions of the Public Employees' Retirement Law. I understand that the amount payable may differ from the amount quoted above if there is any change in my retirement date, credited service, or final compensation. I further understand that this election becomes final upon the first payment of my retirement allowance and cannot thereafter be changed.

I HEREBY DESIGNATE _____, my _____, whose
(Name) (Relationship)
address is _____ as beneficiary to receive the \$ 300.00 lump sum death benefit PLUS all benefits under such option as I may have designated above, payable upon my death. I understand that this beneficiary designation with respect to benefits payable under Options 2, 3 or 4, may NOT be changed, but that it may be changed for all other benefits at any time by a written statement filed in the System's Sacramento office.

Mail warrants to _____
Number and Street City State Zip Code

SIGNATURE OF APPLICANT

First Name Middle Initial Last Name

TO BE COMPLETED BY NOTARY:

STATE OF CALIFORNIA, COUNTY OF _____ : ss

On the _____ day of _____, 19____, personally appeared before me the above-named applicant, known to me to be the individual described in and who executed the foregoing instrument, and he (or she) duly acknowledged to me that he (or she) executed the same, and that the statements therein contained were true to the best of his (or her) knowledge and belief.

(SEAL)

(SIGNATURE OF NOTARY)

A-36-6-56

My Commission Expires _____ Printed Name _____

RETIREMENT SYSTEM USE

This election recorded on: _____ by _____

BOARD OF ADMINISTRATION
Public Employees' Retirement System

Mrs. Mary Murphy
P. O. Box 893
Georgetown, Guyana
SOUTH AMERICA

12 May 1978

Operations Officer
CROCKER NATIONAL BANK
Palo Alto Main Office
250 University Avenue
Palo Alto, California 94302

In re: Account #0514 026519-22
Account name: Mrs. Mary Murphy
Taxpayer ID# 385 26 7009
Balance of Account, including interest to date.

Dear Sir:

I am no longer residing in Palo Alto, California, anymore.
Therefore, I will not be needing an account there any longer.

would you be so kind as to close my accounts and send me
a check for the proceeds to my new address. I will be
here for an extended period of time.

Your earliest attention to this will be most sincerely
appreciated. Thank you for your past courtesies.

Very truly yours,

Mary Murphy (Mrs.)

A-36-b-6

Ms. Mary Murphy
P. O. Box 893
Georgetown, Guyana
South America

12 May 1973

Operations Officer
Crocker National Bank
Palo Alto Main Office
250 University Avenue
Palo Alto, California 94302

In re: Account #1290-0311-55276

Dear Sir:

I am no longer residing in Palo Alto California anymore,
and so I will not be needing an account there any longer.

Would you be so kind as to close my accounts and send
me a check for the proceeds to my new address. I will be
here for an extended period of time.

Your earliest attention to this will be most sincerely
appreciated. Thank you for your past courtesies.

Very truly yours,

Mary Murphy

A-36-6-7

20/5/78

w

Angel Mwell -

1. Dorothy Anderson -

1161 E. 76th St. LA. Co. P. Watch

D. Savings

2. George Perry

800 N. Street, Larose Co. - Tape Reader

Bennie Kee

1. Judy Flower - Watch

2. Mary Moore - Watch

Lois Howard

Braldo - Watch

Jerry Smith -

Richard Smith - Watch

A-36-b-8

To Betty Mc Cann or June Caproni

1. Insurance for Samuel M. Anderson
American Postal Workers Union AFL-CIO
817 - 14th St. N.W., Washington D.C. 20005
Health Plan Ins. for retired Member.
300 per year - 1978 due - Pay?? Probable no benefit
Outside USA.
- (2) Insurance (Car) for Bertha Cook.
California State Automobile Ass.
- (3) Maurice C. Fitch AAA -
P.O. B. 1860 - 1500 Van Ness Ave. S.F. Ca. 94101

A-36-b-9

To June Crym

1. See if authorization to obtain funds from Basic Acct of Vivian Anderson was obtained
2. Authorization for change of address for SS# for Vivian Anderson
3. Check with ^{claim to have been} Estelle McCall re: Insurance Policy given to her by Lovi Jean Lucas.
4. Change of address for SS for Roberta Wade

A-36-b-10

~~Copied~~
mailed
2/14/78

P.O. Box 15176
San Francisco Calif

National Life & Accident Ins Co.
10701 So. Vermont Ave
Los Angeles, Calif

Sir:

I, Carol Roberts, am writing to surrender the
following Insurance policies for their cash
value.

- # 9244881
- # 6538892061
- # 6538892062

As I am traveling, please send reply to
my attorney Eugene Chaiken, P.O. Box 15176,
San Francisco Calif.

Your immediate attention to this request
is appreciated -

Carol Ann Roberts

A-36-b-11

J. Clifford Brown Enterprises
939 So. Mainway Place
Room 301
Los Angeles California
Sui

Re: Christiane Muller
P.O. Box 893
Georgetown Guyana
South America

I am now residing in Guyana where
I expect to remain for a substantial
period of time. As we discussed prior
my departure, the total deposit of Ten
Thousand Dollars (\$10,000.00) plus accrued
interest is to be mailed ~~to~~ me in a
Cashier's check to the above address.
Your immediate attention to this matter
is appreciated.

Thank you for your past courtesies

Very truly yours

Christiane Muller

A-36-b-17

A-36-c

JONESTOWN
Chart of accounts

101	Cash in bank--Checking	200	Accounts Payable
102	Petty Cash	210	Notes and Loans Payable
103	Savings Account		
105	Land and Clearing costs		
106	Buildings -housing	300	Investment Proprietorship, P. T.
107	" Reserve Depr.		
108	Buildings-Businesses & Commercial		
109	" Reserve Depr.	400	P. T. Cash Transfers to Guyana
110	Automobiles	401	Business Income from Guyana Ventures
111	" Reserve Depr.	402	Donations Received
120	Equipment & Machinery	403	Other Miscellaneous Income
121	" Reserve Depr.		
122	Domestic Appliances		
123	" Reserve Depr.		
124	Furniture, Fixtures & Utensils		
125	" Reserve Depr.		
126	Sawmill		
127	" Reserve Depr.		
128	Boats		
129	" Reserve Depr.		
130	BREEDING Stock and Animals		

Expense Accounts:

DOMESTIC --Jonestown

501	Rent and Lease Expense
502	Food
503	Utilities & Gas for house
504	Auto Transportation costs
505	Insurance
506	Entertainment
507	Dues & Subscriptions
508	Domestic Repair & Maint
509	Cable, Tel. & Tel.
510	Office Supplies
511	Advertising
512	Postage
514	Salaries & Wages-Project
515	Medical & Pers. Expense
516	Employers Taxes

525	Educational Costs
525	Depreciation Expense
541	Sundries
560	Air Fares
561	Shipping Costs

584	License Fees & Bus. Tax
585	Real Estate Taxes
586	Engineering Costs

GEORGETOWN EXPENSES

781	Georgetown Rent
782	Georgetown Food
783	Georgetown Utilities
784	Georgetown Auto Exp.
785	Georgetown Personal & Misc. Exp.

BUILDING COSTS--Jonestown

701	Building Costs-Material
702	Electrical
703	Grading and Paving
704	Lath and Plaster
705	Insulation
706	Electrical and Plumbing

BOAT COSTS

720	Boat Supplies
721	Boat Repairs & Maintenance & Drydock Exp.
722	Docking and Harbor costs
723	Licenses & Fees --boat
724	Boat Fuel
725	Food and Special Clothing

SAWMILL COSTS

740	Sawmill Supplies
741	Sawmill Repair & Maintenance
742	Labor Costs
743	Outside Services and Labor

FARM PROJECT COSTS--Jonestown

760	Small Tools Expense (Under \$50)
761	Fertilizers & Pesticides
762	Fuel for Equipment
763	Farm Equipment-Repair & Maintenance
764	Plants and Seeds
765	Livestock and Feed (for livelihood)

A-36-C-1a

JONESTOWN
Chart of accounts

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A-36-C-16

JONESTOWN
Chart of accounts

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123	" Reserve Depr.		
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125	" Reserve Depr.		
126	Sawmill		
127	" Reserve Depr.		
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511	Advertising
512	Postage
514	Salaries & Wages-Project
515	Medical & Pers. Expense
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525	Depreciation Expense
541	Sundries
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A-36-C-1c

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A-36-C-1d

JONESTOWN
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A-36-C-1e

CLIENT
NUMBER

AUTOMATIC SET-U



DATE
RECEIVED

STANDARD CHART NUMBER 7555A								
(X)	DEPT.	ACCOUNT	CLASS	TOTALS		SPACE	TYPE	DESCRIPTION
				2 STT	3 STP			
		102	1			1	T	ASSETS
		103	1			1	T	CURRENT ASSETS
		104	1					CASH IN BANK A-SAV
		105	1					CASH IN BANK A-CKG
		106	1					CASH IN BANK B-SAV
		107	1					CASH IN BANK B CKG
		108	1					PETTY CASH A
		109	1					PETTY CASH B
		110	1	X			T	TOTAL CASH
		111	1			1		INVESTMENTS
		112	1					ACCOUNTS RECEIVABLE
		113	1					INVENTORY A-
		114	1					INVENTORY B-SAWMILL
		115	1					INVENTORY C-FARM
		116	1					INVENTORY D-
		117	1	X				PREPAID EXPENSES
		120	1		X		T	TOTAL CURRENT ASSETS
		121	1				T	FIXED ASSETS
		122	1	R				SITE-A LAND
		123	1					BUILDINGS-A
		124	1	X				RES DEPR BLDGS-A
		125	1					VFHICLES-A
		126	1	X				RES DEPR VEHICLES-A
		127	1					APPLIANCES-A
		128	1	X				RES DEPR APPL-A

ALTERNATE CODING								PAGE 1	
CLASS	TOTALS		SPACE	TYPE	DESCRIPTION				
	2 STT	3 STP							

A-36-C-2a

CLIENT NUMBER

AUTOMATIC SET-UP



DATE RECEIVED

STANDARD CHART NUMBER		7555A					
(X) DEPT.	ACCOUNT	CLASS	TOTALS	INC	T	DESCRIPTION	
			2	3			
			STT	STP			
	129	1				FURN FIXT UTENSILS-A	
	130	1	X			RES DEPR FURN FXT UTN-A	
	139	1		G	T	TOTAL SITE-A	
	140	1	R			SITE-B LAND & CLEARING	
	141	1	S			HOUSING-B	
	142	1				BLDG MATERIALS COST-B	
	143	1				ELEC & PLUMBING-B	
	144	1				LABOR-B	
	145	1				MISC COST-B	
	146	1	X			RES DEPR HOUSING-B	
	150	1	S			ROADS GRADING & PAVING-B	
	151	1				MATERIALS-B	
	152	1				LABOR-B	
	153	1	X			RES DEPR-B	
	155	1	S			SAWMILL BLDG & EQUIP-B	
	156	1				BLDG MATERIAL COST-B	
	157	1				ELEC & PLUMBING-B	
	158	1				LABOR-B	
	159	1				MISC COSTS-B	
	160	1				EQUIPMENT FOR MILL-B	
	161	1	X			RES DEPR SAWMILL-B	
	165	1	S			ELECTRICAL PLANT & EQPT	
	166	1				BLDG MATL COST-B	
	167	1				ELEC & PLUMBING-B	
	168	1				LABOR-B	

