ing cancel. Sometime later, I discovered the perfin. The pattern is incomplete (holes missing) and split (bad centering); however, it is WSC (diagonal),

perfin pattern W180. This pattern is listed in *The Catalog of United States Perfins*, Balough & Balough, 1979 as being used in Chicago, but the user was unknown. The corner card simply provides a suite number and street address, but the enclosure (show on page 108, identifies the user as the Walton School of Commerce. Thank goodness for enclosures.

A photocopy of the cover and enclosure have been forwarded to John Randall, US Catalog Editor, for is evaluation.

SENTURY OF PF OPPOINT 180 Mr. Herbert Ackerman, New York City Park Row, SOUTH MICHIGAN AVENUE SUITE 1142-1157

WSC = Walton School of Commerce - W180

Dave Savadge (LM43)

I originally purchased the photographically cropped, cover illustrated in the right-hand column for the third-class Chicago advertisADULT BUSINESS TRAINING HOME STUDY DAY AND EVENING RESIDENT INSTRUCTION

WALTON SCHOOL COMMERCE

CHARLES II. LANGER, PH. B., C. P. A.
PRINDENT

C. B. HOSTETLER, B. A.LL. B.
VICE PRESIDENT
THOMAS II. GILL, B. B.
SECHETALY

CHICAGO

June 9, 1933

Mr. Herbert Ackerman, New York City, New York

Dear Mr. Ackerman:

We are pleased to advise you that Mr. Harold J. Frees has been appointed the Walton District Representative in your city.

Mr. Frees is entering upon his duties with genuine pleasure due, as he writes, to the cordial reception accorded him by the accountants he has so far had the pleasure of meeting.

It is a significant fact that a large percentage of our new students is directly traceable to the endorsement of our work by the practicing public accountants. In fact, during the years which have passed since the institution was first organized, the Walton School of Commerce has owed a large debt to the accountants who have given it their enthusiastic support and cooperation.

It is Mr. Frees: intention to call upon you in the near future. We appreciate that you are very busy, and therefore if you can give Mr. Frees a few minutes we shall be very appreciative indeed.

Very sincerely yours,

Secretary

TEG: FAL

H. J. Frees 1102-55 W. 42nd St. Pennsylvania 6-0995