

PLAUT & DAVIS

ATTORNEYS

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76 BEAVER STREET  
NEW YORK

February 4, 1937.

Prof. Nicholas Roerich  
Naggar, Kulu,  
Punjab, India.

Re: Income Tax Proceeding before the United States  
Board of Tax Appeals

Dear Prof. Roerich:

Owing to the probability that you will be absent from this country at the time when the income tax proceeding is brought before the United States Board of Tax Appeals, we were left the only possible recourse of having your testimony taken by way of deposition before the United States Consul in Calcutta, India.

As you know, the testimony of the petitioner in an income tax proceeding is of the utmost importance; and when this testimony cannot be obtained by the personal attendance of the petitioner at the hearings before the Board, a substitute in the form of interrogatories must be had.

To a great extent the proceedings on a deposition are the same as they are on a trial, because unsworn statements and statements taken without the benefit of cross-examination by the opposition are not admissible in evidence.

For that reason we petitioned the Board of Tax Appeals for permission to take your deposition and at the same time we submitted our proposed direct interrogatories. It is our understanding that Miss Grant and the Lichtmanns sent you a copy of the direct interrogatories. We thought that the Government would have some objection to some of the questions which we proposed, but there was no objection made either to the taking of the deposition or to any of the questions submitted by us.

Unless the plans are changed, you will therefore attend before the United States Consul in Calcutta, India, on March 15, 1937, at 10 A. M. The Consul will receive the commission from the Board of Tax Appeals and the interrogatories directly, but we suggest that you get in touch with him informing him of the fact that you are the petitioner whose deposition is to be taken and make the necessary arrangements with him for your attendance before him on that date. He will undoubtedly have a stenographer present to take your answers. It is also probable that he will want you to sign the completed deposition after it has been reduced to writing and you may have to wait until the minutes are prepared by the stenographer.

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February 4, 1937.

The important thing, however, is to communicate just as soon as possible with the Consul so as to make arrangements for your attendance beforehand.

Not only are we permitted to ask you questions by way of direct interrogatories, but the Government is permitted to cross-examine you by way of its cross-interrogatories. In accordance with the practice, the Government submitted to us its proposed cross-interrogatories and we filed objections to approximately six of these cross-interrogatories. Whether these objections will be allowed or disallowed is a matter which we cannot tell at this moment, but we are transmitting to you herewith a copy of the Government's cross-interrogatories so that you may familiarize yourself with the questions and the answers to them, bearing in mind that some of these cross-interrogatories, namely, 22-27, 50 and 51, have been objected to but the objections which we have interposed may be disallowed.

Therefore, you will have when this letter reaches you a copy of the direct interrogatories, sent to you by Miss Grant and the Lichtmanns, and the cross-interrogatories herewith enclosed.

In preparing our direct interrogatories we, of course, had in mind certain facts and framed our questions so as to bring out those facts. We have therefore prepared a memorandum, which is enclosed herewith, indicating the answers that we had in mind when we drew up the direct interrogatories. These may not be the correct answers as you will give them, and if so, you will disregard what we have written. But they may be helpful so that in combination with the questions as to what we consider to be the facts they may enable you to give the correct answer to the questions. We have not attempted to indicate facts or answers for all of the interrogatories, but only those which we consider might be a trifle obscure or which might be misunderstood. We have also attempted to indicate the answers to a few of the Government's cross-interrogatories, but again, if these are not the correct answers you will disregard our suggestions.

We are also enclosing a copy of the account given to you by Horch for the Bankers Trust Company account for the years 1926-1928.

When you attend before the American Consul in Calcutta, will you then ask him to furnish you with an extra copy of your answers, which will be helpful to us if you will send them directly to us.

Very truly yours  
*Harry D. Quinn*

HP:s

UNITED STATES BOARD OF TAX APPEALS

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NICHOLAS ROHRICH,

Petitioner,

- against -

Docket No. 83,065

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

----- X

DIRECT INTERROGATORIES TO BE ADMINISTERED TO NICHOLAS ROHRICH OF NAGGAR, KULU, PUNJAB, BRITISH INDIA, THE PETITIONER HEREIN

INTERROGATORY NO. 1. What is your full name?

INTERROGATORY NO. 2. What is your place of residence?

INTERROGATORY NO. 3. How long have you resided at the place indicated by your answer to INTERROGATORY NO. 2?

INTERROGATORY NO. 4. Do you intend to remain at your present place of residence for any time in the future?

INTERROGATORY NO. 5. If your answer to INTERROGATORY NO. 4 is in the affirmative, state - (a) for how long a period of time you intend to so remain, and (b) what are your reason or reasons for so remaining.

INTERROGATORY NO. 6. Of what country are you a citizen?

INTERROGATORY NO. 7. Have you ever attempted to become a citizen of the United States of America?

INTERROGATORY NO. 8. If your answer to INTERROGATORY NO. 7 is in the affirmative, state what you did to become a citizen of the United States of America?

INTERROGATORY NO. 9. Have you ever been in the United States of America?

INTERROGATORY NO. 10. If your answer to INTERROGATORY NO. 9 is in the affirmative, state when and for what periods of time you were in the United States of America.

INTERROGATORY NO. 11. Have you ever had official relations with the United States of America or any of its Departments?

INTERROGATORY NO. 12. If your answer to INTERROGATORY NO. 11 is in the affirmative, state (a) the nature of your relations with the said government, (b) the time when you had such relations, and (c) briefly, the nature of the work you did pursuant to such relations.

