Nanking
Corrs.
Abbey, Louise S. Bequest 1933-1934
Abbott, Lillian F. 1927
Ackerstrom, Clarence 1921-1924

Louise Shepard Abbey

Oct 30 - 33

Mr B. A. Garside
New York City

Probate comm.

Dear Mr Garside,

In regard to my sister's, Mrs Abbey, will I am sorry to tell you that we found her estate in a very depleted state. She had been living on her annuities and one investment - the last year - and just before her death the one paying investment stopped payment. So that if her entire property were to be sold, it would bring less than $1000.00 and will not much more than pay the last expenses. Asher son was to be executor, but died just before she

did, the daughter Mrs Vandubeek wished me to take it over - The will is in the Probate Court here, and as you know they move slowly!

It will be necessary to sell some of her stock to pay the undertaker's bill which is still unpaid -

The sons ~~wife~~ widow has 3 children to support and as he left no income she is working in a store to take care of the children -

The Vandubeeks too are under heavy morgage expense for their house - so have no ready money -

They charge $2.00 here for making a copy of her mpa's will - but the items are 1st 900.00 to R. Vandubeek
2nd 400.00 to Robert Abbey.
3rd 1000 to Nanking Univ.

E. C. PARSONS
20 PINE STREET
BELLOWS FALLS, VT.

TRANSFER

The codicil making 1000.00 additional for nursing –

I have not been able to find out whether this would be divided in proportion, or by priority –

If you wish any further information I will try to give it.

It is a difficult problem!

Very truly
Elisabeth C. Parsons.

If you will write to Mr H. A. Vandenburg
724 Berkeley ave
Plainfield
N.J.

he can give you a list of the securities in Mrs Abbey's name.

Bullitt

TRANSFER
Nanking

INDEXED

October 14, 1933.

Miss Elizabeth C. Parsons
20 Pine Street
Bellows Falls, Vermont

My dear Miss Parsons:

The field authorities of the University of Nanking have told us of your correspondence with Mr. and Mrs. Charles H. Riggs with regard to the Will left by your sister, Mrs. Robert E. Abbey. We understand that, due to the shrinkage of value in Mrs. Abbey's estate since her will was made, it would be difficult for her executors to pay over the $1,000 which she bequeathed to the University of Nanking, and that the executors are requesting the University of Nanking either to waive or to postpone its claim.

In order that our Nanking Board of Founders may give the matter intelligent study, we would be grateful if you would send us a copy of Mrs. Abbey's Will, together with such additional details as will be necessary for a clear understanding of the situation - as for example, the nature and present value of the assets in Mrs. Abbey's estate, and the situation and needs of the other beneficiaries under her will.

In matters of this kind, our Nanking Founders are always anxious to follow the most truly Christian course. On the one hand they are anxious to deal fairly and equitably with the other beneficiaries of an estate, and on the other hand they are sensible of their responsibility for providing the funds needed for carrying on the splendid Christian service being rendered by the University to the people of China.

As soon as you are able to supply us with this information, I will at once take the matter up with the other officers of our Board.

Very sincerely yours,

BAG:PW

Secretary

Nanking

University of Nanking

January 8, 1934

Clerk of the Probate Court
Brattleboro, Vermont

Dear Sir:

The University of Nanking is one of the beneficiaries under the will of Mrs. Robert E. Abbey, deceased, whom I believe formerly lived in Bellows Falls, Vermont.

The Finance Committee of the University has requested that we secure a copy of the will and appraisal of the estate. It is understood that there is a small charge for this service, and if you will kindly notify the undersigned as to the cost, we will remit by return mail.

Enclosed find stamped envelope for your reply. Thanking you in advance for the favor, I remain,

Very truly yours,

CAE:RC

Assistant Treasurer

NO. 87

State of Vermont

DISTRICT OF Westminster ss. PROBATE COURT.

I, Vera S. Rand, Register of the Probate Court within and for said District and having by law the custody of the seal, records and files of said Court, do hereby certify that I have compared the foregoing copy of the last will and testament of Louise Shepard Abbey, late of Rockingham in said District, deceased, proved and allowed June 21, 1933,

with the original record thereof now being and remaining in this office, and that the same is a true and correct transcript therefrom, and of the whole and every part thereof.

IN TESTIMONY WHEREOF, I hereunto affix the seal of said Court and subscribe my name at Bellows Falls in said District this 13th day of January A. D. 19 34.

Vera S. Rand
Register.

Nanking 1/13/34

LAST WILL AND TESTAMENT.

I, LOUISE SHEPARD ABBEY, of the City of Cleveland in the County of Cuyahoga and State of Ohio being of sound mind and memory, do make, publish and declare this my last WILL AND TESTAMENT, in manner following that is to say:

FIRST. It is my will that all my just debts and funeral expenses be paid out of my estate as soon after my decease as shall be convenient.

SECOND. I give, devise and bequeath to my daughter Katherine Jennings Vanderbeek the sum of Nine Hundred ($900.00) Dollars in United States currency, the same being her distributive share of her father's estate due and owing to her after my decease.

THIRD. I give, devise and bequeath to my son Robert Parsons Abbey the sum of Four Hundred ($400.00) Dollars, the same being the balance remaining unpaid to him out of his distributive share of his father's estate due and owing to him after my decease.

FOURTH. I give, devise and bequeath to the trustees of the Nanking University situated in the City of Nanking, China, the sum of One Thousand ($1000.00) Dollars to be invested by them in safe interest bearing bonds or other securities the income of which is to be used as a scholarship fund in mimory of my husband Robert Easton Abbey, to be awarded each year to a graduate of the Middle School or Junior College of the University who may desire to take up further study in the University and who in the estimation of the trustees has shown by his zeal and ability in voluntary evangelistic work and by excellent grades in his studies that he is worthy of such help. This fund to be known as the "ROBERT E. ABBEY SCHOLARSHIP" thereby fulfilling the desire of my husband to have a part in a theological seminary on the hills that we loved to walk over together and at the same time to be a memorial to the beginnings made by him in the little school he started in the year 1885, the first Boys' Boarding School in Nanking.

FIFTH. I give, devise and bequeath to my daughter Katherine Jennings Vanderbeek all my books, personal effects and furniture now located in China and in so far as the same may be omitted by law, I desire that no inventory or appraisal of said bequest be made.

LASTLY I hereby appoint ROBERT PARSONS ABBEY as executor of this, my last Will and Testament; hereby revoking all former wills by me made and direct that no bond or other undertaking be required of him unless otherwise ordered and directed by the Court.

IN WITNESS WHEREOF, I have hereunto subscribed my name the 27th day of March in the year Nineteen Hundred and Twenty three.

LOUISE SHEPARD ABBEY L.S.

We, whose names are hereto subscribed, DO CERTIFY that on the 27th day of March 1923 LOUISE SHEPARD ABBEY the testrix above named, subscribed her name to this instrument in our presence and in the presence of each of us, and at the same time, in our presence and hearing, declared the same to be her last WILL AND TESTAMENT, and requested us and each of us, to sign our names thereto as witnesses to the execution thereof, which we hereby do in the presence of the testatrix and of each other, on the day of the date of the said Will, and write opposite our names our respective places of residence.

M.E. Wilson residing at San Bernardino, Calif.
E.C. Gridley residing at San Bernardino Calif.

CODICIL TO LAST WILL AND TESTAMENT.

WHEREAS, I, LOUISE SHEPARD ABBEY heretofore on the 27th day of March in the year 1923 made, published and declared my Last Will and Testament in writing bearing the date above mentioned.

Now, I, the said Louise Shepard Abbey do and by this Codicil confirm and ratify my said Last Will and Testament in every clause, bequest, and devise therein contained, except that I hereby increase from the sum of One Thousand ($1000) Dollars as in said Will contained to the sum of Two Thousand ($2000) Dollars the gift, devise and bequest in the Paragraph numbered Fourth, to the Trustees of the Nanking University for the purpose of establishing the "ROBERT E. ABBEY SCHOLARSHIP."

And I do hereby revoke all other Codicils heretofore made. IN WITNESS WHEREOF to this present writing which I hereby declare to be a Codicil to my Last Will and Testament, and which I direct to be added thereto and to be taken in all respects as part thereof, I have set my hand and seal this 26th day of September in the year 1923.

