





COPY

HALL, CUNNINGHAM, JACKSON & HAYWOOD  
22 EAST 40TH STREET—NEW YORK

February 18, 1939.

Mrs. Sina Lichtmann,  
c/o Roerich Academy of Arts,  
250 West 57th Street,  
New York City, N.Y.

Dear Mrs. Lichtmann:-

This is in response to your and your friends' suggestion made at a meeting held at this office on Thursday, February 2, 1939 at 3 P.M. (at which were present yourself, Mrs. Sutro, Mrs. Campbell, Miss Grant, Major Stokes and Mr. Fosdick, as friends of Professor Roerich, and Mr. Jackson and Mr. Davidian of this firm) that we submit a memorandum of our charges in regard to Professor Roerich's libel suit against The Sun and the United Press, now pending before the Supreme Court, New York County; the proposed libel suit against the monthly magazine Esquire and Burton Rascoe, and also as to the appeal from the decision of the U. S. Board of Tax Appeals in connection with Professor Roerich's U. S. income tax returns for the years 1926, 1927 and 1934.

I. As to the tax case: We set forth our charges in our letter to you of January 25, 1939, a copy whereof is hereto attached, which speaks for itself. Pursuant to our understanding we have already filed on behalf of Professor Roerich a petition for review by the Court of Appeals of the District of Columbia of the decision of the Board of Tax Appeals.



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II. As to the libel suit against The Sun and United Press.

Our charges are as follows:

1. \$1,000. on account counsel fees (as retainer and for preparation of the case for trial), payable as follows:

\$500. - 6 months after our substitution as attorneys of record;

\$500. - 6 months thereafter.

The said amount does not include our disbursements for filing fees, stenography, telephones and cash outlays, which are additional and the amount whereof cannot now be estimated. We shall submit our bill to you therefor from time to time.

2. If motion is made by the defendant or defendants to dismiss this suit for failure to prosecute, additional:

\$250. to argue the motion before the Supreme Court;

\$250. to argue same before the Appellate Division; and

\$250. to argue same before the Court of Appeals.

In each case disbursements for printing the record and briefs, if necessary, etc. are additional.

3. Additional charges in connection with motions to take depositions of the plaintiff, defendants or others here or abroad, to be determined when and if such motions are made, an estimate now being impossible.
4. \$1500. payable at the time of the trial, which may be from 18 months to 2 years, more or less, after the case is noticed for trial.
5. \$1,000. for arguing appeal from the trial before the Appellate Division;



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\$1,000. for arguing case before the Court of Appeals.

Disbursements in either case for printing record, briefs, etc. being extra.

The above will be our charges irrespective of the outcome of the case. In the event, however, recovery should be had in excess of said charges by settlement or otherwise, our charge for counsel fees will be one-third of the amount recovered, less the amounts paid as provided above. We also assume Professor Roerich will be present at the trial.

III. As to proposed libel suit against Esquire and Burton

Rascoe: We are willing to undertake this case on a contingency fee basis of fifty per cent (50%) of all amounts recovered, by settlement or otherwise, plus our disbursements.

The appeal in the tax case may be helpful in discussing settlement of the Government's claim and especially in our endeavor to remove the fraud charges by the Government, as far as the 1934 income tax return is concerned, which also may have a bearing on the libel suits. Moreover, a settlement or reversal may make it easier for Professor Roerich to gain admission to this country. Furthermore, in the event of recovery in the libel suits, only creditors of Professor Roerich would have to be contended with and unless the Professor is somehow relieved of these obligations by bankruptcy proceedings or otherwise, it is problematical whether he could retain any benefits derived from said suits. Otherwise, the Professor would have to be content only with a moral vindication. In pressing the above suits, whatever their outcome, you and the



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other friends of the Professor would have the satisfaction of having done your best to clear his name.

We are in receipt of your letter of February 8, 1939 enclosing the original of the radiogram received by you from Professor Roerich, dated February 8, 1939, authorizing you to retain new lawyers in the libel suit against The Sun, et al, and to institute a new suit.

We are enclosing three copies of this letter for the use of the good friends of the Professor. If our terms, as set forth above, are satisfactory to you, will you please sign a copy of this letter at the foot thereof and return same to us for our files. Also will you please have the enclosed stipulations for substitution of attorneys in the pending libel suit against The Sun and the United Press signed by the present attorneys of record, adding to it your signature as attorney in fact, and return same to us.