INTERROGATORY NO. 13. What is your age?

INTERROGATORY NO. 14. Are you now married?

INTERROGATORY NO. 15. If your answer to INTERROGATORY NO. 14

is in the affirmative, state (a) the name of your wife, (b) how long you have been married, (c) whether or not you are now living with your wife and contributing to her support, (d) whether or not you were living with your wife and contributing to her support in 1926, (e) whether or not you were living with your wife and contributing to her support in 1927 and (f) whether or not you were living with your wife and contributing to her support in 1934.

INTERROGATORY NO. 16. What is your occupation or profession?

INTERROGATORY NO. 17. Did you ever have any relations with (a) Roerich Museum, (b) Master Institute of United Arts, Inc. and (c) Corona Mundi, International Art Center?

INTERROGATORY NO. 18. If your answers to INTERROGATORY NO. 17, Parts (a), (b) and (c) are in the affirmative, state (a) the nature of your relations and (b) the periods of time you had such relations.

INTERROGATORY NO. 19. State, if you know, the nature of the organization and the aims and purposes of (a) Roerich Museum, (b) Master Institute of United Arts, Inc. and (c) Corona

Mundi, International Art Center.

INTERROGATORY NO. 20. State, if you know, where are the principal offices of (a) Roerich Museum, (b) Master Institute of United Arts, Inc. and (c) Corona Mundi, International Art Center.

INTERROGATORY NO. 21. Were you ever requested by Roerich Museum, Master Institute of United Arts, Inc. and Corona Mundi, International Art Center, or any of these three to do anything with reference to an expedition in central Asia?

INTERROGATORY NO. 22. If your answer to INTERROGATORY NO. 21 is in the affirmative, state (a) which of said organizations made such request of you, (b) the nature of the request, (c) the approximate date when such request was made and (d) whether or not you did anything in pursuance of such request.

INTERROGATORY NO. 23. If your answer to INTERROGATORY NO. 22, subdivision (d) is in the affirmative, state (a) whether such an expedition was organized, (b) your relation to the expedition, (c) the aims and purposes of the expedition, (d) the date the expedition commenced, (e) the place where the

expedition commenced, (f) in chronological order, the places and countries where the expedition travelled, (g) the date when the expedition was completed, (h) the place where the expedition was completed, (i) whether you were with the expedition continuously from its commencement to its termination, or, if not continuously, for what periods of time you were with said expedition, (j) what you did during the course of and while on said expedition, (k) the results of said expedition, and (l) the persons accompanying you on such expedition.

INTERROGATORY NO. 24. Is the route taken by the expedition as shown by the photostatic copy of the map attached to the petition and marked Exhibit B, and hereto attached and marked Exhibit B, a true description of such route?

INTERROGATORY NO. 25. State whether accounts and reports of said expedition were written in books.

INTERROGATORY NO. 26. If the answer to INTERROGATORY NO. 25 is in the affirmative, state (a) the names of such books, (b) the authors of such books, (c) the publishers of such

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books, and (d) the dates when such books were published.

INTERROGATORY NO. 27. If your answer to INTERROGATORY NO. 21 is in the affirmative, state whether there was any arrangement or agreement between or among Reevich Museum, Master Institute of United Arts, Inc., and Corona Mundi, International Art Center or other persons or other organizations and yourself concerning the fruits or tangible results of the expedition.

INTERROGATORY NO. 28. If your answer to INTERROGATORY NO. 27 is in the affirmative, state (a) who made such arrangements or agreements and (b) what were such arrangements or agreements.

INTERROGATORY NO. 29. Did you paint any pictures while you were on the expedition?

INTERROGATORY NO. 30. If your answer to INTERROGATORY NO. 29 is in the affirmative, state (a) the number of such pictures, (b) in general, the subject matter of such pictures and (c) what you did with such pictures.

INTERROGATORY NO. 31. Were there any other objects besides the paintings which you brought back from, and as a result of, said expedition?



INTERROGATORY NO. 32. If your answer to INTERROGATORY NO. 31 is in the affirmative, state (a) what said objects were and (b) what you did with them.

INTERROGATORY NO. 33. Did you on July 24th, 1929 sign an instrument dated that day, a photostatic copy of which is attached to the petition and marked Exhibit C, and hereto attached and marked Exhibit C?

INTERROGATORY NO. 34. If your answer to INTERROGATORY NO. 33 is in the affirmative, state (a) who the other persons were whose signatures appear on said paper Exhibit C, (b) whether the paintings therein referred to embrace the paintings painted by you while on the said expedition (if your answer to INTERROGATORY NO. 29 is in the affirmative), (c) if you know, what was done with said instrument, Exhibit C, after its execution.

INTERROGATORY NO. 35. If your answer to INTERROGATORY NO. 27 is in the affirmative, state whether there were any arrangements or agreements made with reference to the financing and the expenses of the said expedition.

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INTERROGATORY NO. 36. If your answer to INTERROGATORY NO. 35 is in the affirmative, state (a) what were the arrangements with reference to the financing and the expenses of the expedition and (b) who made such arrangements or agreements.

INTERROGATORY NO. 37. If your answer to INTERROGATORY NO. 35 is in the affirmative, state whether any estimates were made of the expenses of the expedition at or prior to the time any arrangements or agreements were made with reference to the financing and the expenses of the said expedition.