ALTERNATE CODING					PAGE 2	
CLASS	TOTALS	SPACE	T	DESCRIPTION		
	2	3				
	STT	STP				

A-36-c-26

CLIENT NUMBER

AUTOMATIC SET-UP


 DATE RECEIVED

STANDARD CHART NUMBER							7555A	
(X)	DEPT.	ACCOUNT	CLASS	TOTALS		SPACE	TYPE	DESCRIPTION
				2 STT	3 STP			
		169	1					MISC COSTS-B
		170	1					EQUIP FOR PLANT-B
		171	1	X				RES DEPR ELEC PLANT-B
		180	1			1		AUTOS & VEHICLES-B
		181	1	X				RES DEPR AUTO-VEH-B
		182	1					FARM/CONST EQ & MACH-B
		183	1	X				RES DEPR EQ & MACH B
		184	1					DOMESTIC APPLIANCES-B
		185	1	X				RES DEPR APPL-B
		186	1					FURN FIXT UTEN DOMESTIC-B
		187	1	X				RES DEPR FFU/DOMES-B
		188	1					BOATS-B
		189	1	X				RES DEPR BOATS-B
		190	1					AIRPLANES-B
		191	1	X				RES DEPR-B
		194	1	R				BREEDING STOCK & ANIML-B
		195	1	R				ORCHARDS & TREES-B
		197	1		G		T	TOTAL SITE-B
		198	1		X	1	T	TOTAL FIXED ASSETS
		199	1		X	1	T	TOTAL ASSETS
		200	2			2	T	LIABILITIES & NET WORTH
		201	2			1		CURRENT LIABILITIES
		202	2	R				ACCOUNTS PAYABLE
		210	2	S				ACCRUED EXPENSES
		211	2					ACCRUED PAYROLL

ALTERNATE CODING						PAGE	3
CLASS	TOTALS		SPACE	TYPE	DESCRIPTION		
	2 STT	3 STP					

A-36-c-2c

CLIENT
NUMBER

AUTOMATIC SET-UP

DATE
RECEIVED

STANDARD CHART NUMBER 7555A								
(X)	DEPT.	ACCOUNT	C L A S S	TOTALS		S P A C E	T Y P E	DESCRIPTION
				2 STT	3 STP			
		293	2	X				MED-D
		294	2	R				RETAINED EARNINGS
		297	2	R				SUSPENSE
		298	2	R				NET INCOME/LOSS
		299	2		X			TOTAL NET WORTH

ALTERNATE CODING					PAGE 5
C L A S S	TOTALS		S P A C E	T Y P E	DESCRIPTION
	2 STT	3 STP			

A-36-C-2e

CLIENT NUMBER

AUTOMATIC SET-UP



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STANDARD CHART NUMBER 7555A									
(X)	DEPT.	ACCOUNT	C	TOTALS		S	T	DESCRIPTION	
				2	3				
			S	STT	STP	INC			
		310	3			2	T	INCOME	
		311	3	R				CASH TRANSFERS HOME OFC	
		312	3	R				BUSINESS INCOME	
		313	3	R				DONATIONS RECEIVED-A	
		314	3	R				DONATIONS RECEIVED-B	
		315	3	R				OTHER MISC INCOME	
		320	3	X				TOTAL CASH RECEIVED	
		398	3		X			TOTAL INCOME	
		399	5			2	T	EXPENSES	
		400	5	M			T	COSTS-SITE A	
		401	5					RENT & LEASE EXP	
		402	5					UTIL & GAS-HOUSING	
		403	5					OFC SUPPLY & BANK CHGS	
		404	5					POSTAGE	
		405	5					CABLE TEL & TEL	
		406	5					DUES & SUBSCRIPTIONS	
		407	5					ADVERTISING & PROMOTION	
		408	5					REPAIR & MAINT-BLDG	
		409	5					SALARY & WAGES PAID	
		410	5					EMPLOYEE MED EXP	
		411	5					EMPLOYER PAYROLL TAX	
		412	5					WURKMENS COMP INS	
		413	5					OTHER INS EXP	
		414	5					DEPRECIATION EXP	
		415	5		X			SALES TAX ON MAJ PURCH	

ALTERNATE CODING								PAGE 6	
C	L	A	S	TOTALS		S	T	DESCRIPTION	
				2	3				
				STT	STP				

A-36-C-2f

CLIENT NUMBER

AUTOMATIC SET-UP



DATE RECEIVED

STANDARD CHART NUMBER										7555A
(X)	DEPT.	ACCOUNT	CLASS	TOTALS		SPACE	TYPE	DESCRIPTION		
				2 ST	3 STP					
		451	5						AGRIC POWER & UTIL	
		452	5						FARM EQUIP REP & MAINT	
		453	5						FARM ANIMALS EXP	
		454	5						VETERINARY COSTS	
		455	5						VINYARDS & STAKES	
		456	5						FARM LABOR	
		457	5						EMPLOYEE TAXES	
		459	5	X			T		SUB TOTAL	
		460	5			2	T		PUBLICATIONS SPECIAL COST	
		461	5						PAPER EXP	
		462	5						DUPL SUPPLIES & SOLUTION	
		463	5						BINDERY SUPPLIES	
		464	5						DARKROOM & CAMERA SUPPLY	
		465	5						ART & COMPO SUPPLIES	
		466	5						REPAIRS-PRESS EQ	
		467	5						REPAIRS-BINDERY EQ	
		468	5						REPAIRS-DARKROOM EQ	
		469	5						REPAIRS-COMPO EQ	
		470	5						EQUIPMENT RENTALS	
		471	5						JOB-OUT COSTS	
		472	5						CONTRACT LABOR	
		473	5						DISTRIBUTION	
		474	5						CLIPPING SERVICE	
		475	5						PUBLIC RELATIONS SFRVICE	
		479	5	X			T		SUB-TOTAL	

ALTERNATE CODING								PAGE	8
CLASS	TOTALS		SPACE	TYPE	DESCRIPTION				
	2 ST	3 STP							

A-36-C-24

CLIENT NUMBER

AUTOMATIC SET-UP



DATE RECEIVED

STANDARD CHART NUMBER 7555A								
(X)	DEPT.	ACCOUNT	CLASS	TOTALS		SPACE	TYPE	DESCRIPTION
				2 STP	3 STP			
		480	5				T	ACCOUNTING SPECIAL COSTS
		481	5					STORAGE & FILING RECORDS
		482	5					NCR COSTS
		483	5					MISC COSTS
		484	5	X			T	SUB-TOTAL
		485	5				T	CONSTRUCTION SPECIAL COST
		486	5					MATERIAL & INSULATION
		487	5					ELEC PLUMB LATH & PLASTR
		488	5					GRADING & PAVING
		489	5					SUB CONTR EXP
		490	5					WAGES PAID
		491	5					OTHER EMPLOYEE EXP
		492	5					EMPLOYEE INS
		493	5					WORKMENS COMP INS
		494	5					MISC CONST EXP
		495	5	X				SUB-TOTAL
		496	5		G			TOTAL SPECIAL COSTS
		500	5	M		1		COSTS-SITE B
		501	5					RENT & LEASE EXP
		502	5					UTIL & GAS-HOUSING
		503	5					OFC SUPPLIES
		504	5					POSTAGE
		505	5					CABLE TEL & TEL
		506	5					DUES & SUBSCRIPTIONS
		507	5					ADVERTISING & PROMOTION

ALTERNATE CODING							PAGE 9
CLASS	TOTALS		SPACE	TYPE	DESCRIPTION		
	2 STP	3 STP					

CLIENT NUMBER

AUTOMATIC SET-UP



DATE RECEIVED

STANDARD CHART NUMBER 7555A									
(X)	DEPT.	ACCOUNT	C L A S S	TOTALS		S A C E	T Y P E	DESCRIPTION	
				2 STT	3 STP				
		508	5						REPAIR & MAINT-BLDG
		509	5						SAL & WAGES PAID
		510	5						EMPLOYEE MED EXP
		511	5						EMPLOYER PAYROLL TAX
		512	5						WORKMENS COMP INS
		513	5						OTHER INS EXP
		514	5						DEPRECIATION EXP
		515	5		X				SALES TAX MAJ PURCH
		520	5	X		1			AUTO TRANSP & TAXIS
		521	5						AIR FARES TO-A
		522	5						AIR FARES TO OTHER
		523	5						SHIPPING & DUTY IN
		524	5						SHIPPING & DUTY OUT
		525	5						SUNDRIES
		526	5						JANITORIAL SUPPLIES
		527	5						EQUIP RENTAL
		528	5		X				EQUIP MAINT
		531	5	X		1			LIC FEES & BUSINESS TAX
		532	5						REAL ESTATE TAX
		533	5						ENGINEERING COSTS B
		534	5						LEGAL & COURT FEES
		535	5						ACCTG & BKKPG CHARGES
		536	5		X				VISAS & MISC
		540	5	X		1			FOOD
		541	5						CLOTHING & PERSONAL

ALTERNATE CODING											PAGE 10
C L A S S	TOTALS		S A C E	T Y P E	DESCRIPTION						
	2 STT	3 STP									

A-36-C-2j

CLIENT
NUMBER

AUTOMATIC SET-UP



DATE
RECEIVED

STANDARD CHART NUMBER											
7555A											
(X)	DEPT.	ACCOUNT	CLAS S	TOTALS		SPACE	TYPE	DESCRIPTION			
				2 STT	3 STP						
		542	5								ENTERTAINMENT-MOVIES
		543	5								RESTAURANT-MEALS OUT
		544	5								EDUCATION COSTS
		545	5		X		T				SUB-TOTAL
		549	5		M		T				TOTAL COST-SITE B
		550	5				T				BUS GARAGE SPECIAL COSTS
		551	5								OVERHEAD PCT
		552	5								MOTORS & MAJOR PARTS
		553	5								SMALL PARTS
		554	5								TIRES
		555	5								SMALL TOOLS
		556	5								OIL & GREASE
		557	5								SAFETY COSTS & EQ MAINT
		558	5								CONTRACT REPAIRS
		559	5								EQUIPMENT RENTALS
		560	5								EQUIP REPAIR & MAINT
		561	5								EMPLOYEE WAGES
		562	5								EMPLOYEE EXP
		563	5								EMPLOYEE INS
		564	5								WORKMENS COMP
		565	5								EMPLOYER TAX
		566	5								CONTRACT LABOR
		567	5								UNIFORMS & LAUNDRY
		568	5								DEISEL & ROAD EXP
		569	5								MISC COSTS

