

THE WHITE HOUSE

WASHINGTON

April 1, 1982

Dear Marc:

I was delighted to learn from your letter that you plan to return to Lehigh University to complete your education. I think you made a good decision and know you'll do well.

I look forward to seeing you later.

Sincerely,

MICHAEL K. DEEVER
Assistant to the President
Deputy Chief of Staff

Mr. Marc L. Holtzman
33 Sahara Drive
Suite B
Kingston, PA 18704

MARC L. HOLTZMAN

March 10, 1982

Deaver

The Honorable Michael K. Deaver
Deputy Chief of Staff and Assistant
to the President
The White House
1600 Pennsylvania Avenue
Washington, D.C. 20500

Dear Mike:

Just a note to tell you that I have returned to Lehigh University to complete my education. At this point I have two semesters to go, and I am anxious to graduate this December.

You may always reach me through my home in Kingston, but my interim address at college is 14 West Church Street, Bethlehem, Pennsylvania 18018 (phone 215 - 691-8343).

I hope all is well, and I look forward to seeing you soon.

Sincerely,

Marc

MLH/bn

THE WHITE HOUSE

WASHINGTON

April 1, 1982

Dear Miss Stone:

Thank you for your recent letter concerning the Volunteer Mileage Bill (H.R. 768 and S. 473). I appreciate the interest which prompted you and the members of the GFWC Nashua Junior Women's Club to bring your views to my attention. You can be sure that your comments will be given serious consideration by the appropriate members of the Administration.

With best wishes,

Sincerely,

MICHAEL K. DEEVER
Assistant to the President
Deputy Chief of Staff

Miss Judith M. Stone
Legislation Chairman
GFWC Nashua Junior Women's Club
44 Almont Street
Nashua, NH 03060

GFWC NASHUA JUNIOR WOMEN'S CLUB

44 Almont St.
Nashua, N.H. 03060
March 19, 1982

Mr. Michael Deaver,
Deputy Chief of Staff
The White House
Washington, D.C. 20500

Dear Mr. Deaver:

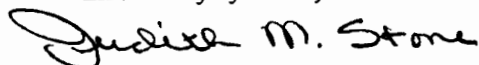
The GFWC Nashua Junior Women's Club would like to make known to President Ronald Reagan our strong support of the Bill HR #768. The Volunteer Mileage Bill is asking for \$.20 per mile for volunteer service compared to the \$.09 per mile now implemented.

In keeping with President Reagan's effort to delegate added responsibilities to the volunteer sector, this Bill is very important.

The GFWC Nashua Junior Women's Club gives approximately seven thousand hours of service a year to our Community, our State and our Nation. In order for us to continue in our firm commitments, this Bill would ease the economic pressures we are now faced with.

We sincerely hope that President Reagan will give due consideration to this vital piece of legislation and support the thousands of volunteers in our Country.

Sincerely yours,



Judith M. Stone,
Legislation Chairman
GFWC Nashua Junior Women's Club

Enclosure

We the members of the GFWC Nashua Junior Women's Club strongly support the Volunteer Mileage Bill #768 and would appreciate President Reagan's consideration and implementation as soon as possible.

- | | |
|----------------------------------|------------------------------------|
| Louise Blomquist
722 Callahan | 15 Justice Lane Nashua, NH |
| Judy Stone | 34 High View Ave. Nashua, NH |
| Jean Price | 44 Belmont Nashua NH |
| Anna Palmer | 19 Shoreline Dr. - Nashua
NH 16 |
| Carol Delight | 62 Quinn St., Nashua, NH. |
| Pauline Lemay | 43 Forest Park Drive |
| Susan R. Brodeur | 124 Concord St. |
| June Hill | 7 Gilbert Dr. |
| Kattie Sunderburg | 12 Nottingham Place |
| Janet Belliveau | 41 Catalina Lane |
| Sherry Jackson | 604 Ashmun St. |
| June Connolly | 18 Valhalla Dr. Nashua, NH |
| Christine Wallace | 17 Monza Rd. Nashua, N. H. |
| Elizabeth Phillips | 92 Pine Road, N.H. |
| Karen Gould | 51 Clement St., N.H. |
| Greta Talbot | 70 Underhill St Nashua, NH. |
| Gail Leshare | 11 Towell Ave., Nashua, NH |
| Susan Ziehl | 4 Edwards Ave., Nashua, NH |
| Carol Fritz | 5 Niquette Dr, Nashua, N. H. |
| | 54 Musket Dr. Nashua, N.H. |

THE WHITE HOUSE

WASHINGTON

April 1, 1982

Dear Mrs. Thompson:

Thank you for your recent letter. I know that President Reagan will be as grateful as I am for your encouraging words of support and friendship.

The President understands your concern for the people of Fort Wayne, Indiana and he shares your admiration for their courage in the face of adversity. He believes that it is just this kind of determination and fortitude, which the American people have displayed at different times and places throughout our history, which accounts for our greatness as a nation.

Again, I want to thank you for your thoughtful letter.

With best wishes,

Sincerely,

MICHAEL K. DEEVER
Assistant to the President
Deputy Chief of Staff

Mrs. Grace Thompson
Box 115
Cochranton, PA 16314

Box 115
Cochran, Pa.
16314

March 19, 1982

Michael Deaver,
Presidential Advisor,
White House,
Washington, D.C.

Dear Mr. Deaver:

I thought the enclosed
clippings might bring comfort to the
President in his present state of siege
from the TV media, the Democrats, the
Liberals, etc.