INTERROGATORY NO. 38. If your answer to INTERROGATORY NO. 37 is in the affirmative, state what was the amount of such estimation.

INTERROGATORY NO. 39. When did you first meet Louis L. Horch?

INTERROGATORY NO. 40. What was the nature of the relationship between Louis L. Horch and yourself?

INTERROGATORY NO. 41. For how long did the relationship described in your answer to INTERROGATORY NO. 40 continue to your knowledge?

INTERROGATORY NO. 42. Prior to leaving on the expedition in 1923, did you execute and deliver to Louis L. Horch a power of attorney?

INTERROGATORY NO. 43. If your answer to INTERROGATORY NO. 42

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is in the affirmative, (a) have you the original of said power of attorney or (b) a true copy of it; if so attach it to this deposition and have it marked as an exhibit; and if you do not have the original or a true copy of it (c) state what to the best of your recollection was contained in said power of attorney.

INTERROGATORY NO. 44. Did Louis L. Horch have any connection or relation to the expedition?

INTERROGATORY NO. 45. If your answer to INTERROGATORY NO. 44 is in the affirmative, state what was his connection or relation to the expedition.

INTERROGATORY NO. 46. Prior to your departure from the United States of America in 1923, was a bank account opened in your name in the Bankers Trust Company, New York, N. Y.?

INTERROGATORY NO. 47. If your answer to INTERROGATORY NO. 46 is in the affirmative, state what were the purposes of such account.

INTERROGATORY NO. 48. Did Louis L. Horch have the power to draw on such bank account by checks signed in your name?

INTERROGATORY NO. 49. Did Louis L. Horch's name or signature appear on the signature card for the bank account in the Bankers Trust Company?

INTERROGATORY NO. 50. What was the nature of the moneys deposited in said bank account in the Bankers Trust

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Company.

- INTERROGATORY NO. 51. Did you receive a paper, a photostatic copy of which is attached hereto and marked Exhibit D?
- INTERROGATORY NO. 52. If your answer to INTERROGATORY NO. 51 is in the affirmative, state (a) from whom you received such paper and (b) whether what purport to be the signatures of Louis L. Horch and Frances R. Grant are the signatures of said two persons.
- INTERROGATORY NO. 53. State in what manner the expenses of the said expedition were paid.
- INTERROGATORY NO. 54. State as near as is possible how much money was expended for the expenses of the said expedition.
- INTERROGATORY NO. 55. State as near as is possible the items of expenditure represented by the total of expenses given by you in your answer to INTERROGATORY NO. 54.
- INTERROGATORY NO. 56. How much money did the said expedition have either on hand or on deposit when the said expedition ~~was~~ terminated?
- INTERROGATORY NO. 57. Did you receive (a) any salary, (b) any wages or (c) anything of value for your own use from the time of the commencement of the expedition to its termination?

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INTERROGATORY NO. 58. Do you know whether any persons contributed money or funds or <sup>articles</sup> ~~things~~ of value for the purposes of paying for the expenses of said expedition?

INTERROGATORY NO. 59. If your answer to INTERROGATORY NO. 58 is in the affirmative, state, as far as you recall, (a) the names of such persons and (b) the amounts they contributed.

INTERROGATORY NO. 60. Do you now know that the sum of \$73,300 was deposited in the account in your name in the Bankers Trust Company in October, 1926?

INTERROGATORY NO. 61. If your answer to INTERROGATORY NO. 60 is in the affirmative, state (a) when you were first informed of such fact, (b) who gave you such information, (c) what, if anything, Louis L. Horch communicated to you was the nature and reason for such deposit, and (d) what you understood said deposit represented.

INTERROGATORY NO. 62. Did you sell any paintings or any other thing or things for said \$73,300 to (a) Louis L. Horch or (b) any other person?

INTERROGATORY NO. 63. Was said \$73,300 the price of any painting or any other thing sold by you?

INTERROGATORY NO. 64. Was the said deposit of \$73,300 withdrawn?

INTERROGATORY NO. 65. If your answer to INTERROGATORY NO. 64 is in the affirmative, state for what it was used and expended.

INTERROGATORY NO. 66. Was said \$73,300 or any portion thereof used by you for any of your personal uses or affairs?

INTERROGATORY NO. 67. Did you sell any paintings to Louis L. Horch in 1926?

INTERROGATORY NO. 68. If your answer to INTERROGATORY NO. 67 is in the affirmative, state (a) the number of such paintings and (b) the total price of such paintings.

INTERROGATORY NO. 69. Were any funds belonging to you personally on deposit in said account in your name in the Bankers Trust Company in 1926?

INTERROGATORY NO. 70. Did you use any of said funds on deposit in said bank account in 1926 for your personal uses or affairs?

INTERROGATORY NO. 71. Did you consider that any of said funds on deposit in said Bankers Trust Company in 1926 were yours?

INTERROGATORY NO. 72. What was done with the interest amounting to \$413.18 added to the funds on deposit in said bank account in 1926 by the Bankers Trust Company?

INTERROGATORY NO. 73. Did you use or expend the said sum of

\$413.13 or any portion thereof for your personal uses or ~~affairs~~?

INTERROGATORY NO. 74. Did you consider that said sum of \$413.13 or any portion thereof was your property?

INTERROGATORY NO. 75. Do you now know that cash or securities totalling of the value of \$74,271.78, were deposited or placed to the credit of said bank account in your name in the Bankers Trust Company in 1927?