ALTERNATE CODING											
										PAGE 11	
CLAS S	TOTALS	SPACE	TYPE	DESCRIPTION							

A-36-C-2k

CLIENT NUMBER

AUTOMATIC SET-UP



DATE RECEIVED

STANDARD CHART NUMBER 7555A							
(X)	DEPT.	ACCOUNT	CLASS	TOTALS		TYPE	DESCRIPTION
				2 STT	3 STP		
		574	5	X		T	SUB-TOTAL BUS GARAGE
		575	5			1 T	AUTO REPAIR SPECIAL COSTS
		576	5				OVERHEAD PCT
		577	5				MAJOR PARTS
		578	5				SMALL PARTS
		579	5				TIRES
		580	5				SMALL TOOLS
		581	5				OIL & GREASE
		582	5				SAFETY COSTS
		583	5				CONTRACT REPAIRS
		584	5				EQUIP RENTALS
		585	5				EQUIP REPAIR & MAINT
		586	5				EMPLOYEE WAGES PAID
		587	5				EMPLOYEE EXPENSES PAID
		588	5				EMPLOYEE INS
		589	5				WORKMENS COMP
		590	5				EMPLOYER TAX
		591	5				CONTRACT LABOR
		592	5				UNIFORMS & LAUNDRY
		593	5				GAS & ROAD EXP
		594	5				MISC COSTS
		598	5	X			SUB-TOTAL AUTO REPAIRS
		600	5	M		T	OTHER EXPENSE-SITE B
		609	5			T	BOAT COSTS
		610	5				BOAT SUPPLIES

ALTERNATE CODING PAGE 12							
CLASS	DEPT	ACCOUNT	CLASS	TOTALS		TYPE	DESCRIPTION
				2 STT	3 STP		

A-36-C-22

CLIENT NUMBER

AUTOMATIC SET-UP



DATE RECEIVED

STANDARD CHART NUMBER 7555A								
(X)	DEPT.	ACCOUNT	CLAS S	TOTALS		S P A C E	T Y P E	DESCRIPTION
				2 S T T	3 S T P			
		611	5					BOAT REP & MAINT & DRYD
		612	5					DOCKING & HARBOR COSTS
		613	5					LICENSES & FEES-BOAT
		614	5					BOAT FUEL
		615	5					FOOD STORES
		616	5					SPECIAL CLOTHING
		617	5					SPECIAL SECURITY COSTS
		618	5					LABOR COSTS-OUTSIDE
		619	5					MISC OTHER COSTS
		620	5					DEPRECIATION EXP-BOAT
		625	5	X			T	TOTAL BOAT EXPENSE
		630	5	X			T	ELECTRICAL PLANT EXPENSE
		631	5					FUEL & MAINTENANCE
		632	5					LABOR
		633	5					WIRE & LIGHTS
		634	5					MISC OTHER COSTS
		638	5	X			T	TOTAL ELEC PLANT EXP
		639	5	M			T	TOTAL OTHER XP-B
		700	6			2	T	OTHER INCOME
		701	6	X				DISCOUNTS EARNED
		702	6					INTEREST EARNED
		703	6					COMMISSIONS
		704	6					RENTAL INCOME
		705	6					GAIN ON SALE-ASSETS
		706	6					BAD DEBT RECOVERY

ALTERNATE CODING							PAGE 13	
CLAS S	DEPT.	ACCOUNT	CLAS S	TOTALS		S P A C E	T Y P E	DESCRIPTION
				2 S T T	3 S T P			

A-36-C-2m

CLIENT
NUMBER

AUTOMATIC SET-UP



DATE
RECEIVED

STANDARD CHART NUMBER 7555A										
(X)	DEPT.	ACCOUNT	CLASS	TOTALS		SPECIAL MOD.	TYPE	DESCRIPTION		
				2 STP	3 STP					
		709	6	J				SUB-TOTAL		
		710	6	X				INCOME FROM SAWMILL		
		720	6					INCOME FROM FARM		
		748	6	J				SUB-TOTAL SAWMILL-FARM		
		749	6					TOTAL OTHER INCOME		
		750	7				T	OTHER EXPENSE		
		751	7	R				DISCOUNTS ALLOWED		
		752	7	R				INTEREST EXPENSE		
		754	7	R				LOSS ON SALE-ASSETS		
		755	7	R				CONTRIBUTIONS & DONATIONS		
		756	7	R				SUSPENSE		
		757	7	R				BAD DEBTS		
		758	7	R				LIFE INS-OFFICERS		
		759	7	R				ORGANIZATION EXP		
		765	7	G				SUB-TOTAL		
		766	7					SAWMILL		
		767	7					SAWMILL SUPPLIES		
		768	7					REPAIR & MAINT		
		769	7					LABOR & SERVICES		
		770	7					MISC COSTS-SAWMILL		
		775	7	X				TOTAL SAWMILL COSTS		
		776	7					FARM PROJECT COSTS		
		777	7					SMALL TOOLS(UNDER \$50)		
		778	7					FERTILIZERS & PESTICIDES		
		779	7					FUEL FOR EQUIP		

ALTERNATE CODING										PAGE 14	
C L O S E	T O T A L S	2 S T P	3 S T P	S P E C I A L	T Y P E	DESCRIPTION					

A-36-C-2n

CLIENT NUMBER

AUTOMATIC SET-UP



DATE RECEIVED

		STANDARD CHART-NUMBER						
		7555A						
(X)	DEPT.	ACCOUNT	CLASS	TOTALS		SPACE	TYPE	DESCRIPTION
				2 STT	3 STP			
		780	7					REP & MAINT-EQUIP
		781	7					PLANTS & SEEDS
		782	7					LIVESTOCK FEED & CARE
		783	7					LABOR COSTS-FARM
		784	7					MISC COSTS-FARM
		788	7	X				TOTAL FARM EXPENSES
		798	7					TOTAL OTHER EXPENSE

		ALTERNATE CODING						
		PAGE 15						
(X)	DEPT.	ACCOUNT	CLASS	TOTALS		SPACE	TYPE	DESCRIPTION
				2 STT	3 STP			

March 11, 1975

Dear Gene:

Just a quick note to let you know I am giving your recommendations my immediate attention.

Your first "suggested re-charting of accounts" bounced right off of the computer. It is designed for "regular" accounting methods, and I spent three weeks adapting a chart of accounts that would be as broad as this computer would allow.

Initially, we will not have large capital investments in the businesses you have listed, and so there were accounts designed to GROUP these items. Since your comments actually fall into categories, I shall address the categories rather than the individual items. Meanwhile, please send the list of expenditures with explanations and amounts so that I can get the 1974 items on the computer... and get regular statements going to Father. It is not realistic to drag these items out like this.

Now, addressing your letter:

As I explained, the accounts in the 100 series are assets...NOTE that some of them have summary groupings...that is: 141 through 145 will print out collectively on the computer...as ONE FIGURE... and when these items are finished, they will be depreciable as CHURCH STRUCTURES...

However, note that 155 through 160 refers to the sawmill, and the entire batch of items can be pulled through a "contra-account" when we are ready to start our COMMERCIAL sawmill operations... All of the related items: Assets, liabilities, income, cost of goods sold, other expenses, etc., as previously stated can be transferred through contra accounts directly to an individual and separate set of books on the computer... but your original entry books would have to be separate: you would need a cash and check register for EACH separate business...the most important factor would be to keep your cash boxes separate or there will be nothing to balance to... and your cash should be balanced each month, regularly on the 1st or last day of the month. I am sending under separate cover some triplicate cash receipt books: please use these in place of the checks...then we will have reference numbers on the items listed, just like a check number in the ledgers for easier tracing of questionable items or where Father wants further explanation...we know where to look.

Getting back to your letter, whenever a business really gets FUNCTIONAL...it will need a small and simple, but separate set of books entirely... at that time, only collective figures will go on the master set of books...These will go in the 300 series as Income from Farm, Income from Sawmill, etc... on a contra-account basis...so that you will have a collective look at your entire Guyana operation from this set of books.

Accounts receivable will be one set only on the general books -- each individual business will have separate receivables, only when the receivables get too large for their collective registry... they can go through the contra account system...because the money will be coming into a single source, and at the time the money is received it is either a reduction of one asset(receivables) and an increase of another asset, cash in hand...or bank. The revenue is shown at the time of sale if you are to have truly effective books...then the collection can be handled through the contra accts. The contra account on the business books sets as an asset (Deposits with Temple Treasurer) and on the business books it will be an income or credit item.... (assets being debits, income being credits as you are aware).

All depreciation becomes an expense...and the Reserve for depreciation lowers the value of the asset and sets as a credit alongside the asset account...while the depreciation itself would go with the tax-deductible expenses...

True, some items will appreciate in value...but you do not "expense" more than you spent... and
why pay incometax on appreciation????? (over)

A-36-C-3a

Perhaps you will be kind enough to contact the local tax accountants association and see what is available down there on the "taxation of foreign business investment" and will we be taxed differently as a church -- as we are here? Could you send me some of the actual tax forms... and any booklets that might be available on explanation basis...

Since you will probably be constructing "several" related buildings at a time, it may be necessary to log a collective total under the breakdowns we have set up, and then allocate the construction of each structure on a percentage basis...since depreciation is set up on COMPLETION... the problem should be relatively easily solved.

Re your "work in progress" ledger... note that your asset accounts are set up to REFLECT work in progress, as well as collective, single totals on the Balance Sheet...but in the ledger, it will be broken down as "in progress" costs...

If we wanted to computerize each JOB as a jobs in progress item, this would necessitate a CONSTRUCTION SET OF BOOKS, requiring separate entry of ALL construction items... Certainly I can set it up, as I was a construction accountant as you know... but such sophistication in our books would require a lot more work at the source -- and based on the great amount of trouble we have had in getting out the simple entry system, any complicated breakdowns and entries of that nature do not seem to be advisable under the present limited staffing... the books should be of simple nature down there, so that if you get pulled up here, ANYONE can list the items of money spent, the explanation and the amount...and let us code them, and let the computer handle any complications we might want...

It is simple enough to set-up any new-born calves, etc., just LIST THEM on a separate sheet, and we will make the appropriate entry... we will modify our system to your needs, as they come up... but no use to over-complicate our bookkeeping at this time... The old bookkeeping axiom, WHAT ARE YOU GOING TO DO WITH THE INFORMATION AFTER YOU ISOLATE IT... should be kept in mind, and certainly I know that you prefer simplicity -- and that is what we are trying for here.

I will carefully analyse your questions, and make such modifications as seem necessary...and will send you a modified chart of accounts to cover... Meanwhile, please just send the notations of expenses, and explanations, and I will code... Please do not hold up any longer. PC is giving the Guyana Coordinating Committee "hale columbia..." on this account...they insist on an immediate accounting, and Father is asking for an immediate accounting...

Certainly I am deeply appreciative of the time you both have spent studying and evaluating these accounts, and I will not let you down here... Please work with us initially and as modifications are needed to give you proper operational guides, we will be most happy to re-structure... However, please try the present setup, though I will go through it and check out CAREFULLY the recommendation you have sent..

Hope I will get to come down this next trip... Everyone who has been down there has given you all the very highest rave notices... keep up the wonderful work.

Father loves you all so much, and we all miss our wonderful brothers and sisters to the "south" ...take care.