Louise Shepard Abbey (Seal)

We, whose names are hereto subscribed, DO CERTIFY that on the 26th day of September 1923 LOUISE SHEPARD ABBEY the testatrix above named, subscribed her name to this instrument in our presence and in the presence of each of us, and at the same time, in our presence and hearing, declared the same to be her Codicil to Last Will and testament, and requested us, and each of us, to sign our names thereto as witnesses to the execution thereof, which we hereby do in the presence of the testatrix and of each other, on the day of the date of the said Codicil to Will, and write opposite our names our respective places of residence.

Ernest C. Gridley residing at San Bernardino, Calif.
Mildred E. Rubidoux Colton, California

Nanking

University of Nanking

February 3, 1934

Miss Vera S. Rand, Register
Probate Court
Bellows Falls, Vermont

My dear Miss Rand:

We received your recent communication, enclosing copy of the Louise Shepard Abbey will, in which the University of Nanking is interested. We note that there has been no appraisal of the property, and we are asking that as soon as such an appraisal is made that you notify us, using the enclosed stamped envelope.

See "Abbey"

Our Board of Trustees is inclined to deal rather leniently with this situation, but can do nothing until all of the facts are in hand.

Thanking you in advance for the favor involved, I remain,

Very truly yours,

CAE:RC

Assistant Treasurer
University of Nanking

Nanking

University of Nanking

April 11, 1934

Mr. H. A. Vanderbeek
724 Berkeley Avenue
Plainfield, N. J.

My dear Mr. Vanderbeek:

The University of Nanking is interested in the estate of Mrs. Robert E. Abbey. I have been endeavoring to secure an appraisal of same. Among our correspondence we find that Miss Parsons has intimated that you will be able to supply us with a list of the property. As our Finance Committee is meeting on Monday next, we will greatly appreciate receiving some definite word from you by that time. Enclosed find stamped envelope for your reply. We thank you in advance for the favor.

Very truly yours,

CAE:RC
Enc.

Assistant Treasurer

Nanking

INDEXED

724 Berkeley Ave.,
Plainfield, N. J.

April 13, 1934

Mr. C. A. Evans,
University of Nanking,
150 Fifth Ave., New York City.

Ack 4/19/34

My dear Mr. Evans:

I am not certain that I can give you much help in regard to Mrs. Abbey's estate. Mrs. Vanderbeek gave over her designation as executor to her aunt, Miss Parsons, who lives in Bellow's Falls. We thought it would be an easy process to settle the estate and so no lawyer was retained. Apparently Vermont works more deliberately than New Jersey. I believe Miss Parsons was formally appointed Administrator in the fall and a month or so ago the Court appointed several appraisers. In the meantime, since no progress was being made, Miss Parons engaged a lawyer. That is the status of the matter.

About her property, I had a memoranda which may not be correct in every respect, but it gives an idea of her holdings:

8 Westinghouse Elec. & Mfg. Co.	$259.	38	304
17 National Refining Preferred	425.	60-68 1/2	1020.
55 National Refining Common	165.	5 3/4 - 6 3/4	316.25
5 New England Public Service Pref.7%	55.	17-19	85.
10 New England Public Service Pref. 6%	85.	15 1/2 - 17	155.00
20 Robert Gair Co., Pref.	5.	13 1/2 - 15	270.00
20 Robert Gair Co., Common	2.	3 7/8 - 4 1/2	80
1 - $250 Robert Gair 1972 Income Note	?	55 bid	55
4 Radio Corp.of America Common	?	8	40
Bank a/c - None			
Received in cash since death about	$80.		
	$1080.about		2373.25

I put opposite the items a figure which as I recall it, gives the market value when I made the list - that is about a year ago. My impression is that the Westinghouse is the only stock recognized on the New York Exchange. I have no idea of the Robert Gair Co. - their business, etc. National Refining is an oil company with headquarters in Cleveland.

Aside from Court and legal fees, there are expenses of about $350. to meet. The "Cash" item has been used toward this, but the stock cannot be disposed of to meet the balance of the bills until the estate is settled - at least until the Court has set aside the various amounts to be retained as transfer and estate taxes. If the Court fees are nominal there is about $700. paper value to the estate.

Miss parsons mentioned that you desired to see the will which was entered for probate. Neither she not I have a copy. Mrs. Vanderbeek, Robert Abbey and the University were named as beneficiaries. I do not recall the amounts as there was a codicil which shifted the amounts, but the codicil may not have been signed. The will which was found was executed in California about ten years ago. Miss Parsons and Robert Abbey's widow (Robert died a month before his mother), believe that Mrs. Abbey made another will about two years ago in Canton, Ohio, when she was visiting her son. Their impression was that because of arrangements with the Presbyterian Board, whereby she turned over property to them, she had changed her mind about including the University with the beneficiaries. The secutities Mrs. Abbey had were considerably less than ten years ago, you will observe. However, no other will was found, so the old will was entered for probate.

It would seem that there should be some definite action within the next few months, but of course, I can give no assurance of this.

Yours truly,

H. A. Vanderbeek

Lillian F. Abbott
1927

over.

TRANSFER

5805 Ohio St. Chicago,

May 20 1927.

Nanking

Dear Miss Priest:

My salary for May has just come from my Board. I am sending it on that this part of the money may be adjusted at once. Since I am to go

to the hospital for an operation next week. I want to keep the two hundred fifty till I get something from my Board or until I get to teaching again.

Sincerely yours,

Lillie F. Abbott

Check enclosed

5-20-27

Nanking

University of Nanking

April 19, 1934

Mr. H. A. Vanderbeek
724 Berkeley Avenue
Plainfield, N. J.

My dear Mr. Vanderbeek:

I wish to acknowledge your letter of April 13th, wherein you list the holdings in the estate of Mrs. Robert E. Abbey.

At various times the Finance Committee has given consideration to this will, of which we secured a copy from the Surrogates Court. No action has been taken, however, as in view of the lack of admitted assets, our Board felt that as Trustees they could not intelligently adopt any course of procedure.

For your information, the securities which you listed have appreciated so that they are now worth $2,325 on the market of April 16th. The last two days have seen further appreciation, and undoubtedly they are now worth about $2,500.

On behalf of the Committee, may I thank you for the favor involved in your recent communication.

Very cordially yours,

CAE:RC

Assistant Treasurer

over

TRANSFER

Nanking

April 27, 1927.

Miss Lillian F. Abbott,
United Christian Missionary Society,
425 DeBaliviere Avenue,
St. Louis, Missouri.

My dear Miss Abbott:

(1) We are glad to have word that you are at home with your friends or are soon to be there. Every bit of information about your experiences and plans has been eagerly seized and shared. Anxiety, inquiry, relief, and concern have been our recurring emotions. We have endeavored to inform your relatives as promptly as possible of news about you.

(2) Plans must now be made for adjusting ourselves and the University to the new conditions. Some of these we hope to announce shortly. It is clear that some form of emergency campaign will be necessary to secure funds to carry us along. President Bowen has cabled approval. Some members of the staff will be called on for active help. All will be rendering assistance by the spirit in which the past experiences and present policies are interpreted in such contacts as you may have with the press and public. The situation changes rapidly and the tendency of the press to seize the sensational or controversial or to represent (accurately or inadequately) the opinions of the one as typical of the many makes (it) difficult (to) keep a fair and well-balanced view before the public. The public especially needs to understand the good-will and self-sacrificing spirit displayed by so many of the Chinese students and staff and others.

(3) In another way you can render valuable assistance. The University list of donors or prospects for this emergency appeal is extremely meagre - scarcely a handful of names. If you would find it possible to send us lists of persons in the communities you know to whom it might be worth while for the University to appeal by letter or otherwise, it would be very helpful. Such lists should give names, initials, addresses, etc., very accurately.

4 Because of the probable shortage in personal funds, we are enclosing a check herewith for $75.00 for one month's salary on the furlough basis. In acknowledging this, please advise us of the date to which your salary was paid before you left Shanghai.

5 You will confer a favor on us if you will keep us advised of your correct address.

6. You will be interested to note the following arrivals:

At Vancouver, April 17th, Mr. H. G. Robson and family, Miss Van Vliet, Miss Hunt.

At San Francisco, April 21st, Mr. Alexander Brede and family, Mr. W. C. Lowdermilk and family, Mr. S. J. Mills and family, Mr. and Mrs. E. V. Jones.

At Seattle, April 25th, the Hummel, Holroyd, Gibbs, Daniels, and Small families, Miss Abbott, Mrs. C. T. Mills, and Mrs. Keen and Margaret.

7 President Bowen cables that he will arrive at Vancouver on May 8th and that Mr. Reisner is in charge in Shanghai.

8 Please be free to ask for any information which we can supply and especially to advise us of any way in which we can help you.