INTERROGATORY NO. 76. If your answer to INTERROGATORY NO. 75 is in the affirmative, state (a) when you were first informed of such fact, (b) who gave you such information, (c) what, if anything, Louis L. Horch communicated to you was the nature and reason for such deposits and (d) what you understood such deposits to represent.

INTERROGATORY NO. 77. Did you sell any paintings or any other thing or things for said \$74,271.78 to (a) Louis L. Horch, (b) Nettie S. Horch, or (c) any other person?

INTERROGATORY NO. 78. Was said \$74,271.78 the price of any painting or any other thing sold by you?

INTERROGATORY NO. 79. Was the deposit of \$74,271.78 withdrawn?

INTERROGATORY NO. 80. If your answer to INTERROGATORY NO. 79 is in the affirmative, state for what it was used and expended.

INTERROGATORY NO. 81. Was said \$74,271.73 or any portion thereof used for your personal uses or affairs?

INTERROGATORY NO. 82. Did you sell any paintings to (a) Louis L. Horch, (b) Nettie S. Horch or (c) any other person, in 1927?

INTERROGATORY NO. 83. If your answer to INTERROGATORY NO. 82 is in the affirmative, state (a) the number of such paintings and (b) the total price of such paintings.

INTERROGATORY NO. 84. Were any funds belonging to you personally on deposit in said bank account in your name in the Bankers Trust Company in 1927?

INTERROGATORY NO. 85. Did you use any of said funds on deposit in said bank account in 1927 for your personal uses or affairs?

INTERROGATORY NO. 86. Did you consider that any of said funds on deposit in said Bankers Trust Company in 1927 were yours?

INTERROGATORY NO. 87. What was done with the interest amounting to \$1,399.23 added to said funds on deposit in said bank account in 1927 by the Bankers Trust Company?

INTERROGATORY NO. 88. Did you use or expend the said sum of \$1,399.23 or any portion thereof for your personal uses or affairs?



INTERROGATORY NO. 89. Did you consider that said sum of \$1,399.23 or any portion thereof was your property?

INTERROGATORY NO. 90. Do you now know whether or not moneys in said bank account in your name in the Bankers Trust Company were invested or reinvested?

INTERROGATORY NO. 91. If your answer to INTERROGATORY NO. 90 is in the affirmative, state whether you personally invested or reinvested such funds.

INTERROGATORY NO. 92. If your answer to INTERROGATORY NO. 91 is in the negative, state, if you know, who did invest or reinvest such funds.

INTERROGATORY NO. 93. Were you consulted by anyone concerning a purchase of Liberty Bonds on or about November 19th, 1926 for the sum of \$41,323.06?

INTERROGATORY NO. 94. Did you have anything to do with the purchase of said Liberty Bonds? <sup>The above mentioned.</sup> #

INTERROGATORY NO. 95. Did you sign any check for the purchase of said Liberty Bonds?

INTERROGATORY NO. 96. When for the first time did you know that said Liberty Bonds were purchased?

INTERROGATORY NO. 97. Did you at any time consider such Liberty Bonds to be your property?

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INTERROGATORY NO. 98. Do you know now that the interest on said Liberty Bonds amounting to \$637.50 was deposited to the credit of the account in your name in the Bankers Trust Company?

INTERROGATORY NO. 99. When did you first learn that the interest on said Liberty Bonds amounting to \$637.50 was deposited to the credit of the bank account in your name in the Bankers Trust Company?

INTERROGATORY NO. 100 Did you at any time ever consider such interest on said Liberty Bonds to be your property?

INTERROGATORY NO. 101 Was the deposit of \$637.50 representing interest on Liberty Bonds and which was deposited in the bank account in your name in the Bankers Trust Company withdrawn?

INTERROGATORY NO. 102 If your answer to INTERROGATORY NO. 101 is in the affirmative, state for what it was used or expended.

INTERROGATORY NO. 103 Was said \$637.50 or any portion thereof used <sup>by you</sup> for ~~your~~ personal ~~uses~~ or affairs?

INTERROGATORY NO. 104 Were you consulted by anyone concerning the sale of Liberty Bonds on or about September 10th, 1927 for the sum of

\$42,294.17?

INTERROGATORY NO. 105. Did you have anything to do with the sale of the said Liberty Bonds?

INTERROGATORY NO. 106. When for the first time did you know that said Liberty Bonds had been sold?

INTERROGATORY NO. 107. Did you consider the sum of \$971.11, the difference between the purchase price of Liberty Bonds amounting to \$41,323.06 and the sale price of the Liberty Bonds amounting to the sum of \$42,294.17, to be a profit to you?

INTERROGATORY NO. 108. Was the sum of \$42,294.17 representing the sales price of said Liberty Bonds withdrawn from the bank account in your name in the Bankers Trust Company?

INTERROGATORY NO. 109. If your answer to INTERROGATORY NO. 108 is in the affirmative, state (a) for what it was used and expended and (b) was the said sum of \$42,294.17 or any portion thereof used for <sup>by you personally</sup> ~~your personal~~ uses or affairs?

INTERROGATORY NO. 110. What do you contend was the gross amount of your income for 1926?

INTERROGATORY NO. 111. What do you contend was the gross amount of your income for 1927?

INTERROGATORY NO. 112. State as accurately as you can (a) how much money was spent by you in carrying

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on the expedition in 1926, (b) the items of such expenditures, (c) on whose behalf the said sum or sums were expended, and (d) how much thereof, if at all, was spent on your own personal account.

