

COAL MINES
XXXXXXXXXX

Mr. J. F. Nelson, Auditor.

For Mr. D. A. Zimmerman.

Jan. 9/40

As requested in your letter of December 18, 1939, we are attaching hereto statement showing the analysis of labor in costs for the fiscal year ending October 31st.

Yours truly,

WISCONSIN STEEL COAL MINES

By _____
Works Auditor.

1 encl.