

266.02061922.01	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: D.W. Layton • "I have just had a talk with Will Heath about an inspection, he advises that they can give one he thinks about the latter part of the week without possibly 15 days. ..."
266.02141922.02	<ul style="list-style-type: none"> • Golden Pond Ledger for Ties Hauled on the River
266.02141922.03	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • "Mr. Marshall has resumed the buying of ties on the railroad and has given Joe the following prices:-... We have some timber on the Cothran and Andy Smith Tracts near Grand Rivers which we could make into ties time at this time and make a little money. If you approve of making these ties and will authorize me to see what we can get them made and hauled for, and if they can be placed on the railroad at Grand Rivers so there will be fair profit, I will go into the matter and see what can be done."
266.02161922.04	<ul style="list-style-type: none"> • To: D.W. Layton • From: J.N. Esselstyn • "Tonight I am in receipt of Mr. B.U. Mitchell's Tie Hauling pay roll, containing 23 names, hauling 4521 ties, the amount being \$397.54. Will you please advise me if you want these checks mailed out? I will make out the pay roll but will not make out the checks until I hear from you. Mr. Mitchell writes regarding various matters, which can only be adjusted by you, as follows:-... He also reports that he has collected \$3.00 and asks that the same be deducted from his time. I assume that his wages are 2.00 per day, although I am not sure about it, but will do nothing about it until you advise me."
266.02181922.05	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • "Replying to your letter of February 14th, File 266, in regard to ties. Yes, use your own judgment with Marshall, but don't make or sell any unless you get a square deal."
266.02181922.06	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: D.W. Layton • "Yours regarding Mr. B.U. Marshalls report received- Please hold these checks until I see you. There are a few more ties we want to get in if possible before we pay..."
266.02201922.07	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: B.U. Mitchell • "You better sell these ties as soon as possible the river is rising and it will soon be into them."
266.02211922.08	<ul style="list-style-type: none"> • To: B.U. Mitchell • From: J.N. Esselstyn

	<ul style="list-style-type: none"> • “Floyd Litchfield has written Joe about getting some tie laps which are near his house. This is to ask you to see him and sell him whatever in your judgment it will be desirable to sell.”
266.02241922.09	<ul style="list-style-type: none"> • To: D.W. Layton • From: J.N. Esselstyn • “The following is the list of Tie Hauling reported by Mr. B.U. Mitchell under date of February 14th. ... Mr. Mitchell also write: ‘I have got 62 ties in the woods if I can get them in within the next two or three days I will mail you the report.’”
266.02251922.10	<ul style="list-style-type: none"> • Inventory for Feed, Ties, and Lumber for the date 12/31/1920.
266.02251922.11	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 24th enclosing inventory of the Tie Department as of December 31st, 1920 asking for the inventory of this department as of December 31st, 1921. This inventory is made up from the records and I believe is as nearly correct as it is possible to get it. The Tie Record, which Mr. Layton now has, showed that before any ties were sold in December, there were on hand 38,777 ties and the records show 22,700 ties have been sold, leaving a balance of 16,068 ties which are now either on the same price of 18 cents as was used in the inventory of December 31st, 1920, although these ties were made in January and February of 1921, but I believe the price of making had not been changed at that time.”
266.02261922.12	<ul style="list-style-type: none"> • To: O.L Massey • From: J.N. Esselstyn • “You will recall meeting the writer at Paducah a few weeks ago with Mr. Heath. In a recent conversation with Mr. Heath he told me you were buying ties along the I.C.R.R. and if this is correct will you please quote us prices of the various classes of ties and any other information you may be able to give about the tie business.”
266.03031922.13	<ul style="list-style-type: none"> • To: D.W. Layton • From: Heath Tie Co. • “We have your letter of the 2nd inst., giving the landings on Tennessee and Cumberland rivers, and the approximate number of ties at each landing. It is impossible for us to say at this time when it will be able to take up these ties, as we are unable to turn any of the ties that we now have on hand over.”
266.03041922.14	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: O.S. Bond

	<ul style="list-style-type: none"> • “Your letter to Ayer & Lord Tie Company Memphis, Tenn, with regard to cross ties has been referred to us. We can pay you the following prices for cross ties delivered on the right of way of the Illinois Central Railroad at convenient places for loading:...”
266.03061922.15	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: C.B. Vick • “In regards to shipping tobacco I don’t know what to say with the revers like it is and the boat behind time. When I wrote you Friday my and was to ship Monday March 13 tough I will ship as soon as the river gets so I can get the tobacco on the bank and will let you know a day or time before I ship and any time you can find out about the boat let me know.”
266.03061922.16	<ul style="list-style-type: none"> • To: Bond Bros. • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 4th quoting prices for White oak and Red Oak ties delivered on the I.C. north of Paducah. We will be glad to receive specifications for ties as we think we can begin to produce ties at or near Grand Rivers and Dawson Springs as soon as weather and road conditions will permit.”
266.03071922.17	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: D.W. Layton • “Enclose Copy of letter from Heath Tie Company also a copy of my reply. Which ... you fully. Won’t you please send Mr. Simmons copies? I think that I have given them a chance to get out of the difficulty, we can soon tell who they will or can do.”
266.03071922.18	<ul style="list-style-type: none"> • To: Ira F. Jones • From: Hillman Land Company • “Replying to your letter of the 3rd, mailed on the 6th received today regarding ties sold to and delivered on the banks of the Cumberland and Tennessee rivers, for your company. It is possible that Mr. J.F. Heath and Mr. Wells Heath, have not fully advised you in this matter, and for your benefit I make the following explanation.”
266.03081922.19	<ul style="list-style-type: none"> • To: C.B. Vick • From: J.N. Esselstyn • “Mr. Layton has decided to pay the Tie Haulers so you can turn in what you have at any time. I would suggest that if you are able that you come down Saturday and we will fix up the pay roll.”
266.03091922.20	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “Enclosed find copies of letter which Mr. Layton sent me and copy of Mr. Layton’s letter to me, which will explain

	<p>themselves. I have made copies of these letters for my files and sending you the copies sent by Mr. Layton.”</p>
266.03101922.21	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: D.W. Layton • “Enclose list of ... I think it will to issue checks for above. Have not gotten Empire-Hayes. Bridges not E. Birmingham and am afraid water will beat us to...”
266.03111922.22	<ul style="list-style-type: none"> • To: B.U. Mitchell • From: J.N. Esselstyn • “Enclosed find check for \$14.90 and a receipt for the balance. Am also enclosing a copy of the Hauling you sent me under date of February 14th, in order that you may see just what has been paid for and that you will not include any of these ties in any report you may yet have to make.”
266.03111922.23	<ul style="list-style-type: none"> • To: C.B. Vick • From: J.N. Esselstyn • “This morning I have received from Mr. Layton a list of the tie hauling to Bleidt Landing. I note Mason Hooks has hauled 515 ties at 8 cents = \$41.20. In the December hauling we deducted from the amount due him \$10.00 for rent of Farm No. 112 for 1920.”
266.03111922.24	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: D.W. Layton • “Enclose copy of letter of Heath Tie Company in answer to my letter of the 7th also my reply to same. Unless they show a disposition to come across in some way after this letter I think we has better have Mr. Hanson take it up.” • Attached is letter from the Heath Tie Company to D.W. Layton
266.03111922.25	<ul style="list-style-type: none"> • To: Ira F. Jones • From: D.W. Layton • “In your letter of the 3rd, you say, it is impossible for you to take up these ties at this time. That you hope to continue a business relationship with us and will advise us as soon as you are in a position to continue buying. You advise as friend that we sell these ties. In your letter of the 8th, you say the advice given in yours of the 3rd was for our benefit that the ties previously received from us were of a poor grade...”
266.03131922.26	<ul style="list-style-type: none"> • To: Mason Hooks • From: J.N. Esselstyn • “Enclosed find check for \$26.20 in payment of ties hauled to Bleidt Landing, as follows:-...”
266.03131922.27	<ul style="list-style-type: none"> • Eight Hillman Land Company Tie Inspector’s Receipt. All signed by C.B. Vick.
266.03151922.28	<ul style="list-style-type: none"> • To: B.U. Mitchell

