

# CBS RADIO

*A Division of Columbia Broadcasting System, Inc.*

485 MADISON AVENUE, NEW YORK 22, NEW YORK - PLAZA 1-2345

September 1, 1954

Mr. Harlan Dunning  
Batten, Barton, Durstine & Osborn, Inc.  
383 Madison Avenue  
New York, New York

Re: JACK BENNY

Dear Mr. Dunning:

You asked yesterday for further details on two items in the breakdown of the June 6 JACK BENNY program costs.

The first was the additional charges incurred in New York for the recording of the programs of February 28 and March 7, 1954, totaling \$1,410. For each of these programs we had New York charges of:

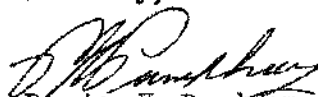
Technicians	\$249.33
Sound effects	\$180.00
Studio theater charges	\$275.74

If you refer back to the program charges of those two dates, you will see that both came in well under-budget - the reason being that these New York charges were not included at the proper time and place.

The same deferred accounting situation is responsible for the \$1,117 item for recording, tape, messenger service, etc., for the programs of 5/9, 5/16, 5/23, 5/30 and 6/6/54. Properly, these charges, which average about \$220 per program, should have been included, as they were on other shows, with the statement of the costs of the shows as they occurred. Instead, due to delays in assembling the items, they were all added into the charges for the final show. However, I have examined the detailed charges on previous shows through the season and find that the item ran about the same for the earlier programs.

I trust that this explains why the last show seems so expensive. It was merely that charges which should have been allocated to earlier shows were all gathered up and presented with the final show.

Sincerely,

  
Preston H. Pumphrey

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