

Jan. 29, 1940.

Mr. J. E. Parker, Asst. Auditor.

Referring to our telephone conversation of last Friday, I am giving you herewith information that I have secured from Mr. Mowat regarding the Burial Association Plan as to the manner in which it is handled and the benefits received by its members who are employes of this Company here in Benham.

I am giving you below the present officers of the association:

J. F. Phillips, President  
M. K. Walden, Vice President  
Robert Hern, Secretary  
C. L. Griggs, Treasurer

In addition to the above officer, there are five trustees elected by the membership of the association. As I understand it the president of the association must be a member of the Board, and the secretary and the treasurer may also be a member of the Board or may be appointed by trustees and not members, and in this case they would not have any vote in any of the business. The treasurer is now under a \$3,000.00 bond. The trustees are allowed a \$2.00 fee for attending regular meetings.

The benefits received by a member of the association are for a death of any member if his immediate family, and in certain cases dependent relatives are included but this is left to the discretion of the trustees, and the benefits are as follows:

Up to one year of age	\$50.00
1 to 4 " " "	125.00
4 " 13 " " "	175.00
13 and over	250.00

Additional \$10.00 for expense in digging graves.

These amounts were originally fixed according to the size of caskets.

A charge of \$2.00 is made for new membership, and included in this amount is \$1.00 fee for the first month's dues. Thereafter, so long as the fund is under \$1500.00, the dues are \$1.00 per month until this fund is built back to \$2000.00 or over. Then, there are no more dues collected until this fund has again dropped to \$1500.00 or less. The dues of the association are collected by payroll deductions, and I am advised that the dues average \$7.00 or \$8.00 per year per member. From what I can learn the plan has proven very satisfactory. This association is operated by their members, and has no connection with the Company other than payroll deductions.

Yours truly,  
WISCONSIN STEEL COAL MINES

By \_\_\_\_\_ Works Auditor.