Tell him also to remember
that high society Americans in Phila-
delphia gave parties for the British all
the while that Washington's men starved
and froze at Valley Forge.

~~If the President could
H. W. Wagoner, Indiana a player & laugh
is the only one who's park standing that
her city of ... the first~~

THE WHITE HOUSE

WASHINGTON

April 1, 1982

Dear Mr. Fox:

Thank you for your recent letter concerning the tax policy of President Reagan. I appreciate the time you have taken to bring your comments and suggestions to my attention.

As you know, the President's Program for Economic Recovery contains a substantial revision of the Internal Revenue Code designed to provide incentives for both individuals and businesses towards greater investment and increased productivity. It was good of you to share your ideas on how these policies could be improved. You can be sure that your views will be brought to the attention of the appropriate members of the Administration.

With best wishes,

Sincerely,

MICHAEL K. DEEVER
Assistant to the President
Deputy Chief of Staff

Mr. Gerald Fox
9521 Southeast Little Club Way North
Tequesta, FL 33458

GERALD FOX
9521 S. E. LITTLE CLUB WAY NORTH
TEQUESTA, FLORIDA 33458

3/22/82

Mr. Michael K. Deaver,
Asst. to the President.

Dear Mr. Deaver:

re.- Relief for Capital Intensive Co's.

With good intentions a section of the 1981 Economic Recovery Act provided for the sale of unused investment tax credits. It backfired as indicated in editorial herewith and its repeal is opposed by industrial executives. A better plan would be to double or triple the investment tax credit with a carry-forward. This plan was first proposed three years ago, but without avail. If it had been adopted it would have resulted by this time in increased employment and a lessening of the inflation rate. Temporarily it would have caused a loss in revenue to the U.S. Treasury but sooner rather than later, a greatly enhanced revenue. Merchandise for industrial use and household use at lower cost and reduced prices. If we would not be having prosperity, there would not be a recession. Take Scott Paper Co. for example (mentioned in the article) they have bolstered their resources through profits on overseas operations and on the domestic front by raising prices on packaged products sold to consumers in the supermarket. An instance, Scott Toilet Tissue, formerly 10¢ or 2 for a quarter, now 50¢ for a single roll. Crown Zellerbach has not been so fortunate (?), they have been ravaged by inflated prices for replacements and also by the depressed housing market. Just scrutinize their K-10 Reports to S.E.C.

Yours truly,

Gerald Fox

THE WHITE HOUSE

WASHINGTON

April 1, 1982

Dear Miss Hill:

Thank you for your recent letter concerning the Volunteer Mileage Bill (H.R. 768 and S. 473). I appreciate the interest which prompted you to bring your views to my attention. You can be sure that your comments will be given serious consideration by the appropriate members of the Administration.

With best wishes,

Sincerely,

MICHAEL K. DEEVER
Assistant to the President
Deputy Chief of Staff

Miss Sarah Hill
President
Northwest Family Outreach
Suite 103
2725 Valley View Lane
Farmers Branch, TX 75234

FAMILY OUTREACH OF NORTHWEST DALLAS COUNTY

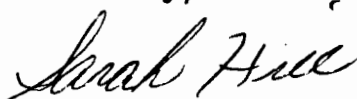
2725 Valley View Lane, Suite 103
Farmers Branch, Texas 75234
Phone (214) 241-0877

March 18, 1982

Michael Deaver
Assistant to the President
White House
Washington, D. C. 20500

I am writing to ask for your support of the Mikulski Mileage Bill H. R. 768. As a volunteer with Family Outreach, I drove over 3,000 miles last year in our effort to prevent child abuse and neglect. A 20¢ tax deduction/mile would help tremendously in my being able to continue meaningful volunteer work.

Sincerely,



Sarah Hill
President
Northwest Family Outreach

THE WHITE HOUSE

WASHINGTON

April 1, 1982

Dear Mr. Willson:

Thank you for your recent message. I appreciate the time you have taken to give me the benefit of your frank and candid comments and suggestions. You can be sure that they will be brought to the attention of the appropriate members of the Administration.

With best wishes,

Sincerely,

MICHAEL K. DEEVER
Assistant to the President
Deputy Chief of Staff

Mr. Frank DeS. Willson
10219 Wolfsville Road
Myersville, MD 21773

10219 Wolfsville Road
Myersville, Maryland 21773
March 25, 1982

Michael K. Deaver
The White House
Washington, D.C., 20500

Dear Mr. Deaver:

You are presently engaged in "a concerted counter-offensive to dispel a growing impression that Administration policies are unfair to poor and needy Americans". This is great, but why has it taken you so long to acknowledge what so many have perceived for so many months? A thick skin now being abraded by political reality may be a little transparent in the eyes of some Americans. What happened to the "vaunted skills" of THE GREAT COMMUNICATOR? He should have been working at this for months.

May I please suggest to you two things which appear as mean and/or vindictive and as evidence of an Administration which may not always be perceived as one under the kindly and benign aegis of Ronald Reagan?

1. The corporate give-aways promulgated by Charls Walker place an unfair burden on other tax-payers who cannot absorb the additional load. Of course, you may wish to tell me that these corporations benefitting from the lease of depreciations, etc. will use their wind-fall for expansion or for corporate giving to worthy causes-in either case totally deductible and a further vicarious benefit.
2. The Department of the Interior is now party to a suit filed in U.S. District Court on behalf of Timothy L. Donohoe, an Ensearch employe who had the guts to ask what James Watt meant by his "jocular" remark about "liberals and Americans". The handling of this suit will waste time, money and talents which could be better directed in a failing economy. It could have been avoided!