Tish

A-36-C-36

To Tish
From Gene

SUGGESTIONS ON CHART OF ACCOUNTS

<u>#</u>	<u>Comment</u>
106	-B will never have a savings account, no banks in area; delete
108, 109	-Should be "cash account"
111	-Too general. What would they be?
112	-We need a separate accounts receivable for <u>each operation</u> : boat, pigs, dairy, cattle, farm, mill, cassava plant, so we can review each one separately
113-116	-Does this include "goods on hand"?, "work in progress"?, How handle half grown crops-are they an asset? At what stage of maturity?
123	-Need a separate account for each building-maybe not in Georgetown-what do you think? example: vegetable market, lumber yard, office/home, church
140 etc	-No account for cleared land land per se - is it an asset? I think so, nor a expense account for the cost of land clearing.
141-165	-Need a separate account for each finished structure, <u>and</u> a work in progress or construction account for each structure during construction. Otherwise we won't be able to show cost for depreciation. See comment to #112. Also for unallocated construction supplies & equipment.
194-5	-How and when do you make entries? When a calf is born or a tree planted? Both valued much higher 4 years later.
200 Series	-There should be one set up for each business from the start-we will have to do it here anyway.
281-297	-Irrelevant, Delete
311	-Should refer to A only
312	-Separate account for each business
412	-Should be NIS
411	-Should be Withholding tax income tax
415	-Delete, no sales tax here, should be "Tax Stamps"
420-29 Series	-Add photo expense, equipment costs, secretarial supplies
440 Series	-Add on account for medical and drugs, this is is a big item. I separated the housing & business functions on mine, it is a better way.
450 Series	-Should be a separate series for farm, pigs, dairy, cattle

A-36-C-4a

XXXXX

XXXXXXXX

cassava plant. Where do we put leasehold improvements such as fencing, pasture, etc.

- 501 -Note most lease expense Example:Survey should be capitalized. If they took the lease back (or part of it) they would have to pay us. They capitalize it.
- 505 -Delete. None there, could replace with radio cost, mostly M & R
- 508 -Separate account for residential and each business.
- 510-512 -See comments on A. Also note! Most of our payment is to labor contractors, farm should have such an account
- 516 -all exchange costs are borne by A
- 514 -Separate account for each business
- 532 -None, delete
- 500-30 -One for each business
- 540 Series -Add an account for chickens,(we grow our own-but not mix in food), medical, allowances, each
- 600-25Series-We'll probably end up with several boats of different sizes, two may be "business" the others not. Each business boat will need its own accounting
- 750 etc. -We need a theft and casualty loss account
- 766 -Where do we depreciate the sawmill buildings and equipment as a separate entity?
- 776 Series -Separate set for farm, pigs, dairy, cattle, cassava plant

Well, let me know. I may not have it understood, if so clarify. We buy pigs in March.

Love,
Gene

A-36-C-46

MEMO TO: Paula Adams, Gene Chaikin, Joyce and Charlie Touchette

Praise God! we have a computer service now that will be doing all of your accounting for you....

I have enclosed two copies of the MASTER CHART OF ACCOUNTS...and if you will send me TWO SHEETS weekly from the interior, and TWO SHEETS weekly from the city, then we can computerize and have reports in Father's hands immediately, and since the computer turn-around is only a few days, we can have your report on its way back to you in this period of time.

Note the simplified four page chart of accounts --numerically, and the TWO CATEGORIES...
Site A --which is for GEORGETOWN
Site B --which is for the interior, JONESTOWN...

Note under fixed assets on page 1...

<u>Site B Land & Clearing</u>	
Housing B -----	1
Bldg Materials Hsg B -----	2
Elec & Plumb Hsg B -----	3
Labor Hsg B -----	4
Misc Cost Hsg B -----	5
Res Depr Hsg B -----	6

You will note on the "AUTOMATIC SETUP" sheets of the charts of accounts under this same grouping --after the class column, one labeled "totals" you will note on first line an "S" and on ending line, an "X"...this means that this account will be SUMMARIZED on the statement, but will be detailed on the General Ledger and trial balance....All that will show is a total to date invested in Housing B... (or the housing for the people at Jonestown).

NOTE UNDER EXPENSES...that Site A and Site B END WITH #449 and 549 and the accounts that follow these are pertaining to Redwood Valley and United States Expenses....

Generally, the expenses should be differentiated from the CONSTRUCTION OF ASSETS and you will note that the chart of accounts details these out carefully, if you will study it....

Under OTHER INCOME...[and the bulk of your money will be under #311, Cash Transfers which you will list in GUYANESE MONIES rather than in U. S. dollars, as your ~~chart~~ books will be reflecting costs in Guyanese terms, and not in U. S. terms...Items of input from the States will be handled differently, in a summary account on the PT --U. S. A. books, and you will receive a notation of this monthly as an addendum to your own books, the US paid items will be listed in U. S. dollars and will not be an integral part of YOUR BOOKS, but will be an addition thereto.]...under Other income will be any monies you EARN in Guyana, from Sawmill and farm, and we will add as you get other sources of income...

Note the distinction between COST OF ASSETS and COST OF PRODUCING INCOME... you will first be constructing the assets, and the labor costs of construction will go under assets...LATER, when the business is operational, the labor will go under the other expense item as COST OF PRODUCING THE INCOME....

Therefore, in all cases: the original construction costs will all go under the asset accounts, and once completed, we will only enter annual depreciation and OCCASIONAL improvements or additions....Once the businesses begin, the ~~EXPENSE~~ OTHER EXPENSE items will be used...

If you have any questions, probably Charlie Touchette or Gene Chaikin will understand my explanations, as incomplete as this brief explanation is... If you need further explanation from me, I will send a more detailed explanation.

A-36-C-5a

ALL THAT IS NEEDED FROM YOUR END IS:

- 1) A CASH REGISTER: listing of SOURCE of the cash: which bank account, by number, and location... and explanation and amount... and YOUR CODING from the chart of accounts.

Please assign someone to balance the cash weekly and send us a cash recording sheet. A sample is enclosed for you to use... Send us a CODED, legible copy of this sheet -- WEEKLY so that we do not have a pile-up on our computer....

- 2) A CHECK REGISTER ON EVERY CHECKING ACCOUNT should be forwarded, listing the checks written BY NUMBER, and no numbers should be omitted; please note when a number is voided. Please use PRINTED, NUMBERED checks...

ANY AMOUNTS IN SAVINGS ACCOUNTS should be given to us by account number, and on a separate sheet -- send us notations of any changes in these accounts.

SEE SAMPLE SHEETS ATTACHED:

- 1) Cash Register
- 2) Check Register (one for every checking account-MUST BE SEPARATED)
- 3) Memorandum of Savings Accounts and any changes therein...

THE ABOVE ITEMS should be listed separately for Jonestown (SITE B) and for Georgetown (SITE A)... Note that the accounts both assets and expenses are separated and the A and B notations are utilized throughout...

This means that we have a maximum of 3 sheets weekly, and one person should be assigned to see that these are done, the explanations listed --WITH NO EXCEPTIONS--and the coding put in. If you are in doubt on the coding, put a memorandum at the bottom of the sheet giving us a more detailed explanation of the item in question, or items, as the case may be, and we will make the coding decision; there should not be many of these, as I'm sure one of you will figure out how you will want to charge it... IF YOU NEED TO ADD AN ACCOUNT, send me the information regarding it, why you need to add it, and I will assign it a number and send it into the computer center.

BE SURE you keep a copy of the sheets; please send us the originals...

Let me know if there are any questions.

Regards to all and wish we could see you soon....

Tish

A-36-C-56

MEMO TO: Paula Adams, Gene Chaikin, Joyce and Charlie Touchette

Praise God! we have a computer service now that will be doing all of your accounting for you....

I have enclosed two copies of the MASTER CHART OF ACCOUNTS...and if you will send me TWO SHEETS weekly from the interior, and TWO SHEETS weekly from the city, then we can computerize and have reports in Father's hands immediately, and since the computer turn-around is only a few days, we can have your report on its way back to you in this period of time.

Note the simplified four page chart of accounts --numerically, and the TWO CATEGORIES...
Site A --which is for GEORGETOWN
Site B --which is for the interior, JONESTOWN...

Note under fixed assets on page 1...

<u>Site B Land & Clearing</u>	
Housing B -----	1
Bldg Materials Hsg B -----	2
Elec & Plumb Hsg B -----	3
Labor Hsg B -----	4
Misc Cost Hsg B -----	5
Res Depr Hsg B -----	6

You will note on the "AUTOMATIC SETUP" sheets of the charts of accounts under this same grouping --after the class column, one labeled "totals" you will note on first line an "S" and on ending line, an "X"...this means that this account will be SUMMARIZED on the statement, but will be detailed on the General Ledger and trial balance....All that will show is a total to date invested in Housing B... (or the housing for the people at Jonestown).

NOTE UNDER EXPENSES....that Site A and Site B END WITH #449 and 549 and the accounts that follow these are pertaining to Redwood Valley and United States Expenses....

Generally, the expenses should be differentiated from the CONSTRUCTION OF ASSETS and you will note that the chart of accounts details these out carefully, if you will study it....

Under OTHER INCOME...[and the bulk of your money will be under #311, Cash Transfers which you will list in GUYANESE MONIES rather than in U. S. dollars, as your ~~chart~~ books will be reflecting costs in Guyanese terms, and not in U. S. terms...Items of input from the States will be handled differently, in a summary account on the PT --U. S. A. books, and you will receive a notation of this monthly as an addendum to your own books, the US paid items will be listed in U. S. dollars and will not be an integral part of YOUR BOOKS, but will be an addition thereto.]...under Other income will be any monies you EARN in Guyana, from Sawmill and farm, and we will add as you get other sources of income...

Note the distinction between COST OF ASSETS and COST OF PRODUCING INCOME... you will first be constructing the assets, and the labor costs of construction will go under assets... LATER, when the business is operational, the labor will go under the other expense item as COST OF PRODUCING THE INCOME....

Therefore, in all cases: the original construction costs will all go under the asset accounts, and once completed, we will only enter annual depreciation and OCCASIONAL improvements or additions....Once the businesses begin, the ~~EXPENSE~~ OTHER EXPENSE items will be used...

If you have any questions, probably Charlie Touchette or Gene Chaikin will understand my explanations, as incomplete as this brief explanation is... If you need further explanation from me, I will send a more detailed explanation.

A-36-C-6a

ALL THAT IS NEEDED FROM YOUR END IS:

- 1) A CASH REGISTER: listing of SOURCE of the cash: which bank account, by number, and location... and explanation and amount... and YOUR CODING from the chart of accounts.

Please assign someone to balance the cash weekly and send us a cash recording sheet. A sample is enclosed for you to use... Send us a CODED, legible copy of this sheet -- WEEKLY so that we do not have a pile-up on our computer....

- 2) A CHECK REGISTER ON EVERY CHECKING ACCOUNT should be forwarded, listing the checks written BY NUMBER, and no numbers should be omitted; please note when a number is voided. Please use PRINTED, NUMBERED checks...

ANY AMOUNTS IN SAVINGS ACCOUNTS should be given to us by account number, and on a separate sheet -- send us notations of any changes in these accounts.