Faithfully yours,

Secretary,
University of Nanking.

EMN/L
Ck. enc.

TRANSFER

Nanking

5805 Ohio St. Chicago,
May 4, 1927.

Mr. Eric North,
Board of Trustees, U. of Nanking,
New York City, N. Y.

My dear Mr. North:

I want to acknowledge with thanks the check for seventy-five dollars which came yesterday. I appreciate it greatly. In regard to my salary, when I left Shanghai it was paid only to March first but I am expecting to hear from my Board this week in regard to the back pay.

?

Thank you for the information in regard to the arrival of the different members of the staff. I shall be glad to keep in touch with any plans which are being made. I have enjoyed my work in the university greatly and regret that it had to be given up so suddenly.

Sincerely yours,
Lillian F. Abbott

Miss Priest
Is Miss Abbott under pay from UCMS?
Write Corey

For conf. with Bowen

2033345

0025

TRANSFER

Nanking

University of Nanking

May 5, 1927

Miss Lillian F. Abbott,
c/o United Christian Missionary Society,
425 De Baliviere Avenue,
St.Louis, Mo.

Dear Miss Abbott:

By the direction of the Trustees, I enclose herewith check for $250.00, equivalent to the ordinary outfit allowance.

This is a provisional measure to give you immediate assistance in re-outfitting pending the arrival of President Bowen and the fixing of a more comprehensive arrangement. This amount will be a part of any later adjustment.

We should be glad to receive and settle your travel account statements whenever practicable.

Cordially yours,
Eric M. North.
Secretary
University of Nanking

EMN-H

Enc.1

Nanking

May 11, 1927.

Miss Lillie F. Abbott,
5805 Ohio St., Chicago, Ill.

Dear Miss Abbott;

Your letter to Dr. North has given me your address, which we have not previously had any record of, and so I will write a note of welcome which is somewhat delayed.

On our lists you are supported by the University - and I know we pay your salary, but I wonder if you will give us your connection with the mission. Do we pay the mission monthly for your salary and they pay you in order that you may retain your relation to them? You stated you had not received salary since March 1st which is quite contrary to all our University staff who were paid until May on the field. Will you clear this point for me? In that case the 75.00 which we sent you for May will be adjusted later. I should think you would have needed some funds (if you are like all the others!) and so hope this 75. helped out a little!

How about the losses you sustained? Are you considered a Mission board person or a University supported person? You will see the problem I am trying to solve when I tell you that the boards have assumed responsibility for the losses for all their people, and we are starting a campaign to take care of the others who are supported by the University. I am trying to see that nobody is overlooked, but on the other hand of course, we do not wish to deprive the boards of the privilege of re-establishing anyone they may feel responsible for! I could have written the board, but you know how much red tape gets unwound and has to be wound up again over even such a little thing as this, and because of that, felt the easiest way would be to write to you and find out from you direct.

I have thought of you all so often, and am glad that you were not in the city during those terrible two days. It must have been bad enough to have been on the gun boats. I have thought so often of your plans for the Purple Mt. work and for all our plans which seem to be so much broken these days - but there must be a rainbow somewhere! What are you doing? I shall be so glad to hear from you.

Thank you so much for clearing this matter up for me.

Most sincerely,

MEP

TRANSFER

5805 Ohio St. Chgo.

May 17 1927.

Nanking

Dear Miss Priest:

Your letter came some days ago but so many duties are crowding upon me every day that I have just found time to answer.

First, for your questions. Yes, you pay the mission my salary and the mission pays me. I haven't heard a word from our mission about my losses. I know they asked for an offering from the

churches but whether they have sent it out, I don't know. When the seventy-five dollars came from Mr. North I didn't know whether it was right for me to keep it or not but since it was sent to the Board, I supposed it was all right. If a mistake has been made, of course I will return both that amt. and the two hundred fifty which came later.

I am trying to get back into the city schools to teach. My certificate is good but there is still some red tape to be unwound and I may not get anything to do till Sept.

My! how I miss the U. of Nanking students. I think about them every day and wish I were with them. The Purple Mt. work was going splendidly this year. I had money to put up a little church for them but kept delaying because conditions were so uncertain. But I believe a great deal of good will come from what seems a setback.

5-17-27

Since I have lost my machine, it is hard for me to write letters. What are you planning to do now?

I thought I was considered a Mission board person but perhaps I am an orphan.

Please let me know the straight of these money matters.

Sincerely yours,
Lillie Abbott

What do you hear from Miss Purcell?

over

TRANSFER

University of Nanking

July 26, 1927.

Miss Lillian Abbott,
5805 Ohio Street,
Chicago, Ill.

My dear Miss Abbott,

I find that our University of Nanking office has not yet come to an understanding with you in regard to the payment of salary. Our office has sent you an emergency allowance for re-outfit, amounting to $250.00; and also sent you a check for $75 on account of your May salary. This latter amount you returned on the impression that your salary was to be paid by the United Christian Missionary Society. We took the matter up with the U.C.M.S., and received on June 22nd a letter from Dr. S. J. Corey which indicated that final payment of your salary should be made by this office but did not clearly state whether this payment was to be paid direct to you, or transmitted to the U.C.M.S. to repay them for salary which they would advance you.

The Trustees of the University of Nanking have voted to pay you in all the following amounts:-

Emergency Outfit Allowance - - - - - - -	$250.00 gold
Salary for three months @ 75.00- - - - -	225.00
Salary for one more month, if you state that you need it - - - - - - - -	75.00

In order that we may have a clear understanding as to just how your case rests, please send me as soon as possible replies to the following questions?

1. Have you been receiving your salary each month from the U.C.M.S.? If so, what months have been paid you? Do they intend to continue for the full three or four months?

2. Did you receive any travel allowance before leaving Shanghai? If so, how much? Have you presented a travel expense account, either to the U.C.M.S. or to this office? If not, when will such an account be rendered, and to whom?

3. Did you receive in Shanghai any allowance for emergency re-outfit? If so, how much?

4. Do you wish your salary continued for four months after arrival

in the U.S.? (Unless the additional month is requested, only three months salary will be paid).

Please send me this information with as little delay as possible, in order that we may properly provide for your needs. Our New York office is anxious to care for all the members of the Nanking Staff who have been through such trying times during recent months.

Very sincerely yours,

B A GARSIDE

Secretary,
University of Nanking

BAG/G

Still due Ck.

5805 Ohio St, Chicago,
Aug. 2, 1927.

Mr. Eric M. North,
150 - 5th Ave, N.Y.

TRANSFER

Nanking

Dear Mr. North:

Your letter in regard to my allowances has just come; I will answer the questions which you asked.

1. I have had salary from you in May, from the U.C.M.S. in June, none in July. I have just written the U.C.M.S. to ask about the July salary. A letter which came from the U.C.M.S. on the same mail as yours said that you would pay my salary to Aug. 5. They will pay the Aug. salary if you do not.

2. All my travel expenses home were paid by the U.C.M.S. The main items were paid in Shanghai and I handed in a bill to the U.C.M.S. for the minor items when I reached home.

3. I received no allowance for emergency re-outfit in China.

4. I should be glad to have my salary continued through Aug.

I thought the $200 was a loan and I had expected to return it as soon as I could get to teaching. From your letter I understand that I am to keep it.

Thanking you for your interest and help, I am

Sincerely yours, Lillian H. Abbott.

Nanking

TRANSFER

University of Nanking

August 23, 1927

Miss Lillian F. Abbott,
5805 Ohio St.,
Chicago, Ill.

My dear Miss Abbott:

Since receiving your letter of August 2nd I have been in correspondence with the United Christian Missionary Society in St.Louis. I understand that the U.C.M.S. has now provided you with four months salary for the months of May, June, July and August, 1927. Our office therefore reimbursed the United Christian Missionary Society for the $300. they have thus expended on your account.

The $250.00 sent you by this office was for your re-outfit allowance and does not need to be repaid.

I believe that our New York office has now completed all payments on your account. If there is any further service that we can render at any time please feel free to call upon us.

Very sincerely yours,
B A GARSIDE
Secretary
University of Nanking

BAG-H

Clarence E. Ackerstrom

1921-1924

RECEIVED
MAR 18 1921
Mr. Carter

M. F. Akerstrom Medford Mass
3-1-21

FILING DEPT.
MAR 25 1921
TREAS. DEPT.