	<ul style="list-style-type: none"> • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 13th. The 25 logs scaled for Mr. Mathney contained 2930 feet board measure. I have mailed him a bill for the same. Regarding your check which I mailed under date of the 11th, it included your time as reported on February 14th which was 11 days, I do not know whether any of this time was put in December or not.”
266.03151922.29	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: Gathon Murray • “Will you please send me a check for my tie haul I have hauled 214 two hundred and 14 ties for the Hillman Land Company 8 cent haul. So hope to hear from you soon.”
266.03141922.30	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “This is to acknowledge receipt of yours of March 9th, attaching correspondence with Mr. Layton and the Heath Tie Company. Won’t you please, if you can, look into this and find out for me what the Heath Tie people owe us in the way of money, and what we owe them in ties, and let me have this information as promptly as possible?”
266.03151922.31	<ul style="list-style-type: none"> • To: Gathon Murray • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 15th regarding your tie hauling. Mr. Layton has just commenced to turn in the hauling and the check are being mailed as fast as Mr. Layton reports the hauling...”
266.03161922.32	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 14th regarding to account of the Heath Tie Co. The Heath Tie Company paid for the ties they inspected and took up during December, expecting of a few on the Tennessee River which were delivered on the River after the inspection, but were taken up by the boat when they took up the inspected ties.”
266.03181922.33	<ul style="list-style-type: none"> • To: D.W. Layton • From: J.N. Esselstyn • “Enclosed find letter just received from Ed Mitchusson regarding ties on the Tennessee River, which will explain itself. I have acknowledged receipt of this letter stating I have forwarded the same to you and that you and that you will write him if you want him to raft the ties. If there is anything I can do in regarding to the matter will be glad to do it if you will advise me.”
266.03181922.34	<ul style="list-style-type: none"> • To: W.E. Mitchusson • From: J.N. Esselstyn

	<ul style="list-style-type: none"> • “This is to acknowledge receipt of your letter of the 17th regarding ties on the Tennessee River. As this is a matter entirely under the supervision of Mr. Layton so I am forwarding him your letter asking him to write you if he wants you to raft the ties.”
266.03181922.35	<ul style="list-style-type: none"> • To: D.W. Layton • From: J.N. Esselstyn • “Yesterday I saw John Travis at Grand Rivers and he told me he had been up the Tennessee River and at East Birmingham he found a pile of company ties that were beginning to go out, a few of them had gotten away but he got a man to save the remainder of them and told the man he would see that he was paid for his work.”
266.03211922.36	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: C.B. Vick • “Enclose find tie haul as best I could get it as the water is in the ties that one the River those are the 9 cent ties the 7 cent ties as all right yet the dollar in the Jaco sent and haul. As to mail I am cut off and will not get mail only once and awhile.”
266.03231922.37	<ul style="list-style-type: none"> • To: C.B. Vick • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 13th enclosing Tie Hauling reports to Hayes Landing. This letter just arrived last night. The checks will be issued promptly.”
266.03221922.38	<ul style="list-style-type: none"> • To: D.W. Layton • From: J.N. Esselstyn • “I have received the following Tie Pay Roll Reports from Mr. Vick, all of which have been delivered at or near Hayes Landing. A portion of the hauling has been paid for in corn and hay.”
266.03251922.39	<ul style="list-style-type: none"> • To: Hubert Smith • From: Hillman Land Company • “Enclosed find check for \$1.10 in settlement for hauling ties to Hayes Landing as follows:-...”
266.03251922.40	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: Hillman Land Company • “Enclosed find check for \$6.87 in settlement of tie hauling as follows:-...”
266.03271922.41	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 25th enclosing copies of correspondence with Mr. Layton regarding the tie contract with the Heath Tie Company. This letter does not call for any reply from me, but there are a few points which I may call to your attention which may

	<p>help you to come to a conclusion. You state that you do not think you received Mr. Layton's letter of March 7th."</p> <ul style="list-style-type: none"> Attached are four letters that Esselstyn mentions in his letter as 'correspondence with Mr. Layton regarding the tie contract with the Heath Tie Company'.
266.03301922.42	<ul style="list-style-type: none"> To: D.W. Layton From: Hillman Land Company "This is to answer yours of March 27 in regard to the Heath Tie Company. I assume you have done everything that was reasonable (at least taken a look yourself) to see that the ties that have been hauled to the river are safe from overflow, or as safe as possible from overflow. I realize that when the water gets beyond a certain stage there is no help for the situation but want to be dead sure that something has been done."
266.03311922.43	<ul style="list-style-type: none"> To: J.N. Esselstyn From: E.H. Simmons "Noting the attached, this also answers yours of March 27th, -- File No. 266. If you do not agree as to this being the proper way to handle it, be sure and write me by return mail at your convenience. I assume you are watching the coal properties to see that our people take advantage of the scarcity of coal – should it become greater later on. Possibly they can, under these circumstances, increase the price if the demand is greater than the supply, in which they might be willing to let us participate."
266.04021922.44	<ul style="list-style-type: none"> To: J.N. Esselstyn From: D.W. Layton "Will be in Kuttawa Monday to discuss the advisability of submitting the matter of attempting to settle with the Heath Tie Company to Mr. Grassham with you – the program mapped out by the President is that we discuss it. If we agree that action should be taken, take it to Mr. Grassham and get a written statement from him before proceeding, as to whether he thinks we have a good case and feels quite sure we can win it."
266.04051922.45	<ul style="list-style-type: none"> To: J.N. Esselstyn From: E.H. Simmons "Attached, find copy of letter from Mr. Layton and a copy of my reply to keep you posted." Attached is a letter from Layton and Simmons reply to him.
266.04061922.46	<ul style="list-style-type: none"> To: D.W. Layton From: E.H. Simmons "This is to acknowledge receipt of your letter of April 5th in regard to Heath Tie matters. All of this is understood and satisfactory, except that there is just one point that I am not clear on – you say--... If I understand this correctly you

	<p>did not consult Mr. Grassham on this matter but you and Mr. Esselstyn have agreed that should you need the services of a lawyer Mr. Grassham would be the man.”</p> <ul style="list-style-type: none"> • Attached is letter from D.W. Layton
266.04081922.47	<ul style="list-style-type: none"> • To: D.W. Layton • From: J.N. Esselstyn • “On Thursday I say John Travis and he gave me the following memorandum regarding the saving of ties at East Birmingham. He stated that the pile was supposed to contain 212 ties and that Mr. Defew saved 186 of them. I told Mr. Travis that probably this bill would not be paid until after you had gone to the various landings and checked up the ties.”
266.04081922.48	<ul style="list-style-type: none"> • To: D.W. Layton • From: D.C. John • “Referring to long distance conversation with you this morning regarding seven or eight thousand ties you have on hands undelivered on recent arrangement with Heath Tie Company – you asked me to see Heath and find out if they expect to take the rest of your ties.”
266.04111922.49	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: D.W. Layton • “We had a good tobacco meeting here today. I had quite a talk with Mr. Grassham and advised sending other speakers into Lyon soon. He says they will attend to it. I will start in the morning horseback to work the round of Landings...”
266.04111922.50	<ul style="list-style-type: none"> • To: D.W. Layton • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 10th, enclosing letter from the Ayer & Lord Tie Co., which contains some good information which may be useful in the future.”
266.04131922.51	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: W.O. Fennell • “I hauled 130 ties to Trenton Landing and they have been boated away all the high water got them and I don’t know which I had either, I think that the water got them and they had been counted as I know of and I have never received any pay for them I would like for you to look after the matter for me...”
266.04141922.52	<ul style="list-style-type: none"> • To: W.O. Fennell • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 13th, regarding ties hauled to Trenton Landing. Mr. Layton is now between the Rivers investigating the situation and as soon as he can visit the various landings and check up on the hauling, I think you will be paid for your hauling.”