Deaver

Those are but two examples of what is perceived as a certain "mind-set" by some of us who might otherwise be kindly disposed toward the present Administration.

We are farmers, and for more than forty years unfailing Republicans who contributed money to Beall, Mathias, Ford and even to Nixon. No longer! For "communicators"-you've done a poor job. Oh, the jokes, smiles and anecdotes are there in abundance, but you've failed, in my opinion, to recognize some "facts". One might have to say that you suffer from blindness or from a certain callousness.

Good luck!

Sincerely,



W:w

Frank deS. Willson

THE WHITE HOUSE

WASHINGTON

April 1, 1982

Dear Mr. Larson:

I have noticed our stack of "dictate" letters getting higher and higher and the hours getting longer and longer. I decided, however, so you wouldn't feel that Mr. Deaver was ignoring your request to come to the White House, I would answer for him.

He is delighted you are planning to come to Washington, and Mr. Deaver has assured me that we are to make every effort to get you over here to see him in his natural habitat. I would also like to see that you are given the V.I.P. tour of the White House. The children will love it.

Mr. Deaver's schedule is so uncertain that it is impossible for me to make a definite appointment, but please call when you get to Washington. We'll take it from there.

Sincerely,

SHIRLEY MOORE
Staff Assistant to
Michael K. Deaver

Mr. Howard G. Larson
Chairman
Larson, Bateman & McAllister, Inc.
923 Olive Street
Santa Barbara, CA 93101

Larson, Bateman & McAllister, Inc.

March 15, 1982

Mr. Michael Deaver
The White House
Washington, D. C.

Dear Mike,

It is great fun to see old friends in "the media."
Your group portrait in Time magazine was quite
flattering; however, you do tend to frown a lot on
television. Did you ever think that just coming to
town would get your photo on page one of the News
Press?

This is turning into a fan letter...and what I really
wanted to do was ask for a favor.

I am planning a trip to Washington, D.C. with my
family in June, just after school is out. The kids
are at the age where Sharon and I feel they need to
be broadened.

The favor is, could we get a chance to see you in your
office and official trappings? The back door treat-
ment...so to speak. We plan to arrive in Washington,
D.C. on Monday, June 14th, and depart the 17th.

I can only imagine how busy you are, so please tell
me straight out if what I ask is inconvenient. We
will be content to be regular tourists.

Cordially,



Howard G. Larson
Chairman

HGL:lgb

THE WHITE HOUSE

WASHINGTON

April 1, 1982

Dear Mr. Johnson:

Thank you for your recent message. I appreciate the concern which prompted you to write.

Administration officials have recently met with representatives of the construction industry regarding possible changes in the completed contract method of accounting. During that meeting industry representatives described what they believed to be the undesirable and unintended consequences of changing the existing law. Officials within the Treasury Department have since undertaken a review of the proposed changes.

I was grateful to have the benefit of your comments and suggestions concerning the completed contract method of reporting taxable income. You can be sure that your message will receive serious attention.

With best wishes,

Sincerely,

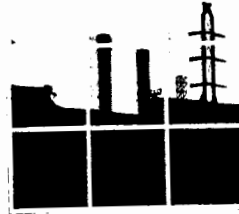
MICHAEL K. DEEVER
Assistant to the President
Deputy Chief of Staff

Mr. Ronald L. Johnson
President
Environmental Contractors, Inc.
5001 Avondale
Fort Wayne, IN 46806



ENVIRONMENTAL CONTRACTORS, INC.

5001 AVONDALE
FORT WAYNE, INDIANA 46806
PHONE (219) 744-1242



AIR CONDITIONING
HEATING
VENTILATION
FUMES
DUST
ACIDS

March 24, 1982

The Honorable Michael K. Deaver
Deputy Chief of Staff and Assistant
to the President
The White House
Washington, D.C. 20500


Dear Sir:

Environmental Contractors, Inc. opposes the proposal to eliminate the completed contract method of accounting for construction contractors for the following reasons:

1. Unknown variables not found in other industries results in an ambiguous profit margin in the construction industry where final financial figures are not known until the job is completed and accepted.
2. Contractors must expend large sums of capital in advance of any contract, therefore stretching the financing capacity of construction contractors on a regular basis.
3. Virtually all construction contracts have retainage provisions. Consequently, the profit element of a construction contract is not received until retainage is released.
4. The completed contract method has worked successfully in the construction industry for over 60 years. Elimination of this option could result in defaults, reduction of a contractor's business operations, or the possibility of forcing a contractor to seek outside financing -- an action that may not be economically feasible especially in light of the current economic climate.

As a sheet metal contractor we urge you to oppose the elimination of the completed contract method of accounting.

Respectfully,


Ronald L. Johnson, Pres.
Environmental Contractors, Inc.

THE WHITE HOUSE

WASHINGTON

April 1, 1982

Dear Mr. Carnohan:

Thank you for your recent message. I appreciate the concern which prompted you to write.

Administration officials have recently met with representatives of the construction industry regarding possible changes in the completed contract method of accounting. During that meeting industry representatives described what they believed to be the undesirable and unintended consequences of changing the existing law. Officials within the Treasury Department have since undertaken a review of the proposed changes.