SEE SAMPLE SHEETS ATTACHED:

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- 2) Check Register (one for every checking account--MUST BE SEPARATED)
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This means that we have a maximum of 3 sheets weekly, and one person should be assigned to see that these are done, the explanations listed --WITH NO EXCEPTIONS--and the coding put in. If you are in doubt on the coding, put a memorandum at the bottom of the sheet giving us a more detailed explanation of the item in question, or items, as the case may be, and we will make the coding decision; there should not be many of these, as I'm sure one of you will figure out how you will want to charge it... IF YOU NEED TO ADD AN ACCOUNT, send me the information regarding it, why you need to add it, and I will assign it a number and send it into the computer center.

BE SURE you keep a copy of the sheets; please send us the originals...

Let me know if there are any questions.

Regards to all and wish we could see you soon....

Tish

A-36-C-66

MEMO TO: Paula Adams, Gene Chaikin, Joyce and Charlie Touchette

Praise God! we have a computer service now that will be doing all of your accounting for you....

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A-36-C-7a

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- 2) A CHECK REGISTER ON EVERY CHECKING ACCOUNT should be forwarded, listing the checks written BY NUMBER, and no numbers should be omitted; please note when a number is voided. Please use PRINTED, NUMBERED checks...

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Regards to all and wish we could see you soon....

Tish

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FT 895 4286-2018 3

- Source 1 - Sales Jnl
- 2 - Cash Receipts
- 3 - Check Registers
- 4 - open
- 5 - open
- 6 - Invoice Registers
- 7 - General Jnl
8. [Restricted on groups 3 & 4]
9. Miscellaneous

MASTER CHART OF ACCOUNTS

102	ASSETS	188	Boats B
103	<u>CURRENT ASSETS</u>	189	Res Depr Boats B
104	Cash In Bank A-Savings	190	Airplanes B
105	Cash In Bank A-Checking	191	Res Depr Airplanes B
106	Cash In Bank B-Savings	194	Breeding Stock & Animals B
107	Cash In Bank B-Checking	195	Orchards & Trees B
108	Petty Cash A	197	Total Site B
109	Petty Cash B	198	TOTAL FIXED ASSETS
110	Total Cash	199	TOTAL ASSETS
111	Investments		
112	Accounts Receivable	200	LIABILITIES & NET WORTH
113	Inventory A	201	<u>CURRENT LIABILITIES</u>
114	Inventory B-Sawmill	202	Accounts Payable
115	Inventory C-Farm	210	Accrued Expenses
116	Inventory D-	211	Accrued Payroll
117	Prepaid Expenses	212	Accrued Rents
120	Total Current Assets	213	Accrued Interest
121	<u>FIXED ASSETS</u>	214	Accrued Prop Taxes
122	Site A Land	215	Accrued Payroll Taxes
123	Buildings A	216	Accrued Other Taxes
124	Res Depr Bldgs A	219	Total Current Liabilities
125	Vehicles A	221	<u>OTHER LIABILITIES</u>
126	Res Depr Veh A	222	Notes Payable
127	Appliances A	223	Mortgages Payable
128	Res Depr Appl A	224	Contracts Payable
129	Furn Fixt Utensils A	229	Total Other Liabilities
130	Res Depr Furn/fixt/utensA	230	TOTAL LIABILITIES
139	Total Site A	280	NET WORTH
140	Site B Land & Clearing	281	PARTNERSHIP
141	Housing B	282	Partner A
142	Bldg Materials Hsg B	283	Draw A
143	Elec & Plumb Hsg B	284	Medical A
144	Labor Hsg B	285	Partner B
145	Misc Cost Hsg B	286	Draw B
146	Res Depr Hsg B	287	Medical B
150	Roads, Grading & Paving B	288	Partner C
151	Materials Paving B	289	Draw C
152	Labor Paving B	290	Medical C
153	Res Depr Pav/Roads B	291	Partner D
155	Sawmill, Bldg & Equipment B	292	Draw D
156	Bldg Matl Sawmill B	293	Medical D
157	Elec & Plumb Sawmill B	294	Retained Earnings
158	Labor Sawmill B	297	Suspense
159	Misc Costs Sawmill B	298	NET INCOME/LOSS
160	Equipment for Sawmill B	299	TOTAL NET WORTH
161	Res Depr Sawmill B		
165	Electrical Plant & Equip. B	310	INCOME
166	Bldg Matl Elec B	311	Cash Transfers Home Office
167	Elec & Plumb/Elec B	312	Business Income
168	Labor Elec B	313	Donations Received A
169	Misc Costs Elec B	314	Donations Received B
170	Equip for Plant B	315	Other Misc Income
171	Res Depr Elec Plant B	320	Total Cash Received
180	Autos & Vehicles B	398	TOTAL INCOME
181	Res Depr Auto&Veh B		
182	Farm&Const Equip/Mach B		
183	Res Depr Eq & Mach B		
184	Domestic Appliances B		
185	Res Depr Domest Appl B		
186	Furn Fixt Uten Domestic B		
187	Res Depr F/F/Ut/Doms B		

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399 EXPENSES

400 Costs Site A
 401 Rent & Lease Exp
 402 Util, Gas --housing
 403 Ofc Supply & Bank Chgs
 404 Postage
 405 Cable, Tel & Tel
 406 Dues & Subscriptions
 407 Advertising & Promotion
 408 Repair & Maint Bldg
 409 Salary & Wages Paid
 410 Employee Medical Exp
 411 Employer Payroll Tax
 412 Workmens Comp Ins
 413 Other Insurance Exp
 414 Depreciation Exp
 415 Sales Tax on Maj Purch
 416 Bank Chg & Exchange Cost
 420 Auto, Transp & Taxies
 421 Air Fares to B
 422 Air Fares Other
 423 Shipping & Duty In
 424 Shipping & Duty Out
 425 Sundries
 426 Janitor Supplies
 427 Equipment Rental
 428 Equipment Maintenance
 429 Janitorial Supplies
 431 Lic, Fees & Business Taxes A
 432 Real Estate Taxes A
 433 Engineering Costs A
 434 Legal & Court Fees A
 435 Accounting & Bkpg Charges A
 436 Visas & Misc A
 440 Food
 441 Clothing & Personal
 442 Entertainment-movies
 443 Restaurant-Meals out
 444 Education Costs
 445 Sub total
 449 Total Costs Site A

450 SPECIAL AGRICULTURAL COSTS

451 Agric Power & Util
 452 Farm Equip Rep & Maint
 453 Farm Animals Exp
 454 Veterinary Costs
 455 Vinyards & Stakes
 456 Farm Labor
 457 Employer Taxes
 459 Sub total

460 PUBLICATIONS SPECIAL COSTS

461 Paper Expense
 462 Duplicator Supplies & Solutions
 463 Bindery Supplies
 464 Darkroom & Camera Supply
 465 Art & Compo Supplies
 466 Repairs - Press Equipment
 467 Repairs - Bindery Equipment
 468 Repairs - Darkroom Equipment
 469 Repairs - Composition Equipment
 470 Equipment Rentals
 471 Job-Out Costs
 472 Contract Labor-Publications
 473 Distribution
 474 Clipping Services
 475 Public Relations Service
 479 Sub total

480 ACCOUNTING Special Costs

481 Storage & Filing Records
 482 NCR Costs
 483 Misc Acctg Costs
 484 Sub total

485 CONSTRUCTION Special Costs

486 Material & Insulation
 487 Elec, Plumb, Lath & Plaster
 488 Grading & Paving
 489 Sub-Contract Expense
 490 Wages Paid
 491 Other Employee Expense
 492 Employee Insurance
 493 Workmens Comp Insurance
 494 Misc Const Expense
 495 Sub total
 496 TOTAL Special Costs

500 Costs Site B'

501 Rent & Lease Expense
 502 Util & Gas - Housing
 503 Ofc Supplies
 504 Postage
 505 Cable, Tel & Tel
 506 Dues & Subscriptions
 507 Advertising & Promotion
 508 Repair & Maint --Bldg
 509 Salaries & Wages Paid
 510 Employee Medical Expense
 511 Employer Payroll Taxes
 512 Workmens Comp Ins.
 513 Other Insurance Expense
 514 Depreciation Expense
 515 Sales Tax Major Purch
 516 Bank Charges & Exchange Costs
 520 Auto, Transp & Taxies
 521 Air Fares to A
 522 Air Fares to Other
 523 Shipping and Duty In
 524 Shipping and Duty Out
 525 Sundries
 526 Janitorial Supplies
 527 Equipment Rentals
 528 Equipment Maintenance

A-36-c.7e

531	Licenses, Fees & Business Taxes	600	<u>OTHER EXPENSE Site B</u>
532	Real Estate Tax	609	Boat Costs
533	Engineering Costs B	610	Boat Supplies
534	Legal & Court Costs B	611	Boat Rep & Maint & Drydock
535	Acctg & Bkpg Chgs	612	Docking & Harbor Costs
536	Visas & Misc Exp	613	Licenses & Fees - Boat
540	Food	614	Boat Fuel
541	Clothing & Personal	615	Boat Food Stores
542	Entertainment-Movies	616	Boat Special Clothing
543	Restaurant - Meals Out	617	Special Security Cpts
544	Education Costs	618	Labor Costs --Outside
545	Sub total	619	Misc Other Boat Costs
549	TOTAL COST SITE B	620	Depreciation Expense - Boat
550	<u>BUS GARAGE Special Costs</u>	625	Total Boat Expense
551	Overhead Percentage	630	<u>ELECTRICAL PLANT EXPENSE-B</u>
552	Motors & Major Parts	631	Fuel & Maintenance
553	Small Parts	632	Labor
554	Tires	633	Wire and Lights
555	Small Tools	634	Misc Other Costs
556	Oil & Grease	638	Total Elec Plant Exp-B
557	Safety Costs & Equip Maint	639	TOTAL OTHER Expenses B
558	Contract Repairs	700	<u>OTHER INCOME</u>
559	Equipment Rentals	701	Discounts Earned
560	Equipment Repair & Maint	702	Interest Earned
561	Employee Wages	703	Commissions
562	Employee Expenses	704	Rental Income
563	Employee Insurance	705	Gain on Sale-Assets
564	Workmens Comp Ins	706	Bad Dept Recovery
565	Employer Taxes	709	Sub total
566	Contract Labor	710	Income from Sawmill
567	Uniforms & Laundry	720	Income from Farm
568	Deisel & Road Exp	748	Subtotal Sawmill/Farm Inc.
569	Misc Costs	749	TOTAL OTHER INCOME
574	Sub total Bus Garage	750	<u>OTHER EXPENSE</u>
575	<u>AUTO REPAIR Special Costs</u>	751	Discounts Allowed
576	Overhead Percentage	752	Interest Expense
577	Major Parts	754	Loss on Sale of Assets
578	Small Parts	755	Contributions & Donations
579	Tires	756	Suspense
580	Small Tools	757	Bad Debts
581	Oil & Grease	758	Life Insurance Officers
582	Safety Costs	759	Organization Expense
583	Contract Repairs	765	Sub total
584	Equipment Rentals	766	SAWMILL
585	Equipment Repair & Maint	767	Sawmill supplies
586	Employee Wages Paid	768	Repair & Maint
587	Employee Expenses Paid	769	Labor & Services
588	Employee Insurance	770	Misc Costs Sawmill
589	Workmens Comp Ins	775	Total Sawmill Costs
590	Employer Taxes	776	FARM PROJECT COSTS
591	Contract Labor	777	Small Tools (Under \$50)
592	Uniforms & Laundry	778	Fertilizers & Pesticides
593	Gas & Road Expense	779	Fuel for Equipment
594	Miscellaneous Auto Repair Costs	780	Repair & Maintenance-equip.
598	Sub total Auto Repairs	781	Plants and Seeds
		782	Livestock feed and care
		783	Labor Costs-farm
		784	Misc Costs - Farm
		788	Total Farm Expenses
		798	TOTAL OTHER EXPENSE

A-36-C-7f

ROSH TO TIGN

February 18

Tish;

I just reviewed all of the accounting material that you sent up and I believe that I do understand most of it. I'll be asking a lot of questions later in this letter. It will just freak Paula and Joyce out; so, I'm abstracting the very minimum that they will be using in the next few months and making a memo for each of them, just charting the a/c that they will be using, etc. I'll send a copy to you. In the meantime just hope that I don't give bad instructions.