Mr Burrill. Carter
Dear Sir

I am writing you for information concerning my husband. Mr Clarence Akerstrom Boston University Boston Mass who you may know as the party who left Boston some five months ago to fill the new school of Business Administration at Nanking China In a letter from him dated Jan-15-21 He informed me that he

would notify the New York
Office in regard to allowance
from his salary that was
due me. Now if he has
not notified you of this
matter I wish to inquire
if he is receiving the full
amount of his salary I
also wish to inquire if
I might have part of his
salary forwarded to me
In a conversation with
the authorities here at
Boston University they
advised me to write you
on this matter Furthermore
I wish to state since
my absence left Boston

I have not received my allowence from his salary I would ask you to kindly investigate this matter as I have three children and in need of money very badly

Sincerely Yours
W. F Akerstrom
58 Albion St
Medford
Mass

1921.

Clarence E. Akerstrom

UNIVERSITY OF NANKING

NANKING, CHINA

Nanking, April I-I92I.

Mr Lewis A Brigham, Vice-President,
Boston University Nanking Association,
Boston University,
688 Boylston St., Boston, Mass.

My dear Mr. Brigham:

Please arrange with the Board of Trustees in New York City to pay Mrs Akerstrom One Hundred and Sixteen and 66/I00 dollars (MEXICAN) each month accruing from April I-I92I to August 3I-I92I. The balance of my salary amounting to One Hundred dollars (MEXICAN) per month will be paid to me here on the field for the period as above mentioned. Should you arrange for Mrs Akerstrom and the children to leave Boston during the latter part of July or the early part of August, please arrange that she may receive the installment for the month of August ten days or so before here departure from Boston.

I am enclosing an extra copy of this letter for the Board of Trustees of the University of Nanking, New York City and I am also furnishing a copy to Mr L J Owen, Treasurer of the University here and a copy to Mrs Akerstrom.

I would be pleased if the Treasurer of the Board of Trustees will acknowledge receipt of the same.

Respectfully yours,

Clarence E. Akerstrom

J.E.W.

STATEMENT RE MR. C. E. AKERSTROM, REPRESENTATIVE OF THE BOSTON UNIVERSITY NANKING ASSOCIATION, IN THE UNIVERSITY OF NANKING, NANKING, CHINA. April 8th, 1922.

TRANSFER

Nanking

MR. C. E. AKERSTROM

1920				
Nov. 8	Travel	$200.		
	Outfit	100.		
1921				
Mar. 31	S.S. Tickets ...	351.		
	Clergy Cert. ...	1.	$ 652.00	

MRS. AKERSTROM AND TWO DAUGHTERS

1921				
Oct. 31	Travel	1099.90	1,099.90	$1,751.90
Mar. 18	Advanced acct. Mr.Akerstrom's salary	200.00		
May 25	Advanced acct. Mr.Akerstrom's salary	290.00		490.00
				$2,241.90

The following amounts received from
The Boston University Nanking Association

Oct. 23, 1920	$2,000.00	
July 5, 1921	750.00	
July 14, 1921	386.90	3,136.90
Balance		$ 895.00

Extract from letter of Mr. Robert E. Speer, Oct. 16th, 1920:

"As to the method of the payment of salary, the salary arrangements are for monthly payment on the field by the Treasurer of the University. I would suggest that you remit the full amount for the travel and the first year's salary as soon as you have it in hand, to Mr. Russell Carter, 156 Fifth Ave., New York City, who is Treasurer of the Trustees. Mr. Carter will meet the travelling expenses and remit the balance to Nanking, and Dr. Bowen will pay Mr. Akerstrom his salary monthly."

Letter from Boston University Nanking Association, Oct. 22, 1920.

"In accordance with a suggestion to our Mr. Lewis A. Brigham by Dr. Robert E. Speer in his letter of October 16, as regards the matter of financing Mr. Akerstrom, the representative of the B.U.N.A., I am enclosing our check, $2,000. to provide for the travelling expenses and to make it possible to commence paying the monthly salary when the time arrives. Other remittances will follow in due time." (Signed) Wesley J. McCarty.

Clarence Akerstrom

UNIVERSITY OF NANKING

NANKING, CHINA

May I5-I92I

Mr Russell Carter, Treasurer,
The University of Nanking
I56 Fifth Ave., New York City

My dear Mr Carter:

I have just received your letter of Mch 23d in which you advise me about Mrs Akerstrom. You have doubtless received my letter of April Ist to Mr L A Brigham of Boston University with reference to this matter. I am enclosing a duplicate copy of same. Mr L J Owen the Treasurer here also wrote you in reference to same under date of Mch 30 advising that the adjustments had been made on this end. Have you received any word from Boston University about the childrens' allowances which the University gives in addition to the regular salary of $2600.oo Mexican?

Thanking you very kindly for your courtesy, I am,

Sincerely Yours,

Clarence E. Akerstrom

CLARENCE E AKERSTROM

Extract from letter from Boston University Nanking Association April 6th, 1921:

"The Association at Boston University had made no arrangements concerning the salary distribution in this country and in China because we thought that the Akerstroms would probably maketheir arrangements directly with you inasmuch as you were treating him as a member of the faculty at Nanking. We understood that, as we had turned the money over to you, you would make the final arrangements with them."

Nanking

TRANSFER

Mr Abeelstrom.

Outfit 100 - Mex

Travel -

Mrs Abeelstrom:
+ children

Salary - began @ 1300
" for Mrs Abeelstrom

Rent since Sept 1921 @ 50 gold -
per month

Agreement as to salary for all

Exchange Gold 2000 = 1.972 3945.03

over 1

TRANSFER

February 15, 1923.

Mr. C. E. Akerstrom,
University of Nanking,
Nanking, China.

My dear Mr. Akerstrom:

I enclose herewith a statement of receipts and disbursements in three sections: - First, from November 1st to December 8, 1922; second, from December 9 to December 31, 1922; and third, for the month of January 1923.

The first period is that during which Mr. Carter was keeping the books and for which no statement had been sent to you. The second period is that after Mr. Carter turned the books over to us, and previous to the time that we reorganized the accounts. The third period is that under the six months' budget which was sent us from the field.

It has been a long time since a statement was sent you, and I am sorry for this, though I presume you have had enough other things to do to keep you busy.

I wish to call your attention to two or three things in connection with these statements which may not be entirely clear to you otherwise: - In the first place, it has been rather difficult for us to distinguish sharply between expenditures which really belong under the income of 1922 and those which really fall under the budget for 1923. We have tried to indicate our division of these items as paid in the third section of the statement by the items marked with an asterisk. There are still some items connected with the hospital which have not been paid because the complete bill is not in hand.

Another point to which I wish to call your attention is the fact that the large balance which appears in our statement for January 31st includes the $21,000 for the Sericulture Building which was not drawn from us unteil the month of February, and so will appear in the February statement.

I am somewhat puzzled to know just what to do regarding the sending of money to you on the field. Up to this time I believe Mr. Carter has sent you a draft on the Presbyterian Board for the amount of the balance in hand at the time he sent you

a statement. The difficulty with this method has been that it leaves the Treasurer here without cash in hand to meet the bills which are continually being presented and incurred for various purposes. On the other hand it does not seem wise to have you authorized to draw on the Presbyterian Treasurer for any given amount, because it appears that these drawings are frequently included in other drafts which Mr. Myers sends home from China, and become lost in the Presbyterian Board's bookkeeping, and when discovered we have to pay large sums of interest.

The method which Peking University is using at the present time is to sign a draft at the bank for a given sum of money, whatever is authorized in this country, the bank paying them in Mexican dollars at the best rate of exchange they can secure, and then the draft is forwarded through the banks in this country to our office, and we redeem it with a check for the face of the draft. The handicap to this method for Nanking would be that you have no banks in Nanking with which you can deal on this basis. If the mission treasurers were able to handle the matter in such a way that the draft could be presented to us immediately when it comes to this country, it would seem to me desirable to have them do it, because of course they are able to secure better rates of exchange than you would be in selling a draft to the bank. We would be glad to have your advice on this point, and will talk it over with Mr. Owen when he comes down to New York this next month, to see if we can work out some satisfactory method for handling the disbursements to the field. So far as we can forecast at the present time, there is not going to be any very large margin of money left over after we pay all the bills that are due here, unless Mr. Williams secures some funds in the meantime on the campaign. There are still a couple of hospital bills that are due to be paid when presented, and Mr. Owen's outgoing expense will be coming due in the month of March, probably. This, together with the salaries of Mr. Williams and his stenographer go a long way toward depleting whatever balance appears on the statement this month. It may be that when we send the next statement, which we hope to get off more promptly the first of March, that the situation will be somewhat brighter, and we can then send you a draft for some amount.