266.04171922.53	<ul style="list-style-type: none"> • To: J.C. Travis • From: T.J. Moss Tie Company • Four sheets of paper with information on who bought how many ties and the price for those ties.
266.04171922.54	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: Bertin Higgins • "I have rafted 54 of your ties at E. Rhodes Landing and took care of them and so I guess you and the men to pay for them for rafting is 5 cts each. I saw mister Layton about getting a board from him..."
266.04181922.55	<ul style="list-style-type: none"> • To: F.M. Cawley • From: J.N. Esselstyn • "Mr. Layton is here in connection with the tie hauling and he finds he has forgotten to bring with him his record of the hauling to Empire Landing, but he says you have a record of it. ... Also please send me the names of any haulers who may owe the store account and I will send you their check, so you can get the money for the account."
266.04191922.56	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: D.W. Layton • "My memo shows that Barney Foresythe hauled to Empire Landing 97 Ties. Oscar Foresythe 15 ties. I have no memo as to Bill Foresythe. I suggest that since you have all accept the Foresythe that you issue the checks all the Foresythe checks go to the same any way.
266.04191922.57	<ul style="list-style-type: none"> • Memo that Layton talks about in 266.04191922.56. • Has a letter attached that reads: "Have about 600 ties hauled about ½ mile from E. Birmingham... These ties will not be paid for hauling until delivered to river. The price 8 cents."
266.04191922.58	<ul style="list-style-type: none"> • To: D.W. Layton • From: W.W. Defew • "I have rafted 186 ties for you at east Birmingham Mr. John Travis had me to raft. Please send check our money \$9.30."
266.04221922.59	<ul style="list-style-type: none"> • To: D.W. Layton • From: J.N. Esselstyn • "Enclosed find statement concerning the ties delivered to Heath Tie Company on River Landings. Your will note I have included in the statement the 60 ties hauled to E. Rhodes Landing in December, the hauling was paid for in December but I cannot find in any of the settlements with the Heath Tie Company that they were settled for in any of the settlements, so I have included them at this time."
266.04221922.60	<ul style="list-style-type: none"> • To: D.W. Layton • From: J.N. Esselstyn

	<ul style="list-style-type: none"> • “In regard to the ties rafted at E. Rhodes Landing, in looking over Mr. Higgins letter more carefully, I find that he rafted 54 ties instead of 154, which makes the amount \$2.70 instead of \$7.70 as it appears on the statement. This 54 ties check up with the original 60 ties placed at this landing in December.”
266.04221922.61	<ul style="list-style-type: none"> • To: W.W. Defew • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter addressed to Mr. Layton regarding your rafting 186 ties at East Birmingham. Mr. J.C. Travis had already given us a memorandum of these ties. These ties are the property of the Heath Tie Company, but we are including the amount due you in our statement to the Heath Tie Company and as soon as we get a settlement from them we will send you a check for the amount.”
266.04221922.62	<ul style="list-style-type: none"> • To: Bertin Higgins • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter regarding your rafting 54 ties at E. Rhodes Landing. These ties are the property of the Heath Tie Company and we are including the amount due you in our statement to the Heath Tie Company and as soon as we get a settlement with them, will send you a check for the amount.”
266.04231922.63	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “Enclosed find copy of statements prepared in connection with ties sold the Heath Tie Company. The first statement shows how the number of ties were arrived at from the Tie Pay Rolls. The second statement shows the number of ties which have been delivered to River Landings, but does not include ties which have been hauled to high land near the landings, which are termed ‘hill yard’ although the hauling to hill yards has been paid for, but the ties delivered to the River Landings are the only ties were are trying to get a settlement on at this time.”
266.04261922.64	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: A.S. Hartt • “This is to acknowledge receipt of yours of April 23rd, file #266 in regard to the Heath Tie Company. Mr. Simmons is absent from the city just now but I expect him back shortly.”
266.04301922.65	<ul style="list-style-type: none"> • Two Hillman Land Company Tie Inspector’s Receipt. All signed by C.B. Vick.
266.05031922.66	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: D.W. Layton

	<ul style="list-style-type: none"> • “The Heath Tie Co. did not reply to my letter so I called them Monday. In a conversation over the phone Jack told me he had heard of but had seen letter but Wells would bring it down in the C.M. and he would reply. He assures me however that they would take all of the ties complete the entire contract and advise me when to meet him in Kuttawa to adjust matters.”
266.05031922.67	<ul style="list-style-type: none"> • To: B.U. Mitchell • From: J.N. Esselstyn • “Enclosed find check for \$8.00, which is for 4 days at \$2.00 per day for December. The delay in spending this check is all the fault of the bookkeeper and if it is not correct, please advise us and we will make it right. Up to the present time we have not receive any report from you for the month of April.”
266.05041922.68	<ul style="list-style-type: none"> • To: D.W. Layton • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 3rd, regarding Heath Tie Co. settlement. I don’t know of anything at present to take me to Paducah but if I should have the opportunity to go, will make it a point to see the Heath and confirm their telephone conversation with you. I assume that you have seen in the papers that the Court of Appeals has affirmed the decision in the tax case, which means that we will pay up in the very near future.”
266.06081922.69	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “I note you have over \$4000.00 on hand as of June 1st, unless you see some objection send \$4000.00 of this up here.”
266.06091922.70	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 8th, requesting \$4000.00. Enclosed find check for \$3000.00 which leaves only \$115.51 on deposit with the First State Bank of Eddyville, which will not be enough to meet the expenses for the month of June.”
266.06121922.71	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “Replying to your letter of June 9th, File 266 enclosing check for \$3000.00, in which you say this will not leave you enough to meet expense for the month of June. If you will read the last paragraph of my letter of June 8th you will not I said – ... I am therefore returning the check and will ask you to make out a new one for whatever you do not need.”
266.06131922.72	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn

	<ul style="list-style-type: none"> • “This is to acknowledge receipt of your letter of the 12th, returning check for \$3000.00. I do not know how much money will be needed for the June expenses at this end of the line, as soon as I know, if there is not money enough to pay them in the First State Bank of Eddyville, I will ask you permission to transfer enough money from the store account in the Trigg Farmers Bank at Cadiz to meet the June expenses.”
266.06131922.73	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “Mr. Layton requests me to advise you that he and Mr. Heath have had a conference here today over the matter of settlement for ties delivered on the Rivers for the Heath Tie Company.”
266.06131922.74	<ul style="list-style-type: none"> • Statement of the Delivered to River Landings for Heath Tie Company
266.06131922.75	<ul style="list-style-type: none"> • Statement of the Delivered to River Landings for Heath Tie Company
266.06131922.76	<ul style="list-style-type: none"> • Statement of the Delivered to River Landings for Heath Tie Company
266.06131922.77	<ul style="list-style-type: none"> • Statement of Ties delivered to Heath Tie Company
266.06131922.78	<ul style="list-style-type: none"> • Statement of Ties delivered to Heath Tie Company
266.06131922.79	<ul style="list-style-type: none"> • To: Heath Tie Company • From: J.N. Esselstyn • “Enclosed corrected statement of your account of ties delivered on River banks as per your instructions. We shall expect to hear from you in regard to this matter before the end of the present week.”
266.06131922.80	<ul style="list-style-type: none"> • To: Heath Tie Company • From: J.N. Esselstyn • “Enclosed corrected statement of your account of ties delivered on River banks as per your instructions. We shall expect to hear from you in regard to this matter before the end of the present week.”
266.06131922.81	<ul style="list-style-type: none"> • Statement of Ties delivered to Heath Tie Company
266.06131922.82	<ul style="list-style-type: none"> • To: Heath Tie Company • From: J.N. Esselstyn • “Enclosed corrected statement of your account of ties delivered on River banks as per your instructions. We shall expect to hear from you in regard to this matter before the end of the present week.”
266.06161922.83	<ul style="list-style-type: none"> • To: D.W. Layton • From: J.F. Heath • “We have received your letter of June 13th, dictated by Mr. Esselstyn, with statement of ties at the various river landings. We are not under contract to take these ties from

	<p>you, but will make this proposition; if you will get the ties in condition on the river bank to be inspected and notify us we will have an Inspector there promptly, and will take the ties at the same price that we paid you for those we got under the contract made last November and on the same condition as to inspection.”</p>
266.06191922.84	<ul style="list-style-type: none"> • To: Heath Tie Company • From: Hillman Land Company • “Replying to your favor of June 15th relative to the Railroad Cross Ties purchased by you from the Hillman Land Company, of which I am General Manager, will say that it is a surprise to me that you now advise contract not only covers the ties at the river, but the balance of the ties in the woods, both of which approximately amount to about 15,000. ...”
266.06191922.85	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “Enclosed find copy of a letter from the Heath Tie Company received by Mr. Layton. Mr. Layton and I went to Paducah this morning to talk the matter over with Mr. Grassham, who states that a verbal contract which can be performed within one year is as good as a written contract. Mr. Grassham dictated the enclosed letter to the Heath Tie Co., which I have copied and as sending it to Mr. Layton to sign and mail.”
266.06191922.86	<ul style="list-style-type: none"> • To: D.W. Layton • From: J.N. Esselstyn • “Enclosed find letter to the Heath Tie Company for your signature, also copy of same for your files. Have also sent a copy of this letter together with a copy of Mr. Heath’s letter to Mr. Simmons, as per copy of my letter to Mr. Simmons.”
266.06201922.87	<ul style="list-style-type: none"> • To: Heath Tie Company • From: Hillman Land Company • “Replying to your favor of June 15th relative to the Railroad Cross Ties purchased by you from the Hillman Land Company, of which I am General Manager, will say that it is a surprise to me that you now advise contract not only covers the ties at the river, but the balance of the ties in the woods, both of which approximately amount to about 15,000. ...”
266.06231922.88	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: A.S. Hartt • “This is to acknowledge receipt of your letter of June 19th, File 266 received in Mr. Simmons’ absence from the city.”
266.06261922.89	<ul style="list-style-type: none"> • To: D.W. Layton • From: J.F. Heath

	<ul style="list-style-type: none"> • “Your letter of the 20th inst. Received. We thought our letter of the 15th explained our attitude in this matter fully as it would mean ruin to us to take the ties at your proposition. We do not consider that we had any contract for these ties. Our contract was filled when we accepted the 17,000 ties, and these were accepted at a great loss to us. It is customary for any producers putting out ties to see after their ties until accepted by the Tie Company.”
266.06281922.90	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: D.W. Layton • “Enclose letter from Heath Tie Co. in reply to mine of the 19th for the files in this case. Have waited Mr. Simmons and Mr. Grassham copies asking Mr. Simmons advice if he has any to give, and advising Mr. Grassham that we will take no decisive action until we hear from Mr. Simmons unless he knows of some special reason for doing so.”
266.06291922.91	<ul style="list-style-type: none"> • To: D.W. Layton • From: E.H. Simmons • “This is to answer your of June 28th. You can submit all of this to Mr. Grassham and then you write me or have him do it, as to what he thinks about the matter, but don’t take any notion until you hear from me.”
266.07051922.92	<ul style="list-style-type: none"> • To: Hillman Land Company • From: C.C. Grassham • “Mr. D.W. Layton has requested me to write you as to the controversy between you and Heath Tie Co., of Paducah, Kentucky. The main controversy is whether there was contract between the Companies that covered and included approximately 15000 railroad cross ties now located on the Cumberland River bank, and at different points in the woods as well as the lost ties that were carried off by the high water. As I understand it, there is no written contract or memorandum signed by the parties touching upon the subject. It seems that Heath Tie Co., claims that the contract it had was filled and that the ties which you claim were covered or embraced in it were put out by you as you would have done for selling them to the public, and that you were not required to make or deliver any of these ties to it nor was it to care for or responsible for them when placed upon the river bank.”
266.07101922.93	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: G.C. Smith • “The ties I hauled last fall and piled is on the river now there is 146 of them please send me check for them as I need the money. And also pay for the ones I put on the bank that was boated away that I never got pay for 96 of

	<p>them making 242 in all at .08 ct. tie please send check at once as I need it bad.”</p>
266.07111922.94	<ul style="list-style-type: none"> • To: Charles C. Grassham • From: Hillman Land Company • “This is to acknowledge receipt of your letter of July 5th in regard to the controversy between the Hillman Land Company and the Heath Tie Company. I am also satisfied that there was a contract, but I am not satisfied that we can prove that their part of the contract has not been fulfilled, so that, as I see your letter it does not cover the situation.”
266.07121922.95	<ul style="list-style-type: none"> • To: D.W. Layton • From: J.N. Esselstyn • “I understand there are ties being hauled at several places, if possible please advise me of about the amount of a Tie Pay Roll you will have for this month, as money must come from somewhere to pay it.”
266.07151922.96	<ul style="list-style-type: none"> • To: Hillman Land Company • From: C.C. Grassham • “Heath Tie Company claims that there was no contract for these ties. It has not claimed to have fulfilled its parts of the contract, since it claims there was no contract. Its claim is, that you make ties for the market, and they only bought such ties as suited their inspection at the place and time, when they spotted the, in approval or evidence of their acceptance.”
266.07181922.97	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “Note the attached papers, I would like to have you give me any statement you can give on this, I will be guided more largely by what you say on this, than the other two.”
266.07181922.98	<ul style="list-style-type: none"> • To: Charles Grassham • From: Hillman Land Company • “I see I got the wrong impression from your previous letter. From what little I know about this, it seems to me there was a contract, it was my idea they admitted they had a contract, or an agreement, but the ideas I had was they felt now that they could use it as a defense, should they have to, that they had already fulfilled that contract, by the number of ties they had already taken and paid for.”
266.07191922.99	<ul style="list-style-type: none"> • To: D.W. Layton • From: Hillman Land Company President • “Noting the attached correspondence, I would like to have you commit yourself to me, as to whether you think there was a contract, if so, why you think so. Also if you think there was a contract, whether it has been fulfilled, and if not, why you don’t think it has been fulfilled. ...”
266.07191922.100	<ul style="list-style-type: none"> • To: J.N. Esselstyn