INTERROGATORY NO. 113. State as accurately as you can (a) how much money was spent by you in carrying on the expedition in 1927, (b) the items of such expenditures, (c) on whose behalf the said sum or sums were expended, and (d) how much thereof, if <sup>any</sup> ~~at all~~, was spent on your own personal account.

INTERROGATORY NO. 114. Was any part of the expedition under your control carried on in the United States of America in 1926 or 1927?

INTERROGATORY NO. 115. Did you make any arrangements with anyone, prior to 1926, for the preparation and filing of income tax reports and <sup>your</sup> returns ~~of you~~ and the payment of such taxes as might be determined to be payable by you?

INTERROGATORY NO. 116. If your answer to INTERROGATORY NO. 115 is in the affirmative, state (a) with whom you made such arrangements, (b) the date when such arrangements were made, (c) the subject matter of such arrangements, (d) whether any acts were

performed by such other person or persons pursuant to such arrangements prior to the date March 15th, 1927 when income tax returns for the calendar year 1926 should have been filed, and (c) whether any acts were performed by such other person or persons pursuant to such arrangements after the date March 15th, 1928 when income tax returns for the calendar year 1927 should have been filed.

INTERROGATORY NO. 117. State exactly where you were (a) in 1926, (b) in 1927 and (c) the first two and one-half months in 1928.

INTERROGATORY NO. 118. Were you in communication with Louis L. Horch (a) in 1926, (b) in 1927 and (c) the first two and one-half months in 1928.

INTERROGATORY NO. 119. Did you have any communications from anyone from January 1st, 1926 to March 15th, 1928 with reference to income taxes for 1926 and 1927?

INTERROGATORY NO. 120. If your answer to INTERROGATORY NO. 119 is in the affirmative, state (a) who sent such communications, (b) what was contained in such communications and (c) the dates of such communications.

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INTERROGATORY NO. 121. When did you learn for the first time anything with reference to income tax liability or failure to file returns for the years (a) 1926, (b) 1927 and (c) 1934?

INTERROGATORY NO. 122. State (a) from whom you learned <sup>received</sup> information with reference to income tax liability or failure to file returns for the years 1926, 1927 and 1934 and (b) state what was contained in the information so conveyed to you.

INTERROGATORY NO. 123. Did you fail to make any income tax return with intent to evade tax for the year 1926?

INTERROGATORY NO. 124. Did you fail to make any income tax return with intent to evade tax for the year 1927?

INTERROGATORY NO. 125. Did you fail to make any income tax return with intent to evade tax for the year 1934?

INTERROGATORY NO. 126. State the reason or reasons why you did not file or make any income tax return for the year 1926.

INTERROGATORY NO. 127. State the reason or reasons why you did not file or make any income tax return for the year 1927.

INTERROGATORY NO. 128. Were you in the United States of America

at any time in 1934?

INTERROGATORY NO. 129. If your answer to INTERROGATORY NO. 128 is in the affirmative, state the time you were in the United States of America in 1934.

INTERROGATORY NO. 130. If your answer to INTERROGATORY NO. 128 is in the affirmative, state when you departed from the United States of America.

INTERROGATORY NO. 131. State the reason or reasons for your departure.

INTERROGATORY NO. 132. Where did you go after your departure from the United States of America in 1934?

INTERROGATORY NO. 133. State on what mission you were engaged after your departure from the United States of America in 1934.

INTERROGATORY NO. 134. How long were you on the mission on which you so departed?

INTERROGATORY NO. 135. Prior to your departure from the United States of America in 1934 did you do anything with reference to your income tax for 1934?

INTERROGATORY NO. 136. If your answer to INTERROGATORY NO. 135 is in the affirmative, state (a) what you did and (b) on what date you did such at.

INTERROGATORY NO. 137. Did you receive any salary, wages or compensation from the Government of the United States of America or any of its departments or bureaus in 1934?

INTERROGATORY NO. 138. If your answer to INTERROGATORY NO. 137 is in the affirmative, state (a) the amount or amounts, (b) for what you received such sum or sums, (c) whether or not the work, labor or personal services in payment for which you received such sums were to be performed without the United States of America and (d) whether or not the work, labor or personal services which you did perform in payment for which you received such sums were actually performed without the United States of America.

INTERROGATORY NO. 139. Did you have any other income in 1934 besides that described by you in answer to INTERROGATORY NO. 137?

INTERROGATORY NO. 140. If your answer to INTERROGATORY NO. 139 is in the affirmative, state each and every item of income received by you in 1934 besides the sums described by you in answer to INTERROGATORY NO. 137.