You will notice on our statement for the month of January that we have grouped expenses according to the groupings of the budget, so as to enable you to more clearly discover just where the various items should be. I am enclosing herewith also a group of duplicate invoices which should go to the proper individuals I suppose for their information; also the traveling account statement of Miss Wead, which you will want for your books, I presume. I trust that this will be entirely clear to you.

Most sincerely yours,

enclosures-

UNIVERSITY OF NANKING
December 9,1922

PLANT FUNDS	Given at time of Union	Given in Addition	Total
GENERAL PLANT FUNDS:			
(a) A.B.F.-M.S. (Baptists)		5,000.00	
Swasey Science Hall		26,764.00	31,764.00
(b) U. C. M. S. (Disciples)	40,000.00	16,675.00	56,675.00
(c) B.F.M. - M. E. Church	40,000.00	58,432.00	
For Buildings-Undesignated . .		11,000.00	109,432.00
(d) B.F.M.-Presbyterian Church	40,000.00		
Severance Admin.Bldg.		73,977.00	
McCormick Dormitories		25,000.00	
Sage Memorial Chapel.		35,000.00	
Language School Dormitory . . .		25,000.00	
Day Building Fund		10,000.00	
Architectural Fees(Severance) .		2,600.00	211,577.00
TOTAL OF GENERAL PLANT FUNDS			409,448.00
SPECIAL PLANT FUNDS:			
(a) James Normal School Property . .		20,000.00	20,000.00
(b) Sericulture Building		21,000.00	21,000.00
TOTAL OF SPECIAL PLANT FUNDS			41,000.00
HOSPITAL PLANT FUNDS:			
From F. C. M. S.	27,000.00		27,000.00
Given in Addition		37,750.00	37,750.00
Total of Hospital Plant Funds			64,750.00
PLANT FUNDS FROM CURRENT FUNDS			55,447.89
GRAND TOTAL OF PLANT FUNDS			570,645.89

: :

SUMMARY OF PLANT FUNDS

General Plant Funds:	409,448.00	
A.B.F.-M.S.-(Baptists) 31,764.00		
U.C.M.S.- -(Disciples)56,675.00		
B.F.M.-M.E.Church . . 109,432.00		
B.F.M.-Presby.Ch. . . 211,577.00		
Special Plant Funds	41,000.00	
Hospital Plant Funds	64,750.00	
TOTAL OF GENERAL,SPECIAL & HOSPITAL FUNDS		515,198.00
Plant Funds from Current Funds		55,447.89
GRAND TOTAL OF PLANT FUNDS		570,645.89

UNIVERSITY OF NANKING
December 9,1922

PLANT ASSETS	Valuation at time of Union	Additional Investment	Total
LAND	24,636.00	24,400.00	(49,036.00)
Valuation of Land, according to Report to Regents of Jul.1,1921.	- - - - -	- - - - -	90,358.89
UNIVERSITY BUILDINGS:			
(1) Bldgs.received from F.C.M.S. .	12,050.00	- - - - -	12,050.00
(2) Bldgs.received from M.E.Board .	28,432.00	- - - - -	28,432.00
(3) Normal School Property	- - - - -	20,000.00	20,000.00
(4) Severance Admin. Building . . .	- - - - -	73,977.00	73,977.00
(5) Swasey Science Hall	- - - - -	26,764.00	26,764.00
(6) McCormick Dormitories	- - - - -	25,000.00	25,000.00
(7) Sage Memorial Chapel	- - - - -	35,000.00	35,000.00
(8) Sericulture Building	- - - - -	- - - - -	21,000.00
(9) Language School Dormitory	- - - - -	25,000.00	25,000.00
(10) Day Bldg. Fund (Loaned to Current Acct.)		- - - - -	10,000.00
Total for University Buildings			277,223.00
HOSPITAL BUILDINGS	27,000.00	37,750.00	64,750.00
UNIVERSITY RESIDENCES	15,183.00	19,909.00	35,092.00
HOSPITAL RESIDENCES	- - - - -	24,000.00	24,000.00
UNIVERSITY EQUIPMENT:			
U.C.M.S. (Furniture)	2,552.00	- - - - -	2,552.00
Methodists (Furniture).	4,645.00	- - - - -	4,645.00
University Equipment	- - - - -	8,925.00	8,925.00
Total for University Equipment			15,122.00
HOSPITAL EQUIPMENT	- - - - -	49,500.00	49,500.00
ARCHITECTURAL FEES			2,600.00
FOR BUILDINGS - UNDESIGNATED			11,000.00
GRAND TOTAL OF PLANT ASSETS			570,645.89

: :

SUMMARY OF PLANT ASSETS

Land	90,358.89	
University Buildings	277,223.00	
Hospital Buildings	64,750.00	
University Residences	35,092.00	
Hospital Residences	24,000.00	
University Equipment	15,122.00	
Hospital Equipment	49,500.00	
Architectural Fees	2,600.00	
For Buildings - Undesignated.	11,000.00	
Grand Total of Plant Assets . . .		570,645.89

Managers-Treasurer

UNIVERSITY OF NANKING

TRANSFER

Nanking

STATEMENT OF DEFICIT
(as per Trial Balance from
the Field, dated June 30, 1922)

LIABILITIES

Bank Overdraft		12,416.85
Accounts Payable:-		
Bills	11,303.98	
Alumni	8,539.33	
Hospital	44,007.82	
Miscellaneous	1,045.43	64,896.56
Scholarship Funds		1,960.58
Student Deposits		335.78
Property funds:-		
McCormick Dormitories	5,920.13	
Property Funds	15,379.00	21,299.13
		100,908.90

EXPENSE DEFICIT ACCOUNTS:

Agricul. & Forestry		16,534.40
Laboratories		12,246.91
Salaries		21,126.58
Equipment		15,751.76
Property:-		
Buildings	6,618.95	
Land	17,974.55	
Land Improv.	1,522.56	26,116.06
Miscellaneous		8,754.81
		100,530.00

Nanking

TRANSFER

March 21, 1923.

Mr. C. E. Akerstrom,
University of Nanking,
Nanking, China.

My dear Mr. Akerstrom:

I enclose herewith a bill of exchange for $6,000 to cover the grant of the Presbyterian Board for a residence at the university. I wrote Mr. Bowen some time ago that I was sending this money to you, but it has just been turned over to me by the Presbyterian Board, so that I have not been able to forward it sooner. I hope that by this time the work on the house is well under way.

We havenot yet received any sort of a financial statement for the period ending December 31, 1922. The trustees I know will be very anxious to have this in hand when they come to the consideration of the recommendations which Mr. Bowen has made regarding the need of new teachers and increased appropriations for this fall. I hope that if you have not already sent this forward that it will be possible for you to let me have it very shortly after you receive this letter.

With cordial best wishes, I am,

Sincerely yours,

Enclosure

akerstrom

n

TRANSFER

Nanking

April 9, 1923.

Mr. W. O. Ault, Treasurer,
Boston University Nanking Assn.,
Boston, Mass.

My dear Mr. Ault:

I am writing you at this time to take up with you the question as to whether it would not be possible for your association to make some further payment on account of the support of Mr. and Mrs. Akerstrom and their children at the University of Nanking.

Referring to the statement of account sent you by Mr. Russell Carter on May 8, 1922, I notice that Mr. Carter figures that up to December 31, 1922 you would still owe the University of Nanking $3,131.67. Under date of January 31, 1923 we received from you a check for $900.00 on this account. At the rate of salary for which you are paying for Mr. Akerstrom; namely, $208.33-1/3 per month, you would now be due for $833.33 for this current year. So that according to Mr. Carter's figures your association should contribute to the support of Mr. Akerstrom, in order to take care of expenses which the university has to carry, $3,065.00, which would include payment through the month of April, 1923.

The university has been in a very serious financial position for the last two years, and they are finding it extremely difficult to carry the members of the staff who are regular appointees of the Board of Trustees. It makes it therefore a very serious matter when they find it necessary to pay salaries that were pledged but have not been paid. So I hope that if possible your association will be able to make some payment on this account very shortly.

Mr. Owen, the Treasurer of the university in China, has just left to return to his post at Nanking. I asked him, among other things, to let me have as soon as he could a statement of the actual payments on salary which have been made in China on this account up to date. This will enable us to figure what the difference in exchange has cost the university so far, and will enable us to give you a definite statement. However, it would appear that the figures named above are under statements rather than over statements of the amount due. Your attention to this will be very greatly appreciated.