	<ul style="list-style-type: none"> • From: D.W. Layton • “Replying to yours of the 12th enclosing G.C. Smith’s letter. I am under the impression that we paid him for the 96 boated away. I saw B.U. Mitchell and have made other inquiries I do not know of any hauling we will have to pay for. I had Mr. Grassham write Mr. Simmons as to what he thought of the heath matter and am awaiting advice from Mr. Simmons, he wrote me to do this and not to take any action until I heard from him. I am waiting.”
266.07201922.101	<ul style="list-style-type: none"> • To: D.W. Layton • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 19th, regarding ties hauled by G.C. Smith. In the letter which I enclosed from Mr. G.C. Smith he claimed he had put on the River 146 ties which he had previously hauled to hill yards in addition to these ties he claimed he hauled 96 ties in December, which were taken away by the Heath Tie Co., before they had been counted, these ties you reported in the April Pay Roll, but in the name of Leland Smith and Leland Smith told me he had received the check and had kept it as the Company owed him for hauling ties and that we could deduct the amount from his ties when we paid him, therefore it would seem that we owe Leland Smith for hauling.”
266.07211922.102	<ul style="list-style-type: none"> • To: Hillman Land Company • From: C.C. Grassham • “Replying to your favor of the 18th, I will endeavor to make myself understood, Heath Company admits having had a contract with Mr. Layton, which they claim was fulfilled and completed. It claims that the contract it had, did not extend to, or include the ties under discussion. Mr. Layton agrees that the number of ties first spoken of, were accepted by Heath Tie Company, but the original contract was amended or enlarged, so as to extend to and include the ties in dispute.”
266.07231922.103	<ul style="list-style-type: none"> • To: E.H. Smith • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 18th, enclosing copies of correspondence with Mr. Grassham regarding the tie controversy with the Heath Tie Company. Without conferring with Mr. Layton or Mr. Grassham, the only suggestion I have to make, is that Company has the money to pay for the hauling of all the ties that are in the timber and in hill yards that these ties be gotten to the river landings at once and the offer of the Heath Tie Company of June 15th, that they will take the ties on the same terms and

	inspection and price is better than any other offer or sale at the present time from other parties..."
266.07271922.104	<ul style="list-style-type: none"> To: J.N. Esselstyn From: B.U. Mitchell "I was at Engrins Landing yesterday and H.E. Engrin is done hauling the drift ties. Bob Lofton has got the measles he will try to get his ties in next week. Edd. Mitchison is cutting his tobacco and says he will put his in next week. I will try and get the rest of the ties on the upper end of the river."
266.08081922.105	<ul style="list-style-type: none"> To: J.N. Esselstyn From: E.H. Simmons "Noting the attached, Mr. Grassham's letter does not recommend that we start this suit and does not indicate more than an even break, therefore the matter will be dropped unless Mr. Grassham's brings it up again.
266.08081922.106	<ul style="list-style-type: none"> To: Charles C. Grassham From: E.H. Simmons "Your letter of July 21st has been held for my return to the city. I think the first paragraph of your letter clears up the misunderstanding we had. As I understand it, the Heath Tie Company feel they had a contract but the contract has been fulfilled. That is just the idea I had. As I see it, we have nothing to show that the original contract was changed or enlarged and that we would have hard work establishing it."
266.08091922.107	<ul style="list-style-type: none"> To: D.W. Layton From: E.H. Simmons "In order that I may complete my file on the Heath Tie Company matter please mail me promptly copy of your letter of March 2nd, 1922 to the Heath Tie Company, which they acknowledged on March 3rd."
266.08091922.108	<ul style="list-style-type: none"> To: J.N. Esselstyn From: E.H. Simmons "Noting your statement of ties delivered to the Heath Tie Company referred to in your letter of April 23rd, File 266 as the 4th statement, which shows the amount due from the Heath Tie Company. This shows a total of 7501 ties delivered at the river landings."
266.08111922.109	<ul style="list-style-type: none"> To: J.N. Esselstyn From: D.W. Layton "Won't you please examine your file and see if you have a copy of a letter which I wrote the Heath Tie Co. on March 2nd in which I gave them the appropriate number of ties on the Cumberland and Tenn Rivers at the various landings. If you have it please send a copy to Mr. Simmons to complete his files."
266.08121922.110	<ul style="list-style-type: none"> To: D.W. Layton

	<ul style="list-style-type: none"> • From: J.N. Esselstyn • “Replying to your letter of the 11th, regarding my having a copy of your letter of March 2nd, 1922 to the Heath Tie Company, will say that gone through my files and find that I do not have a copy of your letter.”
266.08121922.111	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 9th, asking for the date the ties were delivered to the various river landings for the Heath Tie Company as referred to in my letter of April 23rd. So far as I know there is no record of the dates there ties were delivered on the Rivers, but they were reported to me by Mess. Layton, Vick and B.U. Mitchell in time for the March and April tie pay rolls.”
266.08131922.112	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “This is to acknowledge receipt of the copy of your letter of the 9th to Mr. Layton requesting copies of his letter March 2nd, 1922 to the Heath Tie Company and copies of my letter and statements of ties of June 13th, 1922.”
266.08171922.113	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “The attached explains itself. Glad to have you express your views if you care to, or I would be glad to have you confer with Mr. Grassham.”
266.08171922.114	<ul style="list-style-type: none"> • To: C.C. Grassham • From: Hillman Land Company • “Attached I hand you extracts from all of the correspondence I have seen on the subject – I have here in St. Louis, on the Heath Tie Company business, all except one. You will note that I have left a space for the extract from Mr. Layton’s letter of March 2nd, 1922 to the Heath Tie Company, which according to Mr. Layton’s own statement in his letter of August 11th he has no copy of and which Mr. Esselstyn states he has no copy of in his office at Kuttawa.” • Attached: Extracts from letters in regard to Heath Tie Company.
266.08181922.115	<ul style="list-style-type: none"> • To: E.H. Simmons • From: A.W. Taylor • “I have before me the pencil memoranda of the offer made for ties by Mr. J. F. Heath for the Heath Tie Co., at the Company’s Kuttawa office on the 11th day of November 1921, made in his presence, read to and approved by him – it is as follows vis-... I referred the matter to you and you accepted it for 15,000 by wire on the 14th. On the same day I wrote Mr. Heath telling him of your action and that I was recommending that you make it – 16,000 since it would

	better conform to his requirements. I asked that he confirm the deal in a letter, this he failed to do.”
266.08191922.116	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “This is to reply to the last paragraph of your letter of the 18th regarding timber stealing, which is as follows: - ‘Are the any ties being bought now up and down the rivers, if so what are the prices and cannot we sell these we have in the woods?’ The buyer for Joyce-Watkins, here at Kuttawa has talked with me several times about buying ties, they are very anxious to consider the purchase of Company ties, wither the ones on in the woods or new ties.”
266.08191922.117	<ul style="list-style-type: none"> • To: C.C. Grassham • From: J.N. Esselstyn • “I have received from St. Louis under date of the 17th copies of Mr. Simmons correspondence with you regarding Heath Tie Company matters, Mr. Simmons states, ‘I would be glad to have you confer with Mr. Grassham.”
266.08221922.118	<ul style="list-style-type: none"> • To: E.H. Simmons • From: C.C. Grassham • “Replying to your favor of the 17th inst. relative to the Heath Tie Company disputes, will say that I have carefully read all the excerpts of letter, together with copy of Mr. Taylor’s Letter of August 11th and other copies of letters attached to the correspondence. These letters do not indicate and case of merit in your behalf, and other than as correlative of verbal statements that Mr. Layton and Esselstyn will make. My understanding in brief is, that they will testify that after Heath Tie Company had taken a number of ties at an agreed price, from your company, that it agreed it would take such other ties as your company would place on the banks of river for it, and that it further agreed to take the responsibility of the safety of these ties, agreeing to remove them before high water could possibly reach them.”
266.08221922.119	<ul style="list-style-type: none"> • To: E.H. Simmons • From: C.C. Grassham • “Replying to your favor of the 17th inst. relative to the Heath Tie Company dispute, will say that I have carefully read all the excerpts of letters, together with copy of Mr. Taylor’s letter, of August 11th and other copies of letters attached to the correspondence. These letters do not indicate any care of merit in your behalf, other than as corroborative or verbal statements that Mr. Layton and Esselstyn will make.”
266.08241922.120	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons

	<ul style="list-style-type: none"> • “Attached I hand you as a matter of information copy of Mr. Grassham’s letter of August 22nd and copy of my reply. Unless I hear from you to the contrary or hear favorably and definitely from Mr. Grassham we can consider the matter dropped. This is also to answer that part of your letter of August 19th, as the Heath Tie Company matter has been dropped I approve of your plan to try and sell the 12 to 15000 ties, first to the Heath Tie Company and failing in that to someone else.”
266.08241922.121	<ul style="list-style-type: none"> • To: D.W. Layton • From: E.H. Simmons • “I have a letter from Mr. Grassham in regard to the dispute with the Heath Tie Company, but it is not sufficiently definite or plain for me to believe that we have any show of winning this suit.”
266.08241922.122	<ul style="list-style-type: none"> • To: C.C. Grassham • From: Hillman Land Company • “This is to answer your letter of August 22nd. Frankly I cannot tell from your letter whether you think we could win this suit or whether you think we ought to start it. I don’t understand that part of your letter which reads as follows- ... I don’t quite understand this because as I see it it is for you to make the recommendation to us rather than for us to make the recommendation to you – for us to approve your recommendation rather than for you to approve ours.”
266.08251922.123	<ul style="list-style-type: none"> • To: E.H. Simmons • From: C.C. Grassham • “Your favor of the 24th inst is received and I beg to state that I purposely failed to recommend the institution of a law suit against Heath Tie Company. I have never recommended the institution of a law suit, but if parties litigant desire to institute suit, I approve or disapprove it. I think you have an even break on this proposition, and if you or Mr. Layton express approval of a law suit or recommend it, I would give my sanction to it, but I have never yet advised anybody to sue anybody else.”
266.08271922.124	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “This is to reply to your letter of the 24th regarding Heath Tie Company controversy and the tie business in general. If it is your desire that I look after the getting of these ties to the Rivers and the sale of them, I will do so, but if I had anticipated this in advance I would have had some plan worked out to handle the job, but it is it will take several days to get things lined up.”
266.08291922.125	<ul style="list-style-type: none"> • To: J.N. Esselstyn

	<ul style="list-style-type: none"> • From: E.H. Simmons • “This is to acknowledge receipt of your letter of August 27th, File 266 in regard to the Heath Tie Company controversy, which is received in Mr. Simmons’ absence and will be held for his return.”
266.08312922.126	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: B.U. Mitchell • “Ties at Aurora are gone I think I can get part of them picked up. Smith’s Landing ties are gone I think I can get 200 of them hauled back at Mitchell’s Landing 490 ties on bank.”
266.09071922.127	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “Answering yours of August 27th, File 266, which was acknowledged on August 29th, in regard to ties. Yes, you go ahead with the tie business as outlined in your letter of August 27th.”
266.09151922.128	<ul style="list-style-type: none"> • To: B.U. Mitchell • From: J.N. Esselstyn • “Have been at Paducah today and have made an appointment with Jack Heath to meet me at Eggners Ferry on next Thursday, the 21st, to look over the ties. I should like to have you go with me and I will pick you up at your house sometime between 7 and 8 O’clock in the morning.”
266.09151922.129	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: B.U. Mitchell • “I am getting these ties moved very slow. Edd Mitchison has about 500 ties I crossed out 75 of them and he says he has to build a barn before he can haul them in. Mrs. Rodes refused to let the company haul any ties across her land. The haulers had to guarantee her 50 cts a hundred, said Bob Taylor, promised to pay her that last year and didn’t pay her.”
266.09171922.130	<ul style="list-style-type: none"> • To: B.U. Mitchell • From: J.N. Esselstyn • “This is to acknowledge receipt of yours of the 15th enclosing check for \$3.00 for 6 R.O. Ties sold Joe Harrell. Will try to be up to see you before Thursday, but if not will take up the matter of the cull ties hauled by Ed Mitchusson and the matter of hauling across Mrs. Rodes property.”
266.09191922.131	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: J.F. Heath • “Owing to a misfortune of ours, one of our gasoline boats burning, it will be impossible for me to come to Kuttawa Thursday, as it is necessary for us to have this boat in running order at once, so will have to stay here and rush the job.”

266.09201922.132	<ul style="list-style-type: none"> • To: J.F. Heath • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 19th regarding the change of date from Thursday, (tomorrow) to next Monday, the 25th.”
266.09211922.133	<ul style="list-style-type: none"> • Ten Hillman Land Company Tie Inspector’s Receipt. All signed by B.U. Mitchell.
266.09221922.134	<ul style="list-style-type: none"> • To: B.U. Mitchell • From: J.N. Esselstyn • “Enclosed find checks for payment of tie hauling as follows:-... Am sending you these checks today so that if anything should happen to prevent me from coming up on Monday, you will have them whether I come up or not. For all that I know at the present time will be there on Monday morning. If anything should happen that Mr. Heath should not come, I think we had better go look over the Ed Mitchusson ties on Monday.”
266.09251922.135	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: W.E. Mitchuson • “I am writing in regards of tie haul. One of my horse’s shoulders is sore and I can’t haul now, but I have got Earnist Mitchuson to haul the ties if it is all right with you. So if it is all right there will be 5 cents a tie due to him and 5 cents due to me. I will furnish him with a wagon and I already had the ties all hauled out on the road.”
266.09261922.136	<ul style="list-style-type: none"> • To: B.U. Mitchell • From: Hillman Land Company • “Enclosed find checks to pay for hauling and recovering ties as follows...”
266.09281922.137	<ul style="list-style-type: none"> • To: J.F. Heath • From: J.N. Esselstyn • “If you can come to Kuttawa on Sunday noon and are willing to make some slight modifications in your offer for the ties, I think we can come to a satisfactory conclusion.”
266.09281922.138	<ul style="list-style-type: none"> • To: B.U. Mitchell • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 27th. Enclosed find checks for hauling as follows:-... From your letter I conclude that the ties hauled by H.E. Ingram are ties that were scattered by the high water, but you do not show it on the ticket.”
266.09291922.139	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: Heath Tie Company • “Your letter of the 28th inst. received, and in reply to same beg to advise that Mr. Heath is out of the City and will not return before Sunday or Monday.”