Very truly yours,

Hall, Cunningham, Jackson & Haywood.

As attorney-in-fact for Prof. Nicholas Roerich,  
I hereby request and authorize you to act  
as attorneys in the aforesaid libel suits  
pursuant to the terms hereinabove out-  
lined by you.

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22 EAST 40TH STREET—NEW YORK

February 18, 1939.

Mrs. Sina Lichtmann,  
c/o Roerich Academy of Arts,  
250 West 57th Street,  
New York City, N.Y.

Dear Mrs. Lichtmann:-

As you were advised on several occasions, Professor Roerich may not be allowed by his creditors to retain any amounts which may be recovered in connection with his pending and proposed libel suits unless he is relieved of his debts by a proceeding in bankruptcy or otherwise. Furthermore, unless his tax case is reversed or settled, bankruptcy will not discharge him of his obligation to the United States Government.

Under our bankruptcy laws a non-resident alien will not be adjudicated a bankrupt unless he has property within the United States.

If Professor Roerich has property here and should decide to go into bankruptcy, he must file with the Federal Court here a petition and schedules of his property showing the amount and kind of property, the location thereof (including property outside of the United States) and its money value, in detail; and a list of his creditors including all persons asserting contingent, unliquidated, or disputed claims, showing their residence, the amount



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due to or claimed by each of them, the consideration therefor, the securities held by them, if any, and other relevant information.

The petitioner must also execute and deliver to his trustee in bankruptcy transfers of all his property in foreign countries.

After the petition is entertained, there are certain further intermediate steps, such as examination of the petitioner (probably by interrogatories in the case of Professor Roerich) and if there are no objections to his discharge, he may be discharged and relieved of his debts, except as to (1) taxes due the United States, any State or municipality; (2) alimony and undischARGEABLE torts; (3) unscheduled debts; (4) claims arising out of a fiduciary duty; (5) certain wages, etc.

Our charge for preparing and filing the petition and schedules in bankruptcy, if no unforeseen difficulties arise, will be \$100., plus filing fees and disbursements of approximately \$50.

Of course, it will be for Professor Roerich to decide whether he wants to go into bankruptcy in the hope of realizing



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something from the libel suits which may or may not materialize.  
In the meantime, as you were told, we shall await your instructions.

Very truly yours,

Hall, Cunningham, Jackson & Haywood.

HHD/fg



Hall, Cunningham, Jackson & Haywood  
22 East 40th Street  
New York

June 20, 1939

Mrs. Sina Lichtmann  
Roerich Academy of Arts  
250 West 57th Street  
New York, N. Y.

Dear Mrs. Lichtmann:-

We regret to inform you that an order was made by Judge Dineen in the libel suit by Professor Roerich against The Sun and United Press dismissing the complaint for failure to prosecute. We are willing to make a motion to reargue the motion and, in the event of an adverse decision, to take an appeal to the Appellate Division without additional counsel fees except for the cost of printing the record, which should not amount to more than \$20.

If you are willing to have us make the said motion, will you please so advise us at once.

Very truly yours,

Hall, Cunningham, Jackson & Haywood

HHD/fg



60  
June 24th, 1939

Mr. H. H. Davidian,  
Hall, Cunningham, Jackson & Haywood,  
22 East 40th Street,  
New York City.

Dear Mr. Davidian:

In answer to your letter of June 20th, and to confirm the telephone conversation with you about it, I am writing to express my understanding of the situation at present.

I understand that your first step in the Sun case, which resulted in Judge Dineen's order to dismiss, already makes us liable in the sum of \$250.-- under the agreement outlined in your letter of January 9th; but that you are willing to make a motion to reargue this motion free of charge.

Furthermore, that if there is a second adverse decision you will make argument before the Appellate Division without additional counsel fees, which of course alters that part of our agreement of January 9th. We understand that this procedure will entail printing expenses and incidentals which may amount to approximately \$20.-- or \$30.-- or more, which we will prepare to pay.

If this is the correct understanding, please let me know, and I will immediately send the authorization which you request.

Very truly yours,

Sina Lichtmann  
Director



June 28, 1939

Mrs. Sina Lichtmann, Director  
Roerich Academy of Arts  
250 West 57th Street  
New York City

Dear Mrs. Lichtmann:

I am in receipt of your letter of June 24, 1939 in reply to our letter of June 20th offering to make a motion to reargue the motion to dismiss the complaint in the libel suit by Professor Roerich against the Sun and United Press and, in the event of an adverse decision, to take an appeal to the Appellate Division without additional counsel fees for said motion except for our disbursements, such as printing expenses, and incidentals.