My review of the chart of accounts tells me that it is not designed to permit the retrieval of ~~most~~ ^{some} of the information that we feel is significant here in the making of business decisions and in preparing the inevitable tax returns. I am sending you the chart of accounts that I basically worked out with help from Charlie and Paula. While it shows a very real lack of understanding of accounting principles, if you review it carefully you must see some of the concerns that we had that went into the design. I'll go into some of those later. For now I think that you and I had best have a radio conference to see if we can iron out all of the concerns that we have here. I will arrive at Jonestown Sat. 21 st. I would prefer not to stay there more than ten days maximum. I am sending a chart of accounts that we put together with this letter. Please study both and arrange radio contact as soon as you are briefed enough to talk. If we can make radio contact this weekend I will try to arrange a monitoring time on the radio at our end. So, that is my plan. Now for the details and some cursory observations.

Tax structure: we will have an obligation to pay income tax on non religion related income, much like in the U.S. though the rates are lower. I have only a general idea after having "read over" the statutes. Business expense deductions and depreciation allowances are generally like the U.S. rules, though rates and details are different. Information to permit filing of returns must be available. There may be attribution problems. How we treat "cost of keep" of workers, and others is a mystery, but since it smells like a payroll there is an issue. Individual income tax is also a mystery. We can't have it both ways - probably it will require the equivalent of a Revenue Ruling. Either that or go to a straight payroll system and get entangled in the same sort of goup there is up there - equivalents of medical care, social security, tax deductions etc. etc. Anyway we have to have cost of living data retrievable, and distinguish between "A" & "B" (I'm showing off my newfound skills at computer accounting.), *INCLUDING MEDICAL CARE, ALLOWANCES, ETC.*

Business analyses. We need cost accounting on each structure, each separate "business" e.g. mill, boat, farm, dairy, cassava plant, etc. to be able to know if they are operating economically, where too much may be costing, etc. the usual reasons. We need to know maintenance costs on our equipment for re order purposes and also for budgeting purposes. WE need the separate cost for each structure, *AND MACHINE WE BUILD* in order to control costs, compare costs e.g. metal sheet roof to wood shingle roof, and for depreciation purposes. It is just as if we were running a whole series of small to medium businesses in the U.S. with the same tax concerns but with the prerogative, rather the obligation of consolidating.

You may not need all of this stuff at your end, but we need it here as I think you can see from this little analysis. Thus we have the choice of arranging the chart of accounts that you set up to meet these needs or using a dual system where, you know, the old "two sets of books" game. Seriously, I love the computer idea and of course would like the people responsible here to have access to this wonderful labor saving device. So, I'd like some collaboration on the chart of accounts.

Miscellaneous comments. WE don't use savings accounts at this time so don't expect any of those for a while. Mails may be a problem, we will certainly have to make each REGISTER in triplicate for security. You know, one for you, one for us, and one to get lost in the mails. It will likely be slower than you think as well. QUESTION: How about programing the whole thing on some sort of abasis ~~to~~ from Jan. 1974. I could probably reconstruct it with enough accuracy to derive a lot of usefull information. Our money flow system is as follows: From the U.S. to Barclays a/c which is the Georgetown checking a/c; from there into either 'A' cash a/c (much more business is done in cash here than the U.S.- it is NOT a petty cash a/c;

A-36-c-8a

by check into the Guyana National Co-operative Bank checking a/c which is used by "B" only; from that a/c into the "B" cash a/c which is very large, bec. payrolls for contractors and so forth.

I will do the 12/73 to 3/75 on the form I developed unless I hear from you otherwise. I'de have to do it by hand. In that event, and probably in any event for various reasons please get me sent up lots - at least 1000 sheets each of Wilmer #6143 & #6158, journal and column distribution sheets respectively. WE have lots of little accounting burdens that we will just keep to ourselves such as costing on each crop, each land clearing contract, etc ad nauseum.

There are lots of unanswered questions such as, how do we depreciate the orchards? the pastures? dairy cows? How do you show accretion in the chicken coop, the pig herd, the dairy and beef cows? No cash, just chickens, pigs and cows. Does it make a difference if they are held for sale or for home consumption? Even for my own use, computer or no, I'de like a manual on farm accounting.

Well, I probably have some other glib things to say, but for a start how are you doing? When are you going to send some business cards to us down here? They are a real status symbol and cost about \$30. for 200 to have printed here. Needless to say we havn't..... When you set up the radio talk see if I can talk to Gail and David - it would be a real joy for me. Also whomsoever may be there. I was truly sorry not to have seen you over the holidays but someone had to stay and hold down the fort. Tally ho. Talk to you soon.

gene

P.S. I'll try to have a list of suggested revisions for the chart of accounts when you call.

A-36-c-86

P.T.A.M. CHART OF LEGER ACCOUNTS

EXPENSE ACCOUNTS

1. GEORGETOWN OFFICE

- 2. one half rent
- 3. auto
- 4. telephone
- 5. stationery and supplies
- 6. transportation and travel
- 7. equipment
- 8. newspapers, books and magazines
- 9. maintenance and repair
- 10. insurance
- 11. entertainment
- 12. postage and telegraph
- 13. gifts
- 14. crating and shipping
- 15. labor
- 16. photograph expense
- 17. - 28. *17. BANK CHARGES*
- 29. miscellaneous *18. FREIGHT*
19. CUSTOMS & BROKERAGE

30. GEORGETOWN HOUSEHOLD

- 31. one half rent
- 32. food, detergents, personals
- 33. utilities
- 34. medical and drugs
- 35. clothing
- 36. furnishings and supplies
- 37. laundry and cleaning
- 38. repair and maintenance
- 39. gifts
- 40. - 58.
- 59. miscellaneous

60. JONESTOWN HOUSEHOLD

- 61. housing expense
- 62. food, detergents, personals
- 63. clothing
- 64. utilities, inc. kerosene and propane
- 65. medical and drugs
- 66. household furnishings and supplies
- 67. repairs and maintenance
- 68. insurance
- 69. transportation
- 70. chicken raising expense
- 71. labor
- 72. allowances
- 73. gifts
- 74. - 88.
- 89. miscellaneous

90. LEASEHOLD MAINTENANCE

- 91. repair and maintenance
- 92. equipment and supplies
- 93. labor
- 94. - 118.
- 119. miscellaneous

120. FARM

- 121. labor
- 122. seeds and plants
- 123. fertilizers
- 124. insecticides and fungicides
- 125. fuel and oil
- 126. equipment and supplies
- 127. repair and maintenance
- 128. insurance
- 129. pro rata rent share
- 130. *TRUCKS*
- 131. tools
- 132. licenses and registration
- 133. - 148.
- 149. miscellaneous

150. MILL & LOGGING

- 151. labor
- 152. equipment and supplies
- 153. repair and maintenance
- 154. fuel and oil
- 155. insurance
- 156. taxes, royalties, licenses
- 157. transportation
- 158. - 178.
- 179. miscellaneous

180. PIG PRODUCTION

- 181. labor
- 182. feed
- 183. equipment and supplies
- 184. veterinary services
- 185. repair and maintenance
- 186. transportation
- 187. licenses, tax and insurance
- 188. - 208.
- 209. miscellaneous

210. DAIRY

- 211. labor
- 212. feed
- 213. equipment and supplies
- 214. veterinary services
- 215. A.I. or stud fees
- 216. repairs and maintenance
- 217. transportation
- 218. insurance, tax and license
- 219. - 238.
- 239. miscellaneous

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EXPENSE ACCOUNTS, CONTINUED

240. BEEF CATTLE

- 241. labor
- 242. feed
- 243. equipment and supplies
- 244. veterinary services
- 245. A.I. or stud fees
- 246. repairs and maintenance
- 247. transportation -
- 248. insurance, tax and licenses
- 249. - 268.
- 269. miscellaneous

270. BOAT

- 271. labor
- 272. fuel and oil
- 273. equipment and supplies
- 274. repair and maintenance
- 275. insurance, tax and licenses
- 276. port fees, customs, agents fees
- 277. ~~DIXIE~~ ~~COSTS~~
- 278. food
- 279. - 308.
- 309. miscellaneous

CAPITAL ASSET ACCOUNTS

500. Georgetown Office

- 501. Bedford Van
- 502. OFFICE EQUIPMENT
- 503.
- 504. - 519.

520. GEORGETOWN HOUSEHOLD

- 521. furniture
- 522. appliances
- 523.
- 524.
- 525. - 539.

540. JONESTOWNHOUSEHOLD

- 541. furniture
- 542. appliances
- 543. generator, Petter-Busch
- 544. ham radio
- 545.
- 546.
- 547. - 569.

570. LEASEHOLD IMPROVEMENT

- 571. road
- 572. land clearing
- 573. survey expense
- 574. incorporation and lease expense
- 575.
- 576. - 589.

310. CONSTRUCTION TOOLS, EQUIPMENTS,
SUPPLIES (UNALLOCATED)

- 311. tools
- 312. equipment
- 313. hardware
- 314. supplies 3/3
- 315. - 328.
- 329. miscellaneous

330. ADVANCES TO CONTRACTORS

- 331. cash
- 332. tools
- 333. rations in kind
- 334. machinery and equipment
- 335. - 338.
- 339. miscellaneous

340. LOSSES

- 341. theft
- 342. casualty
- 343. - 348.
- 349. miscellaneous

- 350. - 499. OPEN

590. FARM

- 591. I.H. 874 tractor, # _____
- 592. I.H. 574 tractor, # _____
- 593. deisel land rover # _____
- 594. Kubota tractor, model #6000
- 595. Weeks 7 Ton trailer
- 596. Marvel tree cutters (2)
- 597. Ransome 4-disc plow
- 598. Ransome disc harrow
- 599. deisel storage tank, 4000+ gal.
- 600. Catchpole fork lift attachment
- 601. Post hole digger
- 602. Dundee Ditcher
- 603. Maruyama power blower
- 605. - 658. (open for equipment)
- 655. dryer building and dryers
- 656. equipment and storage building
- 657. - 669. (open for buildings)
- 670. coffee orchard
- 671. avocado orchard
- 672. citrus orchard
- 673. - 689.

CAPITAL ASSET ACCOUNTS, CONTINUED

690. SAW MILL
691. saw mill
692. tractor and winch
693. chain saws
694. mill building
695. timber trailer
696.
697.
698. - 709.