266.10051922.140	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: B.U. Mitchell • "I went down and seen about those ties at Rangy Fulks I tried three men and could not get anybody to haul them less than 15 cents also I found some big ties scattered over the woods in different places and they want 15 cents for picking them up just 112 in a place."
266.10051922.141	<ul style="list-style-type: none"> • Twenty-five Hillman Land Company Tie Inspector's Receipt. All signed by B.U. Mitchell and C.B. Vick.
266.10061922.142	<ul style="list-style-type: none"> • To: B.U. Mitchell • From: J.N. Esselstyn • "Enclosed find check for 110 drift ties at Mitchell's Landing, if it is not made out to the right party, you may return it to me for correction. In regard to paying 15 cents for hauling ties, will say that I am of the opinion that the present prices of ties will not warrant such a hauling price, however, as we have the ties on hand and would like to get the money out of them, I can see no other way out of it, excepting to pay the price, but it must be with the understanding that each tie must bring the top price and if any ties are hauled that will not bring the top price, we will not pay for the hauling."
266.10131922.143	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: B.U. Mitchell • "I saw Mr. Williams and he gave me the price and I will send you the price."
266.10121922.144	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: B.U. Mitchell • "I went to see Mr. Williams he was gone up Tennessee River, to take up ties. I will see him as soon as he comes back. Say, what about having some ties made. Men are leaving here. Some are good tie makers. I think it would be a bad idea to give 15 cents to have them ties hauled until we get the remainder of them ties down there hauled."
266.10161922.145	<ul style="list-style-type: none"> • To: B.U. Mitchell • From: J.N. Esselstyn • "This is to acknowledge receipt of your two letters of the 12th and 13th. I had expected to come up today but on account of the rain could not come. Enclosed find check for \$11.60 payable to Will Cossey for hauling to Elbow Landing. I agree with you that it would not be good business to pay 15 cents for hauling the ties you found until all the other ties have been hauled at a less price."
266.10201922.146	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: C.B. Vick • "Enclose find tie costs. Their men as done hauling and you can settle with them if you want to."
266.10201922.147	<ul style="list-style-type: none"> • To: L.R. Smith

	<ul style="list-style-type: none"> • From: J.N. Esselstyn • “Enclosed find check for \$3.76 in payment of hauling ties as follows:-... If above account is not correct, please see Mr. Vick before cashing the enclosed check.”
266.10201922.148	<ul style="list-style-type: none"> • To: C.C. Smith • From: J.N. Esselstyn • “Enclosed find checks for hauling ties as follows:-... Also for hauling 94 ties at 8 cents which was paid to Leland Smith by mistake last April, the amount is \$7.52. Check No. 2515.”
266.10201922.149	<ul style="list-style-type: none"> • To: B.U. Mitchell • From: J.N. Esselstyn • “If the roads are good I think I will be up Tuesday Morning to go to East Aurora and other landings to sell ties, if Mr. Smith wants to buy them.”
266.10301922.150	<ul style="list-style-type: none"> • To: M.C. Cauler • From: Dyman Mitchisson • “You tell Mr. C.B. Vick I have 80 ties at Bridges Landing hauled for the Hillman Land Company I like to have the money at once.”
266.10311922.151	<ul style="list-style-type: none"> • Ledger for white oak and red oak ties at either East Aurora Landing, Smith Landing, Mitchell’s Landing, or Ironton Landing. • Ties sold to Ayer & Lord Ties Company from W.C. Williams.
266.11071922.152	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: W.W. Defew • “Please send me pay for rafting 186 ties at 5 cents (\$9.30).”
266.11091922.153	<ul style="list-style-type: none"> • Eleven Hillman Land Company Tie Inspector’s Receipt. All signed by B.U. Mitchell and C.B. Vick.
266.11101922.154	<ul style="list-style-type: none"> • Ledger for white oak and red oak ties at either East Birmingham, Higgins, Bridges, Ironton, or Ingram Landings.
266.11101922.155	<ul style="list-style-type: none"> • To: W.W. Defew • From: J.N. Esselstyn • This is to acknowledge receipt of your letter of the 7th, regarding 19.30 due you for rafting ties at East Birmingham last winter. I was at East Birmingham yesterday to sell the ties we have there but the buyer would not take the rafted ties until they have been taken out of the raft and piled ready to load.”
266.11101922.156	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “Yesterday I completed the sale of all ties on the Tennessee River to the Ayer & Lord Tie Company, that is all ties we had on the banks of the River, we are still picking up ties what were washed away last Spring and there are a few more in the timber to be hauled, but I do not suppose there are more than 500 ties more to go to the Tennessee River and

	Mr. Williams will take them as soon as they are on the River.”
266.1111922.157	<ul style="list-style-type: none"> To: J.N. Esselstyn From: E.H. Simmons “This is to answer your letter of November 10th, file 266 in regard to ties. Yes, I think we ought to start up the tie business but I agree with you that we should do it in a small way – we should make ties this winter, but I don’t think we should sell any.”
266.11131922.158	<ul style="list-style-type: none"> To: J.N. Esselstyn From: W.W. Defew “You’re to hand of the 11th. I Piled 125 of the ties Saturday evening and will finish them Monday.
266.11141922.159	<ul style="list-style-type: none"> From: B.U. Mitchell “I sold them ties at E. Rhodes Joe Harrell did not come. I sold them to L.F. De Priest. He was buying ties for Travis. I discounted them five cents for the rafting. I hope you will be pleased with this inspection.”
266.11151922.160	<ul style="list-style-type: none"> To: W.W. Defew From: J.N. Esselstyn “Enclosed find check for \$11.16 in payment of rafting 186 ties and repiling some at 6 cents per ties at East Birmingham.”
266.11151922.161	<ul style="list-style-type: none"> To: B.U. Mitchell From: J.N. Esselstyn “This to acknowledge receipt of your letter enclosing check for \$19.65 in payment of ties at E. Rhodes landing sold to L.F. De Priest, less 5 cents per tie for rafting which was paid by mistake by Mr. Travis. This sale is entirely satisfactory.”
266.11151922.162	<ul style="list-style-type: none"> To: E.H. Simmons From: J.N. Esselstyn “This is to acknowledge receipt of your letter of the 11th regarding the starting of the tie jobs in a small way, however I will do nothing about this work until we have talked matters over next Monday while you are here. Yesterday I spent in Paducah and had about three hours with Mr. Jones, district manager of the Ayer & Lord Tie Company. Mr. Jones had just returned from Chicago and stated that the tie business looked very encouraging for the future, that they would buy any and all ties we could make and expected to be able to quote an advance in price within the next few days.”
266.11151922.163	<ul style="list-style-type: none"> To: B.U. Mitchell From: J.N. Esselstyn “Since writing you this morning I have received a letter from Bob Holland of the Ayer & Lord Tie Company saying

	<p>he will take up the ties on the Cumberland River week after next.”</p>
266.11151922.164	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: W.R. Holland • “Mr. Jones was telling me that you was talking to him in regard to your ties. I can take up your ties the first of week after next if satisfactory.”
266.11151922.165	<ul style="list-style-type: none"> • To: W.R. Holland • From: J.N. Esselstyn • “This is to reply to your letter of today regarding the taking up of the ties on the Cumberland River, week after next. As I understand it, this would be the week beginning the 26th, which is the last week of the month and a very busy week for me. It would be more convenient for me to go with you next week and I can go with you any day after Monday the 20th, if it is possible for you to arrange to go at that time.”
266.11151922.166	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: D.C. Jones • “Concerning your stock of cross ties at several landings on Cumberland River, our Mr. W.R. Holland will appoint a time to look over this stock in the week of November 19th and have asked him to communicate with you.”
266.11161922.167	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: E.H. Simmons • “This is to answer yours of 11-15, File #266 on ties. My coming next Monday is indefinite at present, although I want to try and come. I have to go to New York next week for our monthly Winchester-Simmons Meeting, and may possibly be able to get away Sunday night. If so, will write or wire you.”
266.11171922.168	<ul style="list-style-type: none"> • To: B.U. Mitchell • From: J.N. Esselstyn • “Yesterday I took a letter to Hematite Store to mail to you so that you would be sure to have it this morning, I slipped it in under the string of a package I was taking to the store and forgot to say anything to Mr. Mc Cawley about it and it may be several days before he discovers it, but the main thing in the letter was to ask you to have the ties at Elbow moved onto the river bank as soon as possible, count them and tag them.”
266.11171922.169	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 16th advising that it is uncertain whether you will be able to be here next Monday. In the event you find it impossible to come, will you please write me regarding your ideas as to what is a small tie job.”