Very sincerely yours,

Asst. Treas., University of Nanking.

校學大陵金

UNIVERSITY OF NANKING

TREASURER'S OFFICE

Nanking

NANKING CHINA

Akerstrom

TRANSFER

Apr 17-1923

Mr Leslie B Moss
150 Fifth Ave
New York City USA

My dear Mr Moss:

Dr A J Bowen has referred to me a letter that he has received in answer to his inquiry with reference to notice of the appropriation of G. $6000 for a residence from Mr C M Myers of the Associated Mission Treasurers, Shanghai, and in which he says: "This indicates that the item is being handled through the New York Treasurer of the University. I should think that it would be perfectly legitimate for you to draw upon him and am enclosing to you a draft form."

Accordingly we have drawn upon you as of this date in favor of the Associated Mission Treasurers in the amount of G $1500 in order that we may meet the initial payment to the contractor for Mr Reisners house.

Yours very truly,

C E Akerstrom

C E Akerstrom
Acting Treasurer

校學大陵金

UNIVERSITY OF NANKING

TREASURER'S OFFICE

Nanking

NANKING, CHINA

Apr 21-1923 TRANSFER

Mr L B Moss, Asst. Treas.,
University of Nanking
150 Fifth Ave
New York City

My dear Mr Moss:

Referring to your letter under date of Mch 9th to Dr A J Bowen wherein you authorized us to draw on you at three days sight in the equivalent of Gold for Mexican $15,394.41, the same representing the difference between Mex $34,508.95 and Mex $19,114.54, this is to advise you that we are drawing on you at three days sight for the above amount, in favor of the Associated Mission Treasurers. They will discount the draft for us and deposit the proceeds with the University of Nanking Hospital Account with the Hong Kong and Shanghai Banking Corp as per enclosed letter to Mr C M Myers. I will advise you the equivalent in Gold for the above amount as soon as I receive notice. The current rate of exchange is now about 1.85.

Sincerely yours,

C E Akerstrom

C E Akerstrom
Acting Treasurer

COPY

June 4, 1923

Dr.F. J. White, President,
Shanghai Baptist College,
Shanghai.

My dear Dr. White:

Reports are current that Shanghai College are opening ap a Business Administration Department, and inasmuch as the University here is considering closing out the School of Business Administration because of lack of funds to carry the courses beyond the present two years in the Junior College, I venture to inquire whether there are any openings for instructors in Accounting with Shanghai College in the event that Dr. Bowen may agree to my release from here.

Sincerely yours,

(Signed) C. E. Akerstrom

June 7, 1923.

Prof. C. E. Akerstrom,
Nanking.

Dear Mr. Akerstrom:

We have a business administration department in which we have a Chinese, a graduate of the Harvard School of Business and a Mr. Helfrich who is also a graduate of the Harvard School of Business and who has been doing graduate work in the University of Chicago this year. He is coming out this year and will be in language school.

We would be very glad indeed to have you in the department. However, at present we would have no money to pay your salary. If you could bring your salary along with you we would be most happy to have you here. We are planning to have two Chinese and two or more foreigners just as soon as possible. We have already raised part of the money for the salaries of the Chinese and expect to raise all of the money for the salaries of the Chinese here in Shanghai.

If Nanking University would send you to the department as a sort of exchange for the men that we furnish in the University of Nanking it would be a very happy arrangement.

Yours very truly,

(Signed) F. J. White.

over

June 13, 1923.

Dr. F. J. White,
Shanghai College,
Shanghai.

My dear Dr. White:

Mr. Akerstrom has just shown me a copy of his letter to you, dated June 4, and of your letter to him of June 7.

I would say, in reply, that as yet we have not finally decided to close up the Junior College Business Administration work but will probably decidedto do so at our Finance Committee meeting toward the end of the month. In case we decide to close up we will not receive new students in the business administration courses in September but will be under obligation to carry the present first year junior college business administration students through the second year and then close the department. This would make it desirable - though perhaps not absolutely necessary - that Mr. Akerstrom be with us another year. If, however, you need him very urgently and can finance him we could perhaps make some arrangement about his going to you even this fall.

As to transferring his salary, that is beyond our province. We will be very glad to transfer his debts. The Boston University Nanking Association owes us on his salary something like $3,000, and on his house rent about $1,000. We will be delighted to transfer these two items to you, together with the possibilities of your getting them and his continued salaby from Boston University. They are supposed to pay these items but have fallen behind.

If we decide to close the department we would take it up with Boston University and try to get them to transfer their interest and financial support to another department, say Education, and I do not think this would be so very difficult to do. I doubt very much if they would be willing to transfer Mr. Akerstrom and his support to you, as theirs is a Methodist institution and they would have no special interests in Shanghai College, so if you want Mr. Akerstrom it would seem to me that the only possible way for you to get him would be to also take on his support from, say, the first of September. He is a good

teacher and has gotten along with the students all right, but Nanking is not the place for the business administration work, even for the Junior College, and you have every argument for such a department there and so, as far as I am concerned, I shall urge that we close out here, sending any of our students who want to take this kind of work to you. I have tried to send those who graduate from the business administration in the Junior College this term to you, but they say that your courses are not so very much higher than what they have had here and so they are going to Southeastern University's Business School - most of them at least. As a matter of fact, no very satisfactory senior college business administration work has yet been developed. Personally, I think Mr. Akerstrom would be much better for senior business administration than for junior, where the work is more technical and theoretical perhaps in some ways. There are many students wanting business administration and it can be made considerably self-supporting but it does not get us anywhere with our students, having to stop at Junior College and having no possibilities here of giving them practical work to any extent.

Since you will be leaving soon I will be very glad to hear from you if you have anything definite to offer. Of course Mr. Akerstrom, I think, can get a position in Shanghai after he leaves us, without any difficulty, in some business firm, unless he wants to continue teaching. There is no serious problem about him and providing for him in the future.

Cordially yours,

June 13, 1923.

Mr. C. E. Akerstrom,
University of Nanking,
Nanking.

My dear Mr. Akerstrom:

I have your letter of the twelfth, with the enclosures from and to Dr. White.

Nothing has yet been decided about the closing of the Department of Business Administration, but it undoubtedly will be settled one way or the other at the meeting of the Finance Committee and the Executive Committee on the twenty-second of this month. It seems, however, clear to me that we shall have to take steps to close out the department. We cannot conduct it without getting another man, and we do not have any money with which to get another man, and as the department does not get the students anywhere to speak of - just having them stop at the end of the Junior College when they have gotten only a preliminary start in the subject, it seems to me that it is inevitable that we cut down here as to continue the department will add to our expenses. By dropping it we can make some actual saving and a good deal of future saving.

We must, of course, graduate those who are taking the first year - that is, carrying them through the second year, but if the meeting on the twenty-second decides that we should close the Department of Business Administration, then we would at once put out notices saying that we shall not receive first year students in that department this fall, but nothing definite has been done as yet. The pressure from our Trustees and from our situation here, however, seems to me to all point to one inevitable conslusion.

As to your going to Shanghai to the Shanghai College, we could not at all guarantee that you would take your salary there. Boston University is nearly $3,000 behind on your salary here with us, and should you be transferred to Shanghai it is not at all certain that they would transfer their support. I think it is very probable that they would not, as the Shanghai College is a Baptist institution and Boston University is a Methodist one, and if they want to do any work out here, they would want to do it in connection with some Methodist work, undoubtedly.

If the department is closed we shall do all we can, of course, to have Boston University transfer its interest to some other department, preferably Education, and so continue their interest and their support. But that is also matter for future consideration.

We should, so far as I can see, need you to stay here until a year from this time, when the second year Junior College boys would graduate, those who are first year this term; but if there were an opening in Shanghai for you this fall at Shanghai College we would not want to stand in your way, of course, of entering that, and ~~that~~ could perhaps make some arrangements for carrying on the one year's work, or perhaps transfer the students along with you to Shanghai College. After the meeting we shall know definitely what to look forward to and we can take the matters up again then, probably. I am worry that the uncertainties of the situation are causing you considerable anxiety.

Cordially yours,

Recd Aug. 15

UNIVERSITY OF NANKING

OFFICE OF THE PRESIDENT

NANKING, CHINA

TRANSFER

COPY. (Original mailed July 7) July 7, 1923.

Original Recd July 20th 13th

Mr. C. E. Akerstrom,
c/o Shanghai College of Commerce,
National Southeastern University,
290 Avenue Joffre, Shanghai.