710. PIGGERY
711. pig house no. 1
712. pig house no. 2
713. pig house no. 3
714. - 729.

730. DAIRY
731. pasture
732. barn
733. milking equipment
734. cows
735. bulls
736. corrals, shutes etc.
737. butter processing equipment
738. powdered milk processing equipment
739. fencing
740. - 749.

750. BEEF CATTLE
751. pasture
752. corrals, shutes etc.
753. fencing
754. - 769.

770. BOAT
771. Cudjoe (Marcelline)
772. " radio
773. - 779.

780. CONSTRUCTION EQUIPMENT
781. Case 580 backhoe
782. Kubota generator
783. Multibloc Machine and molds
784. Millars cement mixer
785. D6c Catterpillar Bulldozer
786. KG Blade
787. - 799

800. CONSTRUCTION IN PROGRESS
801. Storage shed no. 1
802. Dryer building and dryer
803. Residence no 1
804. Mill building
805. - 839.

REPAIR AND MAINTENANCE ACCOUNTS

840. REPAIR AND MAINTENANCE ACCOUNTS
841. Bedford Van (501)
842. - 844.
845. Appliances, Geo'tn (522)
846. - 849.
850. Appliances, Jonestown (542)
851. Generator, Petter - Busch (543)
852. - 859.
860. I.H. 574 Tractor, # (591)
861. I.H. 574 Tractor, # (592)
862. Deisel land rover (593)
863. Kubota tractor, #6000 (594)
864. Weeks 7 ton trailer (595)
865. Marvel tree cutters (2) (596)
866. Ransome 4 disc plaw (597)
867. Ransome disc harrow (598)
868. Deisel Stroage tank (599)
869. Catchpole fork lift att. (600)
870. Post hole digger (601)
871. Dundee dithcer (602)
872. - 884.
885. Dryer building and dryers (604)
886. Equipment and storage building (605)
887. - 899.
900. mill
901. - 909.
910. tractor and winch
911. chain saws
912. mill building
913. timber trailer
914. - 929.
930. Pig house #1
931. - 939.
940. Barn
941. Milking equipment (733)
942. corrals, shutes (736)
943. Butter processing equipment (737)
944. Powdered milk processing eq. (738)
945. fencing (739)
946. - 959.
960. pasture (751)
961. corrals, shutes etc. (752)
962. fencing (753)
963. - 969.
970. Cudjoe (Marceline) (771)
971. Cudjoe radio (772)
972. - 979.
980. Case 580 backhoe
981. Kubota generator
982. Multibloc machine and molds
983. Millars cement mixer
984. D6c Catterpillar bulldozer
985. KG blade (D6c)
986. - 999.

INCOME ACCOUNTS

1000. INCOME ACCOUNTS

1100. P.T.U.S.A.

1200. interest

1300. donations from resident members

1400. farm

1500. piggery

1600. dairy

1700. mill

1800. boat

A-36-C-9d

Twelve Month Budget

ITEMS	U.S. \$
✓ Equipment	
dozers - 2 D7 at \$45,000, 1 D4 at \$20,000	110,000†
truck - new 4-wheel drive, 7 ton deisel	18,000
tractor & equip - 45 to 55 deisel & equipment	12,000
land rovers (2) - deisel wagons	12,000
tools and equipment - (including generator kit)	40,000*
✓ Housing	
initial - put up 2 bedroom	5,000
initial - 16 room unit (convertable to 32 room)	45,000
second 16 room unit (" ")	45,000
materials	10,000*
✓ Contract Clearing	
10 acre site at \$200/acre	2,000
120 acre original agriculture at ave. \$150	18,000
20 acre original road	2,000
blade original road	5,000
✓ Transportation	
100 to Miami - bus at \$25	2,500
100 Miami to Georgetown at \$200	20,000
100 Georgetown to Port Kaituma at \$20	2,000
Georgetown Base	
house (purchase)	8,000
car (")	1,000
✓ Maintenance	
food - 35 at 9months; 100 at 3months	19,000
medical and miscellaneous	10,000
✓ Farm Expense	
clearing labor	4,500
deisel and other fuel	7,000
chickens	1,000
cattle	10,000
wire and other materials	5,000
Miscellaneous	
survey (acquisition cost)	20,000*
misc transportation - staff visits	8,000
shipping (including construction equipment)	25,000

A-36-C-10

4677A

FIND OUT DATE OF MATURITY

UBS

May 1	-	300,000
July 5, 78		
July 5, 79	-	200,000.
July 25	-	1,623,000.
Aug 21		1,000,000
Aug 29		82,536
Sept 21		1,036,000
July 20	-	1,000,000 - 34

A-36-C-11a



PANAMA

TEL.: 64 - 3333

~~A-36-111~~
A-36-C-116

IMP. REPROSET, S. A. 2000 P. DE 50 H. 8/78 300.00

Effective Sept 1st

Sept. 4, 1955

The undersigned overseers of the Peoples Temple feel that owing to the growing need of helping others in need and for the living necessities of our Pastor and wife, that 55% of the offerings that come into the church be given to Bro. Jones to be distributed and used as he feels wise, in the building up Christ's work and carrying forth the Gospel.

J. W. LeTourneau
Marceline M. Jones
Rev. Jack H. Bean
Bob McQueen Hamilton
Representative
overseers
Lynette P. Jones

A-36-C-12

Dear Maria: Sorry to bother you with this but I must. Could you check the Frisco church out and see if they watch that box (P.O. Box) there where my mail is being sent (P.O. Box 15384) I understood it was being checked very infrequently at one time. My social security check had not reached me until mid-month in July. (Last mo.) I had gone to all the trouble of getting to that office & reporting it "missing". The original was under my door when I got back to the church. Two or three replacements had to be returned etc - later in the month, as a result. This months check has not been received. I suppose someone will have to report it missing at that office. I would like to have Charlotte Baldwin take care of this, if she is able to do so but not if it inconveniences Marceline. I would like a check be made, a thorough one, at the church before -- "this months check is reported missing to avoid "returning replacement checks when, and if the original turns up. It is a time consuming hassle. My social security number is: 303-16-7310

Syretta Jones

A-36-C-13

89-4286-2018

Maria -

October 7, 1978

I imagine Jean explained how the checks you sent are being handled at \$40,000 deposits into the check cashing account at a time. We are drawing it out in cash and holding it before depositing it back into the PT account until we have transactions that require the cash within a short amount of time so as to not have any cash build-ups in the PT account.

To do any purchasing, they had to know that the cash was ready and available, but there is a margin of time in between because they are having to go out again and price things (as the prices have fluctuated) and order items we need. They are also purchasing on a basis of the priority list that was sent recently. The problem with that is that many things that are now on the priority list had not even been priced before so they are spending a lot of time pricing new items. Anyway, we are trying to spend it as quick as possible on the orders sent from Jonestown, but it isn't going as fast as we had hoped. (They are pricing for comparison of lowest prices.)

This week has been an insane week with all of the activity and it has taken many of the people who are normally on purchasing to do other things instead, so purchasing this week hasn't been as active as usual. I think they do pretty good, but there isn't nearly the drive to get things done that there is in Georgetown and Jonestown. The closer to home, the more productive the people, but I must say that with all the pressure they have had from external sources here in S.F., they have done remarkably well.

I am going to try to send a report on the cash spent with this letter, but because of all of the press interviews and different p.r. activities that have been going on, I may have to send it with the next person. Much of what I am doing is basically to keep things from deteriorating while Jean is down there. Jean told me that other people help her with certain parts of the finances and not one of those people (Maxine and Mattie) have come and asked to do their part or offered to help. In my opinion, unless it is a situation with Jean having an enormous amount of work to do again, I think it would be better to have one person doing most of it. (((I just found out that Maxine has been doing some of it.)))

Well, nothing more for now. I hope Monique is doing o.k. I have been gone a month now. The time has gone quite fast because of the enormous amount of work to do, but I am a mother before anything else and I worry a lot and for no good reason, I know. I talk about the toddler program incessantly and I think people are starting to run the other way, because they know what I am going to tell another story about either Monique or the toddler program. All of the press interviews have me talking about the toddler program and my daughter also. Steve Davis of KGO asked me what a typical day for me in Jonestown was and I started talking about me taking Monique to the toddler program and then told about the kinds of things the toddlers do. So now everyone teases me about my typical day in Jonestown is taking Monique to the toddler program and ~~that's~~ all I do all day long is to sneak back and see how my daughter is doing.

I went to see my parents because we were a little concerned about the effect of them hearing that I was in a press conference and not knowing I was in the States, might have on them. The woman known as my mother, spent the first hour I was there explaining to me why the picture of me and Monique wasn't up with the rest of the family pictures. I was told that the picture of Monique was real cute, but the picture of me was terrible so she didn't want to put it up.

Enough for now. I'll see you soon.

Love,

Paula

A-36-C-14

9/28/78

MEMO: DONNA E. STANFIELD, FINANCIAL

I AM WRITING THIS MEMO SO AS TO GET SPECIFIC INSTRUCTIONS ON HOW THE TRANSFER OF DONNA STANFIELDS FUNDS SHOULD BE MADE. THE BULK OF HER FUNDS DERIVE FROM THE SALE OF THEIR HOME, UPON WHICH THERE IS SOME CAPITAL GAIN TAX LIKELY DUE, UNLESS SET OFF BY PROOVABLE GIFTS TO THE CHURCH. HER TOTAL ESTATE INCLUDING A LIFE INSURANCE CHECK SHE EXPECTS IS \$10,000, APPROXIMATELY. THERE IS ABOUT \$30,500 IN A BANK SAVINGS ACCOUNT IN HER NAME. I THINK THAT THE BEST WAY TO GET THESE FUNDS IS TO SEND A TELEGRAM FOR THE BANK TO MAKE A CHECK PAYABLE TO HER, AND TO DELIVER IT TO TOM ADAMS OR SOME OTHER SPECIFIED PERSON WHO WILL COME TO PICK IT UP. IT CAN THEN BE BROUGHT DOWN HERE, SIGNED OVER TO THE CHURCH, AND RETURNED TO THE US FOR DEPOSIT. THIS IS A BIT ROUND ABOUT, BUT I THINK THAT WE WILL GET SOME STATIC IF WE SEND A WIRE ASKING FOR SUCH A LARGE AMOUNT TO BE DELIVERED TO EITHER THE CHURCH OR A THIRD PERSON. THIS WILL ALSO HAVE THE ADVANTAGE OF MAKING THE CONTRIBUTION PROOVABLE, AND THE RECIPIENT OF THE FUNDS WILL NOT BE BROUGHT TO THE ATTENTION OF THE BANKERS. ALTERNATIVES ARE TO SEND A WIPE ASKING THE BANK TO PAY THE FUNDS EITHER TO THE CHURCH OR TO JUNE CRYM AS AN INDIVIDUAL. I HAVE SOME DOUBT WETHER THE BANK WOULD HONOR SUCH AN INSTRUCTION IN TELEGRAM FORM, ^{JMC} THEY MIGHT IF THEY HAD A LETTER WITH HER SIGNATURE. THE BANK, HOWEVER, WOULD MUCH PREFER TO DELIVER THE FUNDS TO THE PERSON WHO OWNS THEM, SO AS TO BE AT NO RISK THEMSELVES. THERE IS \$2,470 IN A SAVINGS AND LOAN ACCOUNT, OVER WHICH RICHARD PARR HAS A POWER OF ATTORNEY BOTH TO DEPOSIT CHECKS MADE PAYABLE TO HER, AND TO WITHDRAW FUNDS. IN ADDITION THERE IS A BANK CHECKING ACCOUNT WITH ABOUT \$1760 IN IT THAT SHE IS HAVING TRANSFERRED TO THE SAVINGS ACCOUNT MENTIONED ABOVE WHEN ALL OF HER CHECKS CLEAR.