I was grateful to have the benefit of your comments and suggestions concerning the completed contract method of reporting taxable income. You can be sure that your message will receive serious attention.

With best wishes,

Sincerely,

MICHAEL K. DEEVER
Assistant to the President
Deputy Chief of Staff

Mr. John Carnohan
President
H & C Metal Products
Post Office Box D
Santa Rosa, CA 95402

H&C METAL PRODUCTS

Engineered Air Conditioning



Calif. Contractor's
License No. 186380

3555 AIRWAY DRIVE * P. O. BOX D * SANTA ROSA, CALIFORNIA 95402

PHONE (707) 546-3042

March 22, 1982

The Honorable Michael K. Deaver
Deputy Chief of Staff and Assistant
to the President
The White House
Washington, D.C. 20500

Dear Sir:

It has been brought to my attention that the Administration is attempting to amend existing IRS regulations to disallow the use of the "completed contract method of accounting" for construction contractors.

I sincerely request that you offer all of your efforts to assure that this amendment does not take place. My reasons for making this request are as follows:

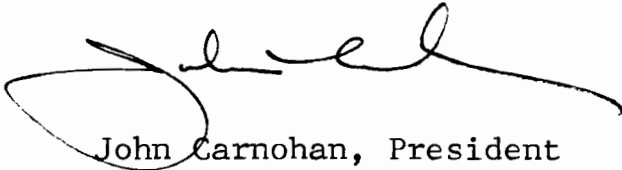
1. This industry contains unknown variables that are not found in other industries. These variables often result in "false" profits during the construction period. The true profit for any construction project cannot be known prior to it's final completion. Consistently, I find that projects that appear to be very profitable during construction are not nearly so profitable at their close. This commonly is caused by delays in completion and/or unreasonable completion requirements of the architect, engineer or client.
2. We must expend large sums of capital in advance and during the completion of a contract. This fact often causes a contractor to stretch his financing capability and to not allow him to actually utilize his pre-completion "profits."
3. Most construction contracts contain a retainage provision, where-in 5% to 10% of the total contract amount is withheld for a minimum of 35 days after the total job is completed. This retained percentage is usually more than the net profit on the job. This means that the profit element of a construction contract is not received until the retainage is released.

Page Two
March 22, 1982

4. The present "completed contract method of accounting" has worked successfully in the construction industry for over 60 years. Elimination of this option could result in higher construction costs. It could also result in a higher bankruptcy rate in the construction industry.

I hope that you will take the time to read this letter and to accept input from the construction industry before imposing this unreasonable requirement upon us.

Yours truly,



John Carnohan, President

cc: SMACNA
Cal-SMACNA
Redwood Empire SMACNA

/se

THE WHITE HOUSE

WASHINGTON

April 1, 1982

Dear Mr. Brown:

Thank you for your recent message. I appreciate the concern which prompted you to write.

Administration officials have recently met with representatives of the construction industry regarding possible changes in the completed contract method of accounting. During that meeting industry representatives described what they believed to be the undesirable and unintended consequences of changing the existing law. Officials within the Treasury Department have since undertaken a review of the proposed changes.

I was grateful to have the benefit of your comments and suggestions concerning the completed contract method of reporting taxable income. You can be sure that your message will receive serious attention.

With best wishes,

Sincerely,

MICHAEL K. DEAVER
Assistant to the President
Deputy Chief of Staff

Mr. David B. Brown
Vice President
Tye Construction Company
Post Office Box 499
Kirkland, WA 98033

Tyee Construction Company

Electrical Contractors

March 18, 1982

Mr. Michael Deaver
The White House
Washington, D.C. 20500

Dear Mr. Deaver:

Based on the practical considerations of the construction industry, the present regulations of the Department of the Treasury allow a contractor the option to use the completed contract method for tax computation purposes. The present proposal to mandate the percentage of completion method and to eliminate the option of using the completed contract method would work grave hardships in the construction industry. Oftentimes, the completed contract method provides the only fair and equitable way to calculate tax computations. Because of the extreme difficulty in construction of determining the precise progress of a job, and forecasting the costs of completion, the percentage of completion method is often not realistic. The completed contract method provides the contractor and the government with an actual, rather than guess work, method of computing taxes due.

Accordingly, I strongly urge your support in opposition to the proposal to eliminate the contract completion method as an option. Your support in this regard would be greatly appreciated.

Respectfully yours,

TYEE CONSTRUCTION COMPANY



David B. Brown
Vice President

THE WHITE HOUSE

WASHINGTON

April 1, 1982

Dear Mr. DeLuca:

Thank you for your recent message. I appreciate the concern which prompted you to write.

Administration officials have recently met with representatives of the construction industry regarding possible changes in the completed contract method of accounting. During that meeting industry representatives described what they believed to be the undesirable and unintended consequences of changing the existing law. Officials within the Treasury Department have since undertaken a review of the proposed changes.

I was grateful to have the benefit of your comments and suggestions concerning the completed contract method of reporting taxable income. You can be sure that your message will receive serious attention.

With best wishes,

Sincerely,

MICHAEL K. DEEVER
Assistant to the President
Deputy Chief of Staff

Mr. Roger DeLuca
Vice President
Bonland Industries, Inc.
Post Office Box 200
Wayne, NJ 07470



INDUSTRIES, INC.