My dear Mr. Akerstrom:

I read with considerable surprise in the Bulletin last night the statement therein that you had joined the Business College of Southeastern University in Shanghai, as I have had no intimation from you concerning this. I am writing to find out whether or not it is true and whether you really will not be with us this fall. We have notified the students that the second year business administration courses will be given, so that the students who have the first year can go ahead and graduate, and if it is the case that you are not coming we must send word to them that we shall not be able to offer these courses and suggest to them that they might follow you to Shanghai.

In case the notice in the Bulletin is correct, I take it for granted that you have decided to sever your relations with the University, which, of course, would include the salary considerations. I do not know just how Boston will take this move if it is true you are leaving. They now owe us something like $3,000 on your salary.

Inasmuch as we were bound to close the department a year from now, in case you have found suitable employment there, we can perhaps make the necessary adjustment by simply dropping out the business administration courses, so we are willing to let it stand that way, but it would seem to me it would have been best if we might have talked the matter over first. We can, however, understand the disappointment the failure to develop the department brings to you.

Cordially yours,

A. J. Bowen

R. H. D.

UNIVERSITY OF NANKING

NANKING, CHINA

July 23, 1923

TRANSFER

Messrs. Moss and Williams,
New York City.

Dear Mr. Moss and Dr. Williams:

At a meeting held on June 25th and 26th the Executive and Finance Committees in joint session took the following action: "That, on account of inability to finance the necessary staff and the question of general policy as related to the development of the College of Arts and Science the Department of Business Administration be temporarily discontinued, but that courses be given in the last two years of the Middle School in such subjects as commercial arithmetic, business English, and commercial geography."

Mr. Clemons, secretary of the committee, and Mr. Sarvis, were asked to prepare a statement explaining to Boston University the basis for this action. In following out this instruction, it seems to us advisable to explain to you more or less informally the situation and to ask you to take it up with Boston University early in the autumn. The following considerations were before the Executive and Finance Committees:

1. Neither the staff nor the financial support of the staff for carrying on the department in the Junior College were available. During the past year Mr. Wade-Jones has been giving two-thirds of his time to this department. This will no longer be possible next fall because the Junior College history classes, which are his primary responsibility, together with the work of the Admissions Committee which he undertakes in the absence of Mr. Hummel, and his work as secretary of the college faculties will require all his time. He will also be giving at least one course in education in the College of Arts and Science. At least three full-time teachers are required to carry on the business courses in the Junior College and the Middle School. We do not consider it sound policy to divert men from existing departments in order to build up new ones unless their places are supplied without additional burdens being placed on the existing departments. Mr. Hung Chang, the second man in the department, in addition to Mr. Akerstrom, is, of course, paid from general university funds. If Boston University and the alumni had both been paying in funds in sufficient amounts to run the department and relieve the general funds of the burden, the question of closing the department would probably not have been raised.

2. Inasmuch as it was necessary to raise the question, however, it was natural to consider it in relation to the general policies of the University. Two points were raised in this connection. (a) It early became evident that the development here of business courses beyond the Junior College grade would be unwise. At a meeting held in Nanking on the 13th of October, 1920 the Board of Managers of the University voted 'that a committee be appointed...to consider the best means of cooperation with other mission and government schools in plans for an advanced business course in Shanghai.' (The personnel of the committee was Dr. J. E. Williams, vice-President of the University, chairman, Dr. P. W. Kuo, President of the National Southeastern University, and Dr. F. J. White, President of Shanghai College). The report of the Educational Commission in 1922 (page 718, III, (4)) recommended 'the establishment of a School of Commerce and Industrial Organization in Shanghai.' In other words, the advantages of uniting in Shanghai for business education have become increasingly apparent; but this was unfortunately not evident soon enough to be known to Mr. Akerstrom before he came to China. It might be added in this connection that in view of our remoteness from large business organizations we have felt that even the business education we have been offering has been more theoretical than practical--in a word, that it was difficult in Nan-

 7-23-23

king to apply the laboratory method in business education, and that unless that method could be applied, the business education must fall far short of what such education ought to be.

(b) More fundamental than this, however, was the fact that every student in the Junior College business courses shuts out at least one-half a student from the senior colleges, on account of the fact that no senior college work is offered suitable for these students to elect. Inasmuch as the time has come when we must turn away large numbers from the Junior College, every place taken by a students who cannot continue means that there is one fewer places for those who might continue. The business classes also increase the demand for class-rooms, which demand is becoming ever more insistent and difficult to meet and will become critical in two or three years. The committee believed that we should make the development of the senior colleges primary in our policy and should discountenance plans which would interfere with this development.

3. A vital point is the relation of the University to the alumni, who had pledged generous support in the erection of a building in which to house this department. Unfortunately, the payments toward these pledges have not been as prompt as we could wish, so that we were running behind there. Such being the case, a special committee was appointed at this meeting to confer with representatives of the alumni with regard to closing the department of Business Administration. This committee reported that the representatives of the alumni did not feel themselves able to speak for the whole body of the alumni; but that they would individually be in favor of temporarily closing the department if certain courses of a business character be continued meantime as part of the Middle School curriculum. The joint Executive and Finance Committees took action in harmony with this report, but in so doing did not bind the University to resume the department of Business Administration later.

4. Another important consideration was the fact that the support of Boston University for the department has already been enlisted, and it was more or less problematical what would be their attitude toward the proposed action. We had had opportunity to confer about the matter with Dr. Homer E. Wark, Collins Professor of Missions in the Graduate School and the School of Missions of Boston University. He believed that Boston would make good on their back payments, but agreed that it was quite open to question whether this particular form of work was the one which would appeal most to the particular portion of the students and faculty in Boston who would support missionary work. Of course he could not commit the school to any policy or attitude, but he felt that they might be glad to transfer their support to work in the College of Arts and Science. It was with the hope that they would consider such a transfer that we decided to make the recommendation which was passed. It is at this point that we shall have to depend upon your good offices in presenting the matter to them, and we would suggest that you get into touch with Dr. Wark, who will be in Boston again in the autumn.

No formal action with reference to the particular lines of work they might be interested in supporting has been possible, but there is much work urgently in need of development in the College of Arts and Science. The outstanding need just now is in the department of education. We are not referring at the moment to any development of any kind of a "school" of education, but to the need for at least two men on our regular staff who will teach education in the Junior and Senior Colleges and in the Middle School. In spite of irregularities and changes of staff, there has been more student time given to education in the College of Arts and Science in the five-year period from the fall of 1917 (when the Junior College was begun) to the spring of 1922 than to any other subjects except English and Chinese. At has been necessary for the present to discontinue the courses

7-23-23

in education in the Junior College, and only one or two can be given irregularly in the College of Arts and Science. Education is such a fundamental part of civilization that we feel that it should have a prominent place in the curriculum, quite aside from any special technical schools or courses.

Another great need is for a Director of Religious Work, who should have charge of the general religious life of the institution. Another is for a Physical Director. There is a persistent demand for modern languages to which we shall ultimately have to yield. With the increased enrolment in prospect in the senior colleges, it might be good policy to look forward to work in French and German in the near future. As stated last year, another very pressing need is for a man in either sociology and economics. These needs are suggested with the idea that we should not attempt the development of any specialties or give our men any time for study and research beyond the minimum necessity for carrying on their classes.

Finally, we wish to have it made absolutely and emphatically clear that the step that has been taken does not reflect in any way upon the quality and faithfulness of Mr. Akerstrom's work. We hope you will take particular pains to make this clear to his constituency in Boston University. Neither for the lack of funds nor for the inclination to close the department is he to be held responsible. Instead, we welcome the opportunity to express our high appreciation of the unusual amount of work which he has somehow managed to carry, of the spirit which he has shown in his generous giving of himself to the university, and of the quality and the results which he has been able to achieve.

Very truly yours,

Guy W. Sarvis
Harry Clemons
Committee.

Rec'd Aug. 15

July 16/23

TRANSFER

My Dear Mr Akerstrom,

I was very much relieved and pleased to get your letter of the 12th, and to know that you were to be here with us this fall. There would have been n no other way to do than to have written all of the Junior College boys who took the 1s years work, not to come. Now they can finish up the work and you can take your time t to find a suitable position out here, if you wish to stay longer.

As soon as I could I checked up with Dr. Price and he said he ha had understood from Mrs. Akerstrom and from the girls that you would be in Shanghai & I am glad he misunderstood. I regret very much if I have done you an injustice in believing too readily that you would drop us without full understanding. I really did not believe it, even after Dr. Prices statements, and so wrote to get the truth.

