May 23, 1939.

Mr. T. Horii,

Japanese Consulate-General,

Nanking.

Dear Mr. Horii:
In accordance with our practice developed in

understandings with your predecessors, we are sending you a report of our investigations into the living conditions of the
people of Nanking, entitled -- "The Nanking Population: Employment, Marnings, and Expenditures".

We hope that this report may be of interest and value to some of your officials who are concerned with such matters. If any of them should some time like to talk with Mr. Mills, Mr. Sone, or myself as old residents of China or Nanking interested in the welfare of the city, we shall be glad to place at their disposal any information that we have.

I beg to remain,

Yours faithfully,

M. S. Bates