INTERROGATORY NO. 141. Did you have any expenses in connection with obtaining the income referred to by



- you in answer to INTERROGATORY NO. 140?
- INTERROGATORY NO. 142. If your answer to INTERROGATORY NO. 141 is in the affirmative, state what such items of expenses were.
- INTERROGATORY NO. 143. In 1934, did you contribute any sum or sums of money to any corporations organized and operated exclusively for scientific or educational purposes, no part of the earnings of which ~~was~~<sup>were</sup> to inure to the benefit of any private shareholder and individual and no substantial part of whose activities was the carrying on of propaganda or otherwise attempting to influence legislation?
- INTERROGATORY NO. 144. If your answer to INTERROGATORY NO. 143 is in the affirmative, state (a) the amounts so contributed and (b) to whom such contributions were made.
- INTERROGATORY NO. 145. What was your net income for 1934 apart from the sums specified by you in your answer to INTERROGATORY NO. 137?
- INTERROGATORY NO. 146. Did you make any arrangements with anyone prior to 1934 for the making and filing of income tax reports and returns <sup>for</sup> of you and the payment of such taxes as might be determined to be payable by you for the year 1934?
- INTERROGATORY NO. 147. If your answer to INTERROGATORY NO. 146

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is in the affirmative, state (a) with whom you made such arrangements, (b) the date when such arrangements were made, (c) the subject matter of such arrangements and (d) whether or not such person <sup>or persons</sup> had previously prepared and filed income tax returns and reports for you.

INTERROGATORY NO. 148. State the reason or reasons why you did not file or make any income tax return for the year 1934.

INTERROGATORY NO. 149. Did you fail to file any income tax return with intent to evade tax for 1934?

INTERROGATORY NO. 150. Did you willfully or intentionally fail to file any income tax return for the years 1926, 1927 and 1934?

INTERROGATORY NO. 151. Did you intend to defraud the Government of the United States of America?

INTERROGATORY NO. 152. Are you ready, able and willing to pay the proper tax on your income for the year 1934 to the Government of the United States of America?

INTERROGATORY NO. 153. Did you in August, 1928 sign a letter addressed to Louis L. Horch stating in substance that you confirmed that the paintings and drawings from Finland as well as your paintings during the years

1924 to 1928 were sold to the said  
Louis L. Horch?

INTERROGATORY NO. 154. If your answer to INTERROGATORY NO. 153 is in the affirmative, state (a) who asked you to sign such letter, (b) what that person stated to you was the reason or reasons why you should sign such letter and (c) whether or not you signed such letter for the reason or reasons so given to you and stated by you in answer to subdivision (b) of this INTERROGATORY.

INTERROGATORY NO. 155. If your answer to INTERROGATORY NO. 153 is in the affirmative, state whether such letter expressed the true facts.

INTERROGATORY NO. 156. State what you actually did with your paintings painted by you from 1924 to 1928.

INTERROGATORY NO. 157. State whether you ever received any payment for such paintings painted by you from 1924 to 1928.

INTERROGATORY NO. 158. State whether the paintings painted by you from 1924 to 1928 were the subject of the declaration which is attached hereto and marked Exhibit C.

Attorneys for Petitioner  
75 Beaver St.  
New York, N. Y.

ANSWERS TO DIRECT INTERROGATORIES .

1. Nicholas K. Roerich
2. Naggar, Kulu, Punjab, Br. India
3. From December, 1928
4. Yes
5. a) Indefinitely; b) the illness of Mme Roerich, lack of funds to travel to the United States; and this is my home.
6. Russian, holder of a French passport ( in U.S.: non-resident /alien/)
7. Yes
8. In 1929 I applied for my first papers
9. Yes
10. a - Oct. 1920 to 8th May 1923  
 b - end Oct. 1924 to 10th Dec. 1924  
 c - 18th June 1929 to beginning April 1930  
 d - middle of March 1934 to 22nd April 1934
11. Yes
12. a) I headed the United States Department of Agriculture's Expedition to Central Asia in search for drought resisting plants.  
 b) April 8th 1934 to 31st January 1936  
 c) I was organizing and leading the Expedition in Central Asia (Attached EXHIBIT "M" - Letter from the Hon. H.A. Wallace)
13. 62 years
14. yes.
15. a) Helene Roerich; b) since 1901; c) yes d) yes  
 e) yes f) yes
16. Artist, scientist, writer.
17. a) yes; b) yes; c) yes
18. a) Honorary President, Chairman of the Board of Trustees, shareholder, since 1924.  
 b) Founder, President, Chairman of the Board of Trustees, shareholder since 1922.  
 c) Founder, President, Chairman of the Board of Trustees and shareholder since 1922.

19. The Roerich Museum and Master Institute are non-profit making making Institutions, whose income was to be devoted solely to educational purposes. c) Corona Mundi, International Art Center is an educational institution for holding exhibitions, lectures etc., dedicated to the furthering of the cause of art and culture.
- 20) a,b,c) 310 Riverside Drive, New York, U.S.A.
- 21) Yes, I was asked by all the three mentioned institutions to undertake and lead the Central Asian scientific and artistic expedition.
- 22) a) all three  
b) that I lead the expedition  
c) in 1922, while the Roerich Museum joined in later.  
d) yes, the expedition took place.
- 23) a) yes;            b) I was the Leader;        c) scientific & artistic  
d) the preparations for the expedition started in 1922 and we left New York on the 8th of May 1923; e) New York  
f)     in 1923 - Europe, India  
       in 1924 - India (short trip to New York on matters of the expedition /see answer 10-b/)  
       in 1925 - India, Western Tibet, Kashmir, Chinese Turkestan  
       in 1926 - Chinese Turkestan, Russia, Mongolia  
       in 1927 - Mongolia, Tibet  
       in 1928 - Tibet, India  
       in 1929 - India, a visit to New York (see answer 10-c) with  
g)     results of the expedition, then completed in India after visiting London in 1930 in connection with the results of the expedition.  
h) India.  
i) continuously (both trips to New York were on matters of this expedition.