I can assure you that your srevices have been quite satisfactory, and the students are very appreciative of your work. You have done it faithfully and thoroughly, and so far as I know there has been absolutely no complaint an where. In adition to more than full time teaching, you took on the Treasurers work, and did tha as well as was humany possible, in addition to all of the e xtra work of or-organizing the accounts. Of course the failure of Boston to keep their payments up to date & so the $3000 defecit at this point, does not in any way reflect on you, and I had no intention of attributing their delinquency in any way to you. We shall try and make clear to Boston and to all concerned, that we are closing out this work in 1924 for reasons that do not involve any reflections of any kind upon you. We can and shall make it clear that there has been no failure on your part, and there is absolutely no stigma to be attached to you. The failure is on our part and on the part of Boston.

I shall be glad to help you in every possible way to find a position for next fall, which I think will not be at all difficult. Please let me know what I can do to help.

Very cordially yours,

A. P. Boren

February 19, 1924.

Mr. C.E. Akerstrom,
University of Nanking,
Nanking.

My dear Mr. Akerstrom:

I should have answered your letter before this but wanted to consult with Mr. Owen about it and get his judgment upon the various points you raised. I find that his judgment and mine coincide practically on the various points that you bring up and we are budgeting for the return of Mrs. Akerstrom and the children for the summer. If you wish I will write to Mr. Caldwell of the Mission Treasurers at once to make reservations for them on a boat going to San Francisco, If you will let me know whether or not you have any preference as to line - Pacific Mail or Toyo Kisen Kaisha, I will be tglad to write to him. It may be too late, even now, to get reservations on the Pacific Mail, or even on the larger Japanese boats. Anyway it should be taken up at once.

Certainly the action of the University in discontinuing the School of Business Administration was in no way due to you or to anything unsatisfactory in your work. It was simply due to lack of finances and the inability of the University to carry on its other work and this business administration department too.

Mr. Owen raised some question as to why we should pay your September salary but agreed that we should pay July and August. I agree entirely with this, but after talking it over with Mr.Owen he agrees that we should pay at least half of September, so if that will be agreeable to you we shall arrange that in the budget and it can be paid to you in due time.

I am writing to Mr. Main and to another friend or two in Shanghai relative to some possible work for you after June. I shall be very happy if I can help to land something for you.

Mr. Owen and I also agreed that provision should be made by the University for your return to the United States, in case you need to go in the not distant future. Mr. Owen reports that provision for freight is that the University pays for four cubic tons. I presume this would cover all that you would want to take, and more. We would of course charge all of these things against the Boston University Nanking Association and hope to reimburse ourselves from that in due time.

Let me know as soon as you can whether or not you want me to write regarding reservations for Mrs. Akerstrom and the children.

Very cordially yours,
(A J Bowen)

Akerstrom

Nanking

TRANSFER

An Approximate Financial Statement for Boston University Nanking Association's support of C. E. Akerstrom' & Family at University of Nanking - - September 20, 1923.

Actual Receipts from Boston University Assn:

Oct. 22, 1920	2,000.00
July 2, 1921	750.00
July 14, 1921	386.90
May 3, 1922	900.00
Jan 29, 1923	900.00
July 2, 1923	375.00
Total	5,311.90

Disbursements on this account by New York Office:

Nov. 1920 - -	Travel & Outfit to China for C. E. Akerstrom	652.00
May 18, 1921	Advance to Mrs. Akerstrom from Salary	200.00
Oct. 31, 1921	Travel for Mrs. Akerstrom and children	1,099.90
May 25, 1921	Advance to Mrs. Akerstrom from salary	290.00
	Total	2,241.90

Balance for transmittal to China . . . . . G$3,070.00
@ average rate of exchange say .65 . . . . . Mex.$4,723.00

Estimated Expenditures in Nanking:

Salary Mex.$2,600 per year, Nov.1,1920/Oct.31,1923 .	Mex.$7,800.00
House Rent-2 yrs.& 2 mos. @ Mex.$600 per year, Sept.1,1921/Oct.31,1923	Mex. 1,300.00
Language School Fees for Mrs.Akerstrom.	Mex. 400.00
Children's allowances (2) M.$300 per yr.apiece, Sept. 1,1921 to Oct.31,1923	Mex. 1,300.00
	Mex.$10,800.00
Less amounts paid to Mrs.Akerstrom by N.Y.office on a/c salary G.$490 @ 2	980.00
Approx.amount needed in China for salary,etc. . . .	Mex.$ 9,820.00
Transmitted to China as above	Mex.$ 4,723.00
Balance required to meet obligations	Mex.$ 5,097.00
@ $.52 Gold for $1 Mex. until Oct.31,1923. . . .	Gold$ 2,650.44

University of Nanking
School of Business Administration
Nanking, China

C. E. Akerstrom
Representative of
Boston University

Nanking June 6-1924

The University of Nanking
150 Fifth Ave
New York City

Gentlemen:

Kindly favor me by procuring a Clergy Certificate as per enclosed application. I do not have the regular form at hand and there will be insufficient time to apply for one and send the same to China and return.

When I came out to Nanking in Dec 1920 your office procured for me a Clergy Certificate as per regular application filed at that time. The number of the same was E 150418, issued by the U S Railroad Administration, expiring Dec 31-1920, by C L Hunter, Manager, Eastern Clergy Bureau, 143 Liberty St., New York City.

I am returning to the USA on the Empress of Asia due to sail from Shanghai July 5th next. My wife and two daughters are accompanying me. Due in Vancouver probably about July 22d.
Wifes name: Minnie Frances Akerstrom
Daughters names and ages: Gladys B Akerstrom, age 15
Ruth M Akerstrom, age 13

Kindly foward the certificate to Hotel Vancouver, Vancouver, B. C., and oblige,

Yours very truly,

C E Akerstrom

Write July 10 or 11

1925.

Contract between Clarence E. Akerstrom and Boston University Nanking Association

I, Clarence E. Akerstrom, agree to accept under the following conditions the position as occupant of the Chair of Business Administration founded at Nanking University, Nanking, China, by the Boston University Nanking Association.

1. That I promise to continue in this position at least until the end of the academic year of Nanking University in 1925, unless previously excused from this condition by both the President of Nanking University and the directors of Boston University Nanking Association.

2. That either the President of Nanking University or the directors of the Boston University Nanking Association have the right to terminate this contract at any time for good and sufficient reason.

3. That my salary is to be on the same uniform scale as the salaries paid to the instructors of Nanking University which at present is 2400 Mexican silver dollars per year. I am to receive full salary for the college year 1920-21 provided I complete the five years' contract, otherwise I am to receive only the proportional part of my first year's salary dating from the time of my arrival at Nanking University.

4. That living quarters but not board, will be provided by Nanking University in addition to the above compensations.

5. That the traveling between Boston and Nanking, China of myself and any other members of my family for whom the Association may agree to bear the traveling expenses is to be arranged under the direction of the Treasurer of the Association and that the Association will bear such expenses as he may authorize, it being understood that these are to include all the necessary traveling expenses.

6. That at the completion of this contract in 1925 unless a further extension of service may be agreed upon or in the case of the previous termination of this contract under the conditions of item 2 the Association will bear the necessary traveling expenses from Nanking to Boston of myself and any other members of my family whose expenses from Boston to Nanking were paid by the Association.

7. That in addition to the above compensation the Association will pay $550, the estimated expense of passage of one child to Nanking, toward the support of my children during the first year of my absence.

8. That if at the end of my first academic year the President of Nanking University shall approve of my continuing in this position the Association will bear the traveling expense of my wife and one child to Nanking.

9.. That my yearly salary is to be paid in regular installments by the treasury of Nanking University as agents for the Boston University Nanking Association, the first installment to be paid after my arrival at Nanking University.

10. That I will report monthly and at other times as requested to the Secretary of the Boston University Nanking Association on the progress of my work.

11. That the Boston University Nanking Association is obligated through the approval of this contract by its board of directors and the duly authorized signatures of its secretary and vice-president to carry out its part of the above agreement.

Signed.....

Signed for the Boston University
Nanking Association

Date..... .....Secretary

Witness..... .....Vice-President

10. That I will report monthly and at other times as requested to the Secretary of the Boston University Nanking Association on the progress of my work.

11. That the Boston University Nanking Association is obligated through the approval of this contract by its board of directors and the duly authorized signatures of its secretary and vice-president to carry out its part of the above agreement.

Signed.....

Signed for the Boston University
Nanking Association

Date..... .....Secretary

Witness..... .....Vice-President