266.11181922.170	<ul style="list-style-type: none"> To: J.N. Esselstyn From: W.R. Holland "I will leave here next Monday for Cumberland City for my regular inspection trip. Will be down to Canton Thursday or Friday and will call you from there and you can meet me wherever you have ties."
266.11181922.171	<ul style="list-style-type: none"> To: J.N. Esselstyn From: E.H. Simmons "This is to answer yours of 11-17, file #266, in regard to Tie Making. Let us limit the investment for the present, to \$2500.00. The size of the investment will depend largely on how fast we can get our money out of the ties. I don't believe it is to our interest to push the sale of ties for the present, as we don't want to increase the supply just as present until they realize that we must have a fair price for the ties. Our funds are quite limited, we can however go ahead making a few ties and hold them either in the woods or on or near the river bank if we can get a very safe place."
266.11191922.172	<ul style="list-style-type: none"> A business card for H. Thos. Merritt. Attached to the card to a scrap sheet of paper with figures about white oak and red oak ties.
266.11201922.173	<ul style="list-style-type: none"> To: E.H. Simmons From: J.N. Esselstyn "This is to acknowledge receipt of your letter of the 18th advising you will not be here today and also fixing the amount of the investment in the new tie job at about \$2500.00 until we see how the market is going to develop."
266.11211922.174	<ul style="list-style-type: none"> From: B.U. Mitchell "Sir, I moved them ties at the Elbow and tagged them the total amount at the Elbow is 1254 and they show up good I went to see Mr. Kilgone they haven't got them ties in yet I left word for them to notify me when he got them in."
266.11221922.175	<ul style="list-style-type: none"> To: J.N. Esselstyn From: D.C. Jones "When you were in the office a few days ago you asked if there was any likelihood of higher prices being paid for cross ties in the near future. In this, or a later mail, you will receive a revised schedule of prices and Specifications, which becomes effective November 27th, which we hope interest you." Attached is the revised schedule of prices and specifications for cross ties.
266.11231922.176	<ul style="list-style-type: none"> To: J.N. Esselstyn From: E.H. Simmons "This is to acknowledge yours of 11-20, file #266 in regard to ties. I would be interested to know why Mr. Merritt of the Indiana Tie Co. is anxious to buy new ties and not

	<p>anxious to buy old ties. Do you know what his reason is for not wanting to buy seasoned ties? Do I understand correctly that Mr. Jones of the Ayer & Lord Tie Co., expects to offer these new prices--..."</p>
266.11261922.178	<ul style="list-style-type: none"> • To: B.U. Mitchell • From: J.N. Esselstyn • "Enclosed find check for \$6.10 payable the F.E. Dunn for moving ties at Elbow. Bob Holland arrived here last night about 5 O'clock and went to Paducah. He expects to be back here Tuesday and will try to come up by boat."
266.11261922.179	<ul style="list-style-type: none"> • To: E.H. Simmons • From: J.N. Esselstyn • "This is to reply to your letter of the 23rd regarding the tie business. You ask why Mr. Merritt of the Indiana Tie Company is not anxious to buy old or seasoned ties? There was nothing in my letter of the 20th to give you such an impression and quite to the contrary he stated that his company would buy the seasoned ties if Ayer & Lord Company did not take them and the day after he was here he sent Mr. Bohanan to give me the new prices which would become affective within a very short time and to again assure me that they would take the seasoned ties if Ayer & Lord did not take them."
266.11319122.180	<ul style="list-style-type: none"> • Ledger for white oak and red oak ties at either Elbow, Bleidt, Rock Castle, Hudson, Hayes, or Syawne.
266.11319122.181	<ul style="list-style-type: none"> • Receipt for check for Ties that were hauled at Hudson, Hayes, and Hillmans.
266.11311922.182	<ul style="list-style-type: none"> • Receipt for check for Ties that were hauled at Elbow, Bleidt, and Rock Castle.
266.12011922.183	<ul style="list-style-type: none"> • To: D.C. Jones • From: J.N. Esselstyn • "Yesterday Mr. W.E. Holland finished taking up our ties on the Cumberland River and made settlement for the same according to the regular River prices. There was a total of 5353 ties purchased."
266.12021922.184	<ul style="list-style-type: none"> • From: B.U. Mitchell • List of number of ties hauled and how much for each.
266.12021922.185	<ul style="list-style-type: none"> • Ledger for white oak and red oak ties for E. Birmingham and E. Johnson.
266.12021922.186	<ul style="list-style-type: none"> • To: W.P. Williams • From: J.N. Esselstyn • "Mr. Mitchell has sent me your check for ties taken up at E. Birmingham and E. Johnson Landings. We note you have used the new prices and grades on all these ties excepting the No. 1 Red Oak, which you have given the old prices of 35 cents while the new price in 40 cents."

<p>266.12051922.187</p>	<ul style="list-style-type: none"> • To: Hillman Land Company • From: D.C. Jones • “Replying to request contained in your letter of the 1st, file No. 266, we are today remitting \$107.06, which is commission at the rate of 2 cents per tie 5353 ties bought from you at Cumberland River Landings last week. We will hereafter, until further notice, pay you commission of 2 cents on all ties we buy from you, which is to be remitted from this office at the close of each month’s business.”
<p>266.12061922.188</p>	<ul style="list-style-type: none"> • To: D.C. Jones • From: J.N. Esselstyn • “This is to acknowledge receipt of and thank you for your letter of the 5th, enclosing check for \$107.06, commission on ties purchased on the Cumberland River during November. We note your offer to continue a 2 cent commission on future ties, but at the present prices we hardly think we will have many ties to offer for sale, although we are making a few at the present time.” • Attached is receipt for check of \$107.06.
<p>266.12061922.189</p>	<ul style="list-style-type: none"> • To: J.N. Esselstyn • From: W.P. Williams • “I enclose you check for \$9.90 error on settlement last week well had to ask your opinion and don’t see why I figured them at 35 cents unless was Mr. Hubert of figuring at 35 cents. I think you are correct on price of ties under new classification you hear it about like I had counted. I looked at some of your new ties...”
<p>266.12071922.190</p>	<ul style="list-style-type: none"> • To: W.P. Williams • From: J.N. Esselstyn • “This is to acknowledge receipt of your letter of the 6th, enclosing check for \$9.90 for correction on price of ties purchased last week. I have not heard from Mr. Mitchell that he was making ties, as the last time I saw him he said he could not get them made under the present specifications and I told him that it was the only way we would have any made.”
<p>266.12091922.191</p>	<ul style="list-style-type: none"> • Two Hillman Land Company Tie Inspector’s Receipt. All signed by C.B. Vick.
<p>266.12221922.192</p>	<ul style="list-style-type: none"> • To: W.P. Williams • From: J.N. Esselstyn • “I find that Will Cox had 36 seasoned ties at Hill Yards that he has delivered at East Birmingham landing since you took up the ties at that landing. The next trip you make to East Birmingham, will you please take up these ties and send us a check for them, with a memorandum of the inspection.”
<p>266.03041923.193</p>	<ul style="list-style-type: none"> • Inventory Tie Department for December 31st, 1922.
<p>266.UNDATED.194</p>	<ul style="list-style-type: none"> • Statement of ties hauled with Heath Tie Company

266. UNDATED.195	<ul style="list-style-type: none">• Statement of ties delivered to River Landings for Heath Tie Company
266.UNDATED.196	<ul style="list-style-type: none">• Statement of ties at river landings as reported by D.W. Layton
266.UNDATED.197	<ul style="list-style-type: none">• Statement of ties delivered to Heath Tie Company
266.UNDATED.198	<ul style="list-style-type: none">• Statement of ties delivered to river landings for Heath Tie Company (Two Pages)