23 (cont-ed). j) I was leading the expedition and gathered scientific and artistic data and material.

k) artistic collections and scientific works.

l) The members of the expedition, besides myself, were;

- Mme Helena Roerich
- Georges Roerich
- Colonel N.Kardashavsky
- Dr.K.Riabinin
- Mr.P.Portniagin
- Mr.Golubin
- Miss Ludmila Bogdanov
- Miss Raya Bogdanov
- Tsai-chung-ko, interpreter
- The Lamas: Bukhaev, Malonov, Lobzang and Kedub
- and the staff consisting of servants, caravaners, motor drivers, coolies, etc.etc.

Besides the above, the following persons were temporary with the expedition

- Mr.M.M.Lichtmann
- Mrs Sina G.Lichtmann
- Miss F.R.Grant
- Mr.S.Roerich
- Mr.Boris Roerich
- Mr.V.Shibayev
- Lama L.Mingyur
- Lama Shak-ju

24) Yes, it is the main route. There were many side trips besides, all branching off from this main route. This map also does not show the expeditions route from America to India, nor routes inside India. (A more complete route of the expedition is on the fly-leaf of my book "Altai-Himalaya").

25) yes.

26)

a	b	c	d
"Himalaya", monograph	Nicholas Roerich	Brentano	1925
"Tibetan Paintings"	Georges Roerich	Geuthner	1925
"A Travers le Tibet"	Nicolas Roerich	Vrai & Beau	1928
"Altai Himalaya"	Nicholas Roerich	Fr.Stokes	1929
"Altai-Himalaya"	Nicholas Roerich	Jarrolds	1929
"Les Seizes Arhats"	Georges Roerich	Rev.Arts As.	1929
"Heart of Asia"	Nicholas Roerich	R.M.Press	1928
"El Corazon de Asia"	Nicolas Roerich	R.M.Press	1930
"Modern Tibetan Phonetics"	G.Roerich	J.As.Soc.Bengal	1928(34)
"Shambhala"	Nicholas Roerich	Fr.Stokes	1930
"Animal Style"	Georges Roerich	Semin.Kondakovian.	1930
"Catalogue of Tibetan Collection", G.Roerich		R.M.Press	1930
"Trails to Inmost Asia" Georges Roerich		Yale Univ.Pr.	1931
"Sur les Pistes d'Asie Centrale", G.Roerich		Geuthner	1933

Several of the above also appeared in Russian, French, etc.  
Also essays and articles in many magazines of the U.S., India, etc.

27) Yes

28) a) The Directors of all the three institutions

b) The arrangement was made that in return for the sponsoring of the expedition they (the three mentioned institutions) receive the fruit of the expedition including the paintings painted while on expedition, which were to become the permanent exhibition of Roerich Museum. These organizations and persons associated with the organizations agreed to finance the expedition. No other money was received, except sums spent for the cost of said six years expedition, that is to say all the sums received are expedition sums and neither I, nor Madame Roerich, nor my sons Georges and Svetoslav received any salaries. We waived the question of salary, as otherwise the funds would not be sufficient to cover the expedition's cost.

29) Yes

30) a) About four hundred fifty paintings

b) sceneries, historic monuments, lore, rituals of Asia.

c) sent them to New York

31) Yes

32) a) scientific and artistic collections.

b) I also sent them to New York.

33) Yes

34) a) Trustees and shareholders of the Roerich Museum <sup>or</sup> and Master Institute. b) yes; c) it was transmitted to the President of the U.S.

35) Yes

36) As stated in my answer 28)-b. As it was difficult to determine the exact cost of expenses of said expedition it was mutually agreed for the sake of convenience that the expedition expenses would not exceed the special valuation of paintings. Besides, since the

scientific results (when there is no salary), are not measurable financially, the above was found to be the most practical arrangement.

b) The Directors of these Institutions with myself.

37) Yes

38) The expedition expenses were estimated at from 250,000\$ to \$300,000.- for the entire duration of the expedition.

39) In New York, about the 7th of April 1922, they came to visit us at our New York home.

40) He came with Mrs N.Horch and they were most enthusiastic about my art and cultural work and said that they were anxious to participate in some such artistic cultural work as ours. Having acquainted himself with the Master School of United Arts, which Madame Roerich and I with Mr and Mrs M.M.Lichtmann and Miss F.R.Grant had founded and seeing the list of faculties and the excellent educational results that the School had achieved within one season and the following which the said School had, they were most anxious to join the work and I suggested him as treasurer of this Institution. Since by occupation he was a foreign exchange broker, I thought that while being treasurer of the Master School of United Arts he would in the meantime acquaint himself with the cultural and educational side and in view of their professed devotion to the aims of our Institution and to Mme Roerich and me personally (to which their innumerable letters testify), I entrusted him with my full power of attorney, giving him my confidence in all my dealings in the U.S. (this included his taking charge of my bank accounts, royalties, memberships, taxes, etc. on leaving for the expedition). Prompted by his professed interest in our work and repeated assurances of devotion on Mr and Mrs L.L.Horch's part, I suggested his election as



President of the Institution in New York, remaining myself Chairman of the Board of Trustees, Honorary President and Shareholder of these Institutions. I left New York with the assurance that he would represent me as my agent, thus extending to him my full trust.