P.O. BOX 200 50 NEWARK-POMPTON TURNPIKE WAYNE, N.J. 07470 201-694-3211

arch 18, 1982

The Honorable Michael Deaver
Deputy of Staff
The White House
Washington D.C. 20500

Honorable Michael Deaver:

I would like to take this opportunity to comment on the Administrations attempt to disallow the use of the completed contract method of accounting on construction contracts. As a contractor whose company has been in the construction industry for the past twenty-six years, I am writing you asking that you help defeat any attempt to change the present regulations.

The completed contract method, which has been recognized for the past sixty years is extremely important to our industry. The many variables present in our work make it impractical to report an accurate profit until completion of the contract.

Your strong support in resisting any change in the completed contract method of accounting for construction contracts would be greatly appreciated.

Very truly yours,

Roger DeLuca
Vice President

RDL/lw

THE WHITE HOUSE

WASHINGTON

April 1, 1982

Dear Mr. Hauser:

Thank you for your recent message. I appreciate the concern which prompted you to write.

Administration officials have recently met with representatives of the construction industry regarding possible changes in the completed contract method of accounting. During that meeting industry representatives described what they believed to be the undesirable and unintended consequences of changing the existing law. Officials within the Treasury Department have since undertaken a review of the proposed changes.

I was grateful to have the benefit of your comments and suggestions concerning the completed contract method of reporting taxable income. You can be sure that your message will receive serious attention.

With best wishes,

Sincerely,

MICHAEL K. DEEVER
Assistant to the President
Deputy Chief of Staff

Mr. Kenneth Hauser
Vice President
Bonland Industries, Inc.
Post Office Box 200
Wayne, NJ 07470



INDUSTRIES, INC.

P.O. BOX 200 50 NEWARK-POMPTON TURNPIKE WAYNE, N.J. 07470 201-694-3211

March 18, 1982

The Honorable Michael Deaver
Deputy of Staff
The White House
Washington D.C. 20500

Honorable Deaver:

I would like to take this opportunity to comment on the Administrations attempt to disallow the use of the completed contract method of accounting on construction contracts. As a contractor whose company has been in the construction industry for the past twenty-six years, I am writing you asking that you help defeat any attempt to change the present regulations.

The completed contract method, which has been recognized for the past sixty years is extremely important to our industry. The many variables present in our work make it impractical to report an accurate profit until completion of the contract.

Your strong support in resisting any change in the completed contract method of accounting for construction contracts would be greatly appreciated.

Very truly yours,

Kenneth Hauser
Vice President

KH/lw

THE WHITE HOUSE

WASHINGTON

April 1, 1982

Dear Mr. Perpich:

Thank you for your recent message. I appreciate the concern which prompted you to write.

Administration officials have recently met with representatives of the construction industry regarding possible changes in the completed contract method of accounting. During that meeting industry representatives described what they believed to be the undesirable and unintended consequences of changing the existing law. Officials within the Treasury Department have since undertaken a review of the proposed changes.

I was grateful to have the benefit of your comments and suggestions concerning the completed contract method of reporting taxable income. You can be sure that your message will receive serious attention.

With best wishes,

Sincerely,

MICHAEL K. DEAVER
Assistant to the President
Deputy Chief of Staff

Mr. Harold J. Perpich
President
Great Lakes Heating-Cooling-
Refrigeration-Sheetmetal
Corporation
5405 Oakman Boulevard
Dearborn, MI 48126



HEATING

March 22, 1982

The Honorable Michael K. Deaver
Deputy Chief of Staff and Assistant
to the President
The White House
Washington, D. C. 20500

Issue: Completed Contract Method of Accounting

Dear Sir,

Great Lakes Heating & Cooling opposes the proposal to eliminate the completed contract method of accounting for the construction contractors for the following reasons:

1. Unknown variables not found in other industries results in an ambiguous profit margin in the construction industry where final financial figures are not known until the job is completed and accepted.
2. Virtually all construction contracts have retainage provisions. Consequently, the profit element of a construction contract is not received until retainage is released.
3. Contractors must expend large sums of capital in advance of any contract, therefore stretching the financing capacity of construction contractors on a regular basis.
4. The completed contract method has worked successfully in the construction industry for over 60 years. Elimination of this option could result in defaults, reduction of a contractor's business operations, or the possibility of forcing a contractor to seek outside financing -- an action that may not be economically feasible especially in light of the current economic climate.

Would you kindly vote "NO" when this I.R.S. amendment is considered?

Respectfully,

G R E A T L A K E S
HEATING-COOLING-REFRIGERATION-SHEETMETAL
C O R P O R A T I O N


Harold J. Perpich
President

HJP/cam

THE WHITE HOUSE

WASHINGTON

April 1, 1982

Dear Mr. Klanderud:

Thank you for your very warm and considerate letter of encouragement. I appreciate your thoughtfulness and will continue to do my very best in the future to warrant your faith in me.

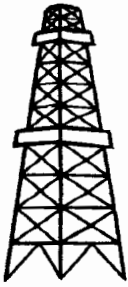
Again, thank you for your kind letter.

With best wishes,

Sincerely,

MICHAEL K. DEEVER
Assistant to the President
Deputy Chief of Staff

Mr. Eric Klanderud H.
Klanderud Petroconsultas, S.A.
Edificio Reforma-Montufar Ave.
Reforma 12-01
Zona 10, 20. Nivel
Apdo. Postal 49-A
Guatemala



KLANDERUD PETROCONSULTAS, S. A.
EQUIPOS Y SERVICIOS PETROLEROS

EDIFICIO REFORMA-MONTUFAR AVE. REFORMA 12-01, ZONA 10, 20 NIVEL, APDO. POSTAL 49-A
TELEFONOS: 310383 Y 66502. CABLES: KLANPET TELEX: (372) 5344 KLANPET GU, GUATEMALA, C.A.