ALL OF THE MAIL IS TO GO TO PARRS HOME. THIS SHOULD INCLUDE TWO "ONE TIME ONLY" LIFE INSURANCE CHECKS, ONE IN A SUM UNKNOWN AND ONE FOR \$6,000 DUE AS A CONSEQUENCE OF JERRY'S DEATH. IN ADDITION THERE WILL COME MONTHLY CHECKS

A-36-C-15a

FOR JERRY'S PENSION (\$117), HER PENSION (\$53), AND SOCIAL SECURITY (OVER \$300) TILL A TRANSFER SHE MADE FOR DIRECT DEPOSIT TO HER SAVINGS ACCOUNT GOES INTO EFFECT. PLEASE OBSERVE THAT THIS ARRANGEMENT PERMITS PARR TO SIGN ALL OF THESE CHECKS, DEPOSIT THEM AT THE SAVINGS AND LOAN, AND WITHDRAW THE FUNDS. THIS WILL BE THE EASIEST WAY TO GET THEM AS LONG AS JIM IS CONTENT TO LET PARR HANDLE THE MONEY. IF NOT, THERE WILL HAVE TO BE A LOT OF P.R. WITH HIM BECAUSE DONNA SET IT UP THAT WAY. WE CAN, OF COURSE, CANCEL THE POWER OF ATTORNEY SIMPLY BY SENDING THE SAVINGS AND LOAN A WIRE, AND CAN GET THE FUNDS TRANSFERRED OUT BY A LETTER. I NEED INSTRUCTION ON THIS POINT AS WELL.

I THINK THAT THE BEST WAY TO HANDLE THE MONTHLY CHECKS IS AS FOLLOWS. SHE SHOULD WRITE TO THE TWO PRIVATE PENSION FUNDS AND REQUEST THAT THE CHECKS BE SENT HERE. I THINK WE SHOULD NOT DO ANYTHING WITH THE SOCIAL SECURITY CHECKS TILL THE TRANSFER ARRANGEMENT TO THE BANK WHICH SHE HAS JUST ARRANGED IS COMPLETED. THEN, WHEN THE FIRST CHECK HITS THE BANK, WE CAN HAVE HER MAKE A FORM TRANSFERING THE CHECKS DIRECTLY HERE. TO DO OTHERWISE MAY WELL CREATE A COMPUTER MESS THAT WILL TAKE MONTHS TO UNRAVEL. THIS ARRANGEMENT WILL REQUIRE KEEPING BOTH THE BANK ACCOUNT AND THE SAVINGS AND LOAN ACCOUNT OPEN WITH SMALL SUMS FOR SEVERAL MONTHS TILL ALL OF THIS IS STRAIGHTENED OUT.

IF THESE SUGGESTED ARRANGEMENTS ARE O.K., OR IF THERE ARE OTHER INSTRUCTIONS, PLEASE LET ME KNOW AND I WILL DO THE PAPER WORK.

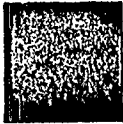
GENE

A-36-C-156

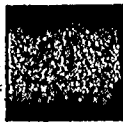
"We trust you, you are an extension of the Soviet Union"

10/2/48 Fedor Timofeev

A-36-C-15c



go in w/power
of attorney &
close out the
book - confirm
w/ chadwick
A



A-36-C-16.

BANK OF AMERICA

CHARLOTTE KING

SLAUSON-VERMONT BRANCH
P.O. BOX 37908
LOS ANGELES CA 90037

ACCOUNT NUMBER
03503-01749

DATE
AUG 17, 1977

BOX NUMBER

XE35A

TYPE OF SERVICE

SAFE DEPOSIT

RENTAL PERIOD
JUN 19, 1977 TO JUN 18, 1978

AMOUNT DUE

\$7.00

PLEASE RETAIN THIS PORTION FOR YOUR RECORDS



BANK OF AMERICA
NATIONAL TRUST AND SAVINGS ASSOCIATION

DELINQUENT NOTICE
SAFE DEPOSIT

DATE
AUG 17, 1977

BOX NUMBER

XE35A

ACCOUNT NUMBER

03503-01749

YOUR BRANCH
SLAUSON-VERMONT BRANCH

JUN 19, 1977 TO JUN 18, 1978

PLEASE RETURN THIS PORTION IN THE ENVELOPE PROVIDED.
REFER TO REVERSE FOR DISCOUNT INFORMATION ON RENTAL
PREPAYMENT AND USE OF MONEY TRANSFER SERVICE.
HAS YOUR ADDRESS CHANGED? PLEASE INDICATE NEW ADDRESS BELOW.

AMOUNT DUE

\$7.00

CHARLOTTE KING
1542 W 54TH STREET
L A CA

⑆01⑆ 5300⑆ 6025⑆

A-36-C-17a

LOW COST PROTECTION -- EVEN LOWER IN COST!

WHILE THE AVERAGE COST OF PROTECTING YOUR VALUABLES IN A BANK OF AMERICA SAFE DEPOSIT BOX IS LESS THAN TWO CENTS A DAY, THIS COST CAN BE REDUCED STILL FURTHER IF YOU TAKE ADVANTAGE OF ONE OR BOTH OF OUR DISCOUNT PLANS.

RENTALS PREPAID FOR TWO TO FOUR YEARS EARN A DISCOUNT OF 5%. PREPAYMENTS FOR FIVE YEARS EARN A DISCOUNT OF 10%.

ON TOP OF EITHER OF THESE DISCOUNTS YOUR PAYMENT WILL BE REDUCED BY 50¢ IF YOU TAKE ADVANTAGE OF OUR MONEY TRANSFER SERVICE.

WANT US TO PAY THIS BILL?

WE'LL BE HAPPY TO. JUST GIVE US THE WORD AND WE'LL PUT THIS AND FUTURE RENTAL CHARGES ON OUR MONEY TRANSFER SERVICE. WHEN THE CHARGE COMES DUE, IT WILL AUTOMATICALLY BE TRANSFERRED FROM YOUR BANK OF AMERICA CHECKING OR SAVINGS ACCOUNT TO RENEW THIS PROTECTION FOR ANOTHER YEAR. YOU DON'T HAVE TO COME INTO THE BANK, WRITE A CHECK OR HUNT FOR A STAMP. IT'S ALL FULLY AUTOMATIC AND SAVES YOU 50¢.

AND THAT'S NOT THE HALF OF IT...

IF YOU'RE MAKING MONTHLY PAYMENTS TO A BANK OF AMERICA CONSUMER OR REAL ESTATE LOAN, PUT THEM ON MONEY TRANSFER TOO. A REAL CONVENIENCE. YOU CAN ALSO BUILD A CONSISTENT SAVINGS PROGRAM, ON ANY REGULAR BASIS YOU SELECT, THE AMOUNT YOU DECIDE TO SAVE WILL BE TRANSFERRED FROM YOUR CHECKING ACCOUNT TO YOUR SAVINGS. IT'S LIKE BUILT-IN WILLPOWER!

MONEY TRANSFER SERVICE - THE CONVENIENT WAY TO BANK.

SEE YOUR BRANCH FOR THIS SERVICE.

A-36-C-176



FORM

PLACE
FIRST CLASS
POSTAGE
HERE

BANK OF AMERICA
NATIONAL TRUST AND SAVINGS ASSOCIATION
SLAUSON-VERMONT BRANCH
P. O. BOX 3740A
LOS ANGELES CA 90037

A-36-C-18

October 17, 1978

MEMO: HANDLING OF THE FUNDS IN THE U.S.A.

There are several alternatives available. However, whatever alternative is selected should be done at once, because it will take maybe three to four weeks for the check from here to clear the bank there so that the funds may be spent.

Probably the most secure alternative is to deposit the check in a Canadian bank, in Canada - presumably British Columbia. Negatives are travel cost, and the instability of the Canadian dollar, and the exchange cost which should be in the vicinity of two tenths of one percent. However, it would give maximum security. However, since the Canadian dollar is very unstable as of the last information I had, funds should not be left in such an account for more than sixty days or so. A plus is, of course, that the funds would draw interest which is a real issue considering the amount of money involved.

The next most secure thing to do is to deposit the funds in a savings account, in some State other than California. This would give short term protection against the possibility of attachment, and would also permit interest to accrue. It would be closer than Canada, and there would be no conversion costs. However, such a deposit would fall into the Federal regulations and the Bank would report the deposit of the funds to the Treasury Department, for whatever effect that might have (I assume none).

Another, still less secure, but more convenient method of handling the funds is to place them for collection with a bank that knows us but not the main one we use. This is not quite the equivalent of opening an account. When the funds come in, then to get cashiers checks and hold them in a safe deposit box till needed. The funds are still attachable either in the box, or if someone finds the bank who issued them, but it is pretty hard to do. One of the main disadvantages is the loss of interest. At 5% the sum of \$300,000 earns about \$1,250 per month.

I think that probably account in another state is safe enough for our purposes, reasonably convenient, and protects interest. I would go to somewhere convenient and make \$10,000 deposits in savings and loan associations, withdrawing them as needed. That would maximize interest earnings if the institutions pay interest from date of deposit to date of withdrawal.

Gene

A-36-C-19

*** Converting U.S. dollars to G. dollars the exchange rate is 2.5452

U.S. \$1.00 would be equal to G. \$ 2.55

U.S. \$100,000.00 would be equal to G. \$ 254,520.00

*** Converting G. dollars back to U.S. dollars the exchange rate is 2.5659

G. \$1.00 would be equal to U.S. \$ 2.57

G. \$100,000.00 would be equal to U.S. \$ 38,972.68

*** For every G. \$100,000.00 taken out of the external account and converted back to U.S. dollars, we would gain G. \$ 806.73 (or U.S. \$ 314.40)

For every U.S. \$100,000.00 equivalent taken out of the external account and converted back to U.S. dollars, we would gain G. \$ 2,070.00 (or U.S. \$ 806.73)

*** WE HAVE RIGHT NOW:

BARCLAY'S EXTERNAL ACCOUNT = \$ 1,806,051.03

GNCB EXTERNAL ACCOUNT = 103,256.65

CHECKS TO BE DEPOSITED = 648,038.15 (US \$ 274,256.70)

TOTAL = \$ 2,607,345.83

If this entire total were to be converted back to U.S. dollars it would equal U.S. \$ 1,016,152.52

We would gain G. \$ 21,034.44 or U.S. \$ 8,197.69

A-36-C-20

FT 89-4296-2018