- 41) To my knowledge this relationship continued till Sept.1935, but I now see that he committed a breach of trust already earlier.
- 42) Yes
- 43) I do not have the power of attorney, nor its copy but I can definitely state that it was a general power of attorney, giving to Mr.L.L.Horch full power to do all acts on my behalf.
- 44) Yes, being an officer of said institutions, he had the same connection with the expedition as the other Trustees.
- 45) As stated, he was officer of the institutions which sponsored the expedition.
- 46) Yes
- 47) The account was to hold the funds to be used for the purposes of the expedition,
- 48) Yes
- 49) I believe so.
- 50) These monies represented contributions for the purposes of the expedition.
- 51) Yes
- 52) a) from Mr.L.L.Horch  
b) yes.
- 53) The expedition expenses were paid out of the Bankers Trust Co account either by drawing on the account and sending funds by cable (which in my absence was done by Mr.L.L.Horch) or by drawing checks on the account to pay expenses in America (this also in my absence was done by Mr.L.L.Horch).

- 54) About U.S.\$250,000.- for six years
- 55) On travelling by sea, rail and caravans, on equipment, food and purchase of artistic and scientific collections, presents to officials, staff wages (except salaries for myself, Mme de Roerich and my sons - see answer to #28-b), etc. etc. all current expedition expenses.
- 56) The expedition had no monies left after the winding up of the journeys and the organisation of the Urusvati Himalayan Research Institute at Naggar, which was one of the results of the said expedition (see Exhibit : "D").
- 57) a) - no;            b) - no;            c) no
- 58) Yes
- 59) Although this was in my absence and I therefore cannot be aware of all the figures, I know that the contributors included:
  - Mr.and Mrs M.M.Lichtmann
  - Miss F.R.Grant
  - Mr.L.L.Horch
  - Mr.Newberger
  - and others

Since the expedition was financed by the Roerich Museum, the Master Institute and Corona Mundi International Art Center, all these contributions must have been made through the Institutions for the expedition. I cannot be aware of all the details and the amounts, as the contributions were handled by the Institutions and I myself was absent on the expedition during these years.
- 60) Yes
- 61) a) in Mongolia , spring 1927.
  - b) through Mr and Mrs M.Lichtmann upon their arrival in Mongolia
  - c) it was understood that these were funds for the expedition.
  - d) expedition funds.
- 62) a - no;            b) - no.
- 63) No
- 64) Yes

- 65) Entirely and solely for the expedition.
- 66) No
- 67) No
- 68) -
- 69) No, but in my absence Mr.L.L.Horch received and deposited on this account \$2000 received for a painting from the Hon.Mr.C.R.Crane and \$900 received for a painting from Mrs Getz. These sums were also spent in connection with the expedition.
- 70) No
- 71) No
- 72) It was spent for the purposes of the expedition in the same manner as the principal was spent.
- 73) No
- 74) No
- 75) Yes
- 76)
  - a) In Darjeeling, in the latter half of 1929.
  - b) through the Institutions Trustees, Mrs S.G.Lichtmann and Miss F.R.Grant, who came from New York to Darjeeling in the latter half of 1928.
  - c) it was understood that these were funds for the expedition.
  - d) expedition funds. It could not have been anything else, since it was on the expedition account and there were no other expeditions funds.
- 77) a) no;            b) no;            d) no
- 78) No
- 79) Yes
- 80) It was spent also for the purposes of the expedition. At this period of the expedition the caravan had perished and debts had been incurred to the Tibetan Government etc.(since for over a year we had been completely cut off from our Institutions and funds) and such debts were refunded upon the receipt of these expedition funds in Darjeeling
- 81) No.

- 82) No
- 83) -
- 84) NO
- 85) No
- 86) No
- 87) Was spent for the purposes of the expedition in the same way as the principal was spent.
- 88) No
- 89) No
- 90) Yes, I now know it.
- 91) No
- 92) Mr L.L.Horch
- 93) No
- 94) No
- 95) No
- 96) When the accounting was sent to me by Mr.L.L.Horch in the latter part of 1928.
- 97) No
- 98) Yes, I know now.
- 99) When the accounting was sent to me in the latter part of 1928 by Mr.L.L.Horch
- 100) No
- 101) Yes
- 102) Spent for purposes of the expedition
- 103) No
- 104) No
- 105) No
- 106) When the account was sent to me in the latter part of 1928 by Mr.L.L.Horch.

- 107) No
- 108) Yes
- 109) a) spent for purposes of the expedition  
b) and not for any personal use or affairs
- 110) \$2900 (but also spent in connection with the expedition)
- 111) \$100 (but also spent in connection with the expedition)
- 112) a & b) the accounts were sent to the institutions, to New York  
c) on behalf of the expedition  
d) none. All was in connection with the expedition
- 113) a & b) the accounts were sent to the institutions in New York  
c) on behalf of the expedition  
d) none, All was in connection with the expedition.
- 114) No
- 115) Yes, if such returns were necessary
- 116) a) with Mr.L.L.Horch  
b) prior to my departure in 1923, when he was entrusted by me to act as my agent-fiduciary in my absence in the U.S.A. and was given my full power of attorney.  
c) that he act as my agent-representative-fiduciary  
d) in 1922 and 1923 Mr.L.L.Horch attended to my tax matters.  
e) Yes, 1929-1932
- 117) a) In 1926 I was on the expedition in the Altai region  
b) in 1927 in Mongolia and Tibet, where we were held captive and the entire caravan of the expedition, consisting of ninety animals perished, five members of the expedition died and all efforts to communicate about this distress with the outer world were absolutely futile.