March 5, 1982
436/82

ERIC KLANDERUD H.
INGENIERO PETROLERO
COLEGIADO 1061

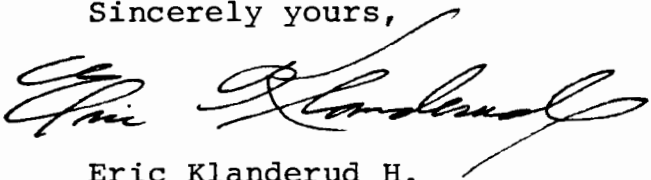
Honorable
Mr. Michael Deaver
Deputy Chief of Staff
THE WHITE HOUSE
Washington, D. C.

Dear Mr. Deaver:

In a recent issue of Time Magazine last December, I read with interest an article on the fine job being performed by "The White House Troika" on behalf of President Reagan and the American people.

I wish to express to you my sincere congratulations for your excellent performance and especially for the wonderful job President Reagan's Government is doing for Guatemala, in particular, and the rest of Central America in general. I hope President Reagan's opportune policies will continue in the same direction, demonstrating his fine world leadership.

Sincerely yours,



Eric Klanderud H.

EK:edef

THE WHITE HOUSE

WASHINGTON

April 1, 1982

Dear Monsignor Curran:

Thank you for your recent letter. I appreciate having the opportunity to review your comments and proposals concerning Federal policies and programs in the field of education.

As you may know, President Reagan has long advocated tax relief for parents who send their children to non-public schools. He believes that a scheme of tuition tax credits would not only be consistent with his efforts to afford tax relief to all segments of American society, but would also provide for greater freedom for parents in making important family decisions. Currently, the President and the members of his Administration are developing proposals to submit to Congress which would reduce the burdens of educational costs on the American family in the form of a tuition tax credit.

Again, thank you for your letter. You can be sure that your views will be brought to the attention of the appropriate Administration officials.

With best wishes,

Sincerely,

MICHAEL K. DEEVER
Assistant to the President
Deputy Chief of Staff

The Right Reverend Monsignor Paul F. Curran
Vicar for Catholic Education
Archdiocese of Philadelphia
222 North Seventeenth Street
Philadelphia, Pennsylvania 19103-1299

ARCHDIOCESE OF PHILADELPHIA
OFFICE OF CATHOLIC EDUCATION

222 NORTH SEVENTEENTH STREET

PHILADELPHIA, PENNSYLVANIA 19103-1299

(215) 587-3700
587-3702

March 26, 1982

Mr. Michael K. Deaver
Deputy Chief of Staff
The White House
Washington, D.C. 20500

Dear Mr. Deaver:

During the past several years, President Reagan has consistently reiterated his support for tuition tax-credit legislation. We were encouraged to learn that he continued to demonstrate his commitment to tuition tax-credit legislation by including a reference to it in his budget message to Congress. As Catholic school tuition continues to rise in the Archdiocese of Philadelphia, tuition tax-credits would help relieve our Catholic school parents, especially the poorer ones, of the excessive financial burden that they assume in exercising their right to choose the education that best meets their children's needs.

While being grateful for the administration's continuing support of tuition tax-credits, we think that, if this legislation is to have a good chance of passing, it must be considered by the 97th Congress. Therefore, we are asking that the members of the White House Council prepare a tuition tax-credit proposal and have it sent to Congress as soon as possible so that sufficient time for Congressional hearings, debate and voting can take place before the 97th Congress adjourns.

We understand fully that restoring the nation's economy to an acceptable level is your major goal. Thus, we stress our support for a gradual, phased-in tuition tax-credit program that will not place unreasonable demands on the federal budget.

I offer my assistance in providing whatever information on this issue that you might find useful.

Sincerely yours,

(Rev. Msgr.) Paul F. Curran
Vicar for Catholic Education

PFC/mbb

THE WHITE HOUSE

WASHINGTON

April 1, 1982

Dear Mr. Roser:

Thank you for your recent message. I appreciate the concern which prompted you to write.

Administration officials have recently met with representatives of the construction industry regarding possible changes in the completed contract method of accounting. During that meeting industry representatives described what they believed to be the undesirable and unintended consequences of changing the existing law. Officials within the Treasury Department have since undertaken a review of the proposed changes.

I was grateful to have the benefit of your comments and suggestions concerning the completed contract method of reporting taxable income. You can be sure that your message will receive serious attention.

With best wishes,

Sincerely,

MICHAEL K. DEEVER
Assistant to the President
Deputy Chief of Staff

Mr. Glen A. Roser
President
Louis A. Roser Company
Post Office Box 157
Salt Lake City, Utah 84110

LOUIS A. ROSER COMPANY

ESTABLISHED 1907
REFRIGERATION - SERVICE - SUPPLIES - AIR CONDITIONING
608 WEST 700 SOUTH
P. O. BOX 157
SALT LAKE CITY, UTAH 84110
TELEPHONE (801) 363-8849



March 24, 1982

The Honorable Michael K. Deaver
Deputy Chief of Staff and Assistant
to the President
The White House
Washington, D. C. 20500

Dear Sir:

Being the oldest Industrial Refrigeration Contractor in Northern America, we feel qualified to strongly oppose the Reagan Administration's proposal to eliminate the completed contract method of accounting. This would be extremely injurious to the construction industry and to ourselves in particular.

