

November 21, 1960

Dear Sam:

This is in answer to your note of November 10. Unfortunately I am in no position to clarify the situation for you. Our current form of commission letter includes the expression that the composer is required to donate his manuscript. It is possible that some of the composers have taken this to mean that they could deduct the value from their income tax. The Boston Symphony commissions, however, were issued by the Orchestra and the terms of the commission were written by them. I really do not know enough about income tax accounting to tell you whether or not you can deduct this but I recommend that you consult your accountant or lawyer on this point. I am sorry that I cannot be more helpful.

With kindest regards,

Sincerely yours,

(203)

Harold Spivacke  
Chief, Music Division

Mr. Samuel Barber  
Capricorn  
Mount Kisco, New York

cc: CoDOC  
E & G