The construction industry already operates under hardships unknown to many other industries, whereby large sums of capital or financed money must be expended in advance of any contracts. This proposal would force us to seek additional outside financing, resulting in a reduction of our business operation. Financing capacity is critical to our business operation and further stretching of this capacity would create a serious threat to our business operation.

Unknown variables continue to affect our profit margins making it virtually impossible to determine profit until completion of the contract. Also, retentions of 10% are held on contracts until completion and acceptance. Since we average a less than 4% profit, we would be expected to pay tax on profits we had not yet received, if, in fact, we were to make a profit at all.

Continued.....

The current economic climate has already caused many contractors to cease business operations. This proposal would further cripple an already crippled industry.

We urgently request your support in opposing the elimination of the completed contract method of accounting.

Very truly yours,

LOUIS A. ROSER COMPANY



Glen A. Roser
President

GAR/kh

MEMORANDUM

THE WHITE HOUSE
WASHINGTON

April 1, 1982

TO: NATIONAL SECURITY OFFICE
FROM: PATRICIA BYE *P.B.*
Administrative Asst. to DCofS
SUBJECT: Out-of-town Travel for Michael K. Deaver

Proposed out-of-town travel for Michael K. Deaver for the month of April 1982 is as follows:

April 7th and 8th - Jamaica/Barbados

April 13th thru 17th - Europe

(London, Paris, Rome,
Bonn and Berlin)

THE WHITE HOUSE

WASHINGTON

April 1, 1982

Dear Kathleen:

Thanks for your newsy letter. I had a twinge of homesickness when I read about our home in Sacramento. I miss seeing nice neighbors and knowing what's going on in their lives.

I am keeping you in mind for anything I think you might be interested in. In the meantime, I'm enclosing a Standard Form No. 171. Please complete it and send it back to the Office of Presidential Personnel, The White House, Washington, D.C. 20500. Please be assured that you will be given every consideration as positions requiring your qualifications become available.

Sincerely,

MICHAEL K. DEEVER
Assistant to the President
Deputy Chief of Staff

Miss Kathleen Mullins
1400 38th St.
Sacramento, CA 95816

1400 - 38TH STREET
SACRAMENTO, CA. 95816
MARCH 6, 1982

Dear Mr. Deaver,

I am sorry to once again bother such a busy man; however, I will make this letter short.

Last year you said there might be a chance of a job for me in Washington D.C.. As I am graduating in June, I was wondering if the opportunity was still open.

Even if there is no job available, I am still very grateful for your checking into this matter for me.

On the home front, Sheila recently bought a 1975 AMC Gremlin & has become the terror of every mother & child in the neighborhood. That is, of course, dependent upon whether or not she is able to get the car started!

Prigida is preparing for college but is unsure as to where she wants to study. I'm pushing for Cal, but she seems to prefer Santa Clara & the Jesuits.

And of course, this house is gearing up for the holiest of Holy days, St. Patrick's Day. It's a good thing St. Paddy's Day falls during Lent, so that I have special dispensation to eat the chocolate I gave up for Lent! Such sacrifices!

We missed you all during Christmas. It's sad to see the house so empty & dark. We're hoping you'll be back in Sacramento soon, & the house will once again become a home.

Say hello to Mrs. Deaver, Amanda, & Blair for me. Thanks again.

Sincerely,
Kathleen

THE WHITE HOUSE

WASHINGTON

April 1, 1982

Dear Bryce:

I apologize for my tardiness in answering your great letter. I have read it and re-read it. I can't tell you how much I appreciate the warm tones and supportive mood.

I deserve no accolades. I am only proud to be a confidant and friend of the President and First Lady. As demanding and stressful as this job is, it is constantly overridden by my pride in being here and doing what I can.

Thanks again - and best wishes.

Sincerely,

MICHAEL K. DEEVER
Assistant to the President
Deputy Chief of Staff

Mr. Bryce N. Harlow
Route 3, Box 588
Harpers Ferry, W. Virginia 25425

Bryce N. Harlow
Route 3, Box 588
Harpers Ferry, W. V. 25425
304-876-2533



February 15, 1982

Honorable Michael Deaver
Assistant to the President
The White House
Washington, D. C. 20500

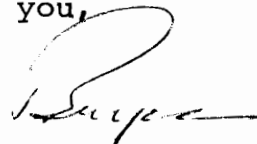
Dear Mike:

As you passed by in the Executive Mess last Wednesday and paused to howdy Harlow, I impudently observed that I had for some time intended to write to you to adminish you. So I do it right now.

Only to say something you know full well: every President has to have someone close by day in and day out with whom he is totally close, totally relaxed, totally confident of absolute loyalty, etc. A President, if he is really lucky, will have two such people -- his wife, and one top aide.

Fate has had it that you are that aide for this President (and, I understand, for his wife as well). I know why you need to get out of that Bessemer furnace; I have gone through it three times and still bleed from it. But, like you, a President called, and I came. Ronald Reagan simply has to have you, Mike. You can't leave. Be so admonished!

My best to you,



April 1, 1982

Dear Mr. Flack:

Mike Deaver asked me to respond to your letter of March 29 concerning R.T.P., Inc.

In this regard, I have sent your thoughtful letter to Secretary of Labor Ray Donovan for his review. I might further suggest continued consultation with the Members of Congress mentioned in your letter, which should enable you to monitor this legislation as it proceeds through the Congress.

Thank you for bringing this to our attention.

Sincerely,

Robert J. Thompson
Special Assistant to the President

Mr. W. Patrick Flack
Project Director
Recruitment and Training Program
118 West Whitner Street
Anderson, South Carolina 29624

RJT:RJT:fd

bcc: Kenneth M. Duberstein

~~Michael K. Deaver~~

Secretary Ray Donovan w/ incoming.

THE WHITE HOUSE

WASHINGTON

April 1, 1982

Dear Chick:

Thanks - again and again - for the fun
your memo from the Home Office provided.
I don't know why I have so much trouble
with my schedule, when he makes it all
sound so simple.

I appreciated the respite from the daily
grind.

Sincerely,

MICHAEL K. DEEVER
Assistant to the President
Deputy Chief of Staff

Mr. Charles T. Cudlip
Chrysler Corporation
1100 Connecticut Ave. N.W.
Washington, D.C. 20036



Charles T. Cudlip

Handwritten signature

3-11-82

Mike Deaver:

I got a kick out of the attached; and since life doesn't seem to be providing many kicks these days, I thought maybe it would strike you the same way.

How many people have you met who go "way back to the summer of 80"-who switched their support to Ronald Reagan. I have run across a whole bunch. *See paragraph 3 of attached.*

Hope to see you soon.

Attachment

Handwritten signature

M E M O R A N D U M

TO: Washington Office

FROM: Home Office

Our CEO will be in Washington for a Chamber meeting the morning of the 11th. The meeting will be over right after lunch, and we have a slot at National for the plane at 4:45 p.m. So there is some time for him to do some good with the federales, a subject you have been pushing without success for some time. Let's not waste this opportunity, furthermore the Boss personally involved me in this one.

Please set up meetings with Speaker O'Neill, Senator Baker, Senator Dole (taxes, you know), Senator Byrd (I think it's the one from West Virginia who is minority leader), and three or four Congressmen and Senators in districts where we have plants. Try to leave 15 to 20 minute gaps between meetings. (Recall last time how you screwed it up when we wasted 15 minutes because of some vote or something waiting for Senator Long to show up. I'm still catching hell on that one.) It would really be convenient if you would get us one of those hideaway offices in the Capitol and arrange for the Senators and Congressmen to come there to see our CEO.

So, he wants a little chat with Ed Meese, Jim Baker and the head of FERC (whoever it is these days.) I suggest you arrange for Meese and Baker both to come to the Chamber about the time of the noon break and our CEO can do a step-out in the hall. And arrange for the FERC guy to be at the Capitol at 4:15 and ride out to the airport in the limo. (If it's going back that way he probably can ride back with the driver.) The President will want to see him when he finds out our CEO is in town, so you may have to cancel some of the appointments, depending of course on the President's schedule. I will arrange this meeting myself on a CEO to CEO basis. I do need from you the name of your contact in the White House to set this up, unless it's Mike Deaver. Mike and I go way back to the summer of '80 when I switched my support to Reagan after he got the nomination. You'll remember that I was on the welcoming committee when Reagan came through. Mike wasn't with him on that trip but I got a nice letter from one of his guys.

I know the 11th is only two days away, but the Big Guy's schedule just broke so he could make the Chamber meeting after all. We're counting on you; don't let us down.

You'll understand when I say that your presence is not required at any of these meetings. We have only policy and substance matters to discuss. However, if you have any suggestions, I will be happy to consider them.

June 14, 1976

TO: WASHINGTON OFFICE
FROM: HOME OFFICE
SUBJECT: S _____ and HR _____

Sometime last year you called to our attention these bills just before they were filed (or whatever) and asked for guidance on the Company's position. You were instructed to take no action until review took place here.

You have now advised that the House bill has passed the House and that the Senate bill has been reported out of Committee and will reach the Senate floor this week. We find some major objectionable features which must be modified before passage. These changes--some fourteen pages of amendments--are attached hereto as an appendix. We assume that you followed our instructions and have made arrangements to secure whatever amendments we need. If you have failed to do this, we assume that you will arrange for the President to veto the Bill. (If you must, you can use our CEO's name on this; he sat at the head table when the President spoke to the convention last year, and our CEO is sure the President will remember him from the receiving line. Don't use this chit unless you have to.)

Also, one of our plant managers gave \$100 to the re-election committee and the President won't forget that!

If for any reason you cannot secure all of these amendments (which are non-negotiable in form or substance), then you will be guided by these instructions: take all appropriate action to advance the interests of the company; do not assume any unnecessary risks, keeping always a low profile, and, above all, stay alert for changed circumstances which might alter these instructions. I wish that I could be available to consult with you during the next few critical days, but there is an important conference on budget projections for the 1980's being held at the Greenbrier and I can't be disturbed. I am sure that consultation would not be necessary anyway, since these instructions are so clear. We all have confidence that you will meet your responsibilities without imposing on us here, anyway. I, of course, stand ready to assist you in any appropriate way and have already advised our CEO that the policy decisions were the hard thing and that mere implementation is left in your capable hands. Let's get on the ball and have a repeat of last year's coup when you and I got that amendment to the tax bill. By the way, please stop by and see my new offices when you are next in town.