Your understanding is correct and, for the sake of clarity, allow me to repeat that we will not charge you any counsel fees for arguing said motions except for disbursements as stated above. As you will remember, under our agreement with you of February 18, 1939, our charge for taking an appeal to the Appellate Division from an order dismissing the complaint would be \$250. We are waiving our right to such fee and also for making a motion to reargue the motion.

Please advise me at your convenience what your wishes are in this matter.

Very truly yours,

(signed) Haig H. Davidian

HHD/fg



*It is requested that you advise us of any change in your address.*

June 28, 1939

Mrs. Sina Lichtmann, Director  
Roerich Academy of Arts  
250 West 57th Street  
New York City

Dear Mrs. Lichtmann:

I am in receipt of your letter of June 24, 1939 in reply to our letter of June 20th offering to make a motion to reargue the motion to dismiss the complaint in the libel suit by Professor Roerich against the Sun and United Press and, in the event of an adverse decision, to take an appeal to the Appellate Division without additional counsel fees for said motion except for our disbursements, such as printing expenses, and incidentals.

Your understanding is correct and, for the sake of clarity, allow me to repeat that we will not charge you any counsel fees for arguing said motions except for disbursements as stated above. As you will remember, under our agreement with you of February 18, 1939, our charge for taking an appeal to the Appellate Division from an order dismissing the complaint would be \$250. We are waiving our right to such fee and also for making a motion to reargue the motion.

Please advise me at your convenience what your wishes are in this matter.

Very truly yours,

(signed) Haig H. Davidian

HHD/fg



July 1, 1939

Dudley Fosdick, Esq.  
c/o Roerich Academy of Arts  
250 West 57th Street  
New York City

Dear Mr. Fosdick:

As soon as you receive this letter, will you please arrange for a conference with Mr. Marett of this firm in connection with the motion to re-argue the motion in Roerich v. Sun and United Press.

Very truly yours,

(signed) Haig H. Davidian

HHD: p



HALL, CUNNINGHAM, JACKSON & HAYWOOD

22 East 40th Street

New York

July 13, 1939

Mrs. Sina Lichtman,  
Roerich Academy of Arts,  
250 West 57th Street,  
New York City.

Re: Roerich v. Esquire, etc.

Dear Mrs. Lichtman:

Under the laws of this State, non-resident plaintiffs bringing suit in our courts must post a bond of at least \$250.00 to meet Court and other costs in the event of an adverse decision.

Each of the two defendants in the Esquire case made such a motion asking for the filing of two bonds aggregating \$500.00. The Court, however, directed the filing of only one bond of \$250.00.

A surety company is willing to post a bond for \$250.00 at an annual premium of \$10.00. The plaintiff, or his agent, (in this case, yourself) must apply for and become a party to the bond. Please advise whether you are willing to sign the bond. Unless the bond is filed, the case cannot be noticed for trial.

Yours very truly,

Hall, Cunningham, Jackson & Haywood

HHD:c



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7/17/39

Enclosing here letter from Rad and am sending copies of correspondence and affidavits from the lawyers under separate cover. Of course, this activity was not anticipated at all, in fact we were assured on two different occasions, that there would be no necessity for Rad's presence during these months. I came in touch with Rad immediately and, following advice, agreed to conference with Marett first myself, and then tried to reach Fr and K. I couldn't reach Fr at first, but spoke to K and asked her to try to reach Fr. K promised to come herself, but advised not calling Fr again until we two had visited Marett.

Due to difficulties of long distance telephone conversation, it was not easy for her to understand exactly what it was about. However, upon later consideration I decided to telephone Fr again the next morning, which was the day of the conference. Fr was quite busy and could not come at the appointed hour, but asked me to let her know the results.

Upon my arrival, a few minutes before the appointed hour-- 2 PM-- I found K already there, and was glad to see that she had brought a folder containing correspondence relative to the Sun case, and had evidently introduced herself already to Mr. Marett, who is a stranger to me. After a short conversation of Mr. Marett, we found that he wanted someone to sign a new affidavit in support of the present motion, and I said that although I was prepared to handle the matters for Rad, that in this case I felt it would be better that the affidavit be forwarded by mail, signed by Rad and returned, since I did not feel qualified to act in this capacity. I assured him that we had understood from Mr. Davidian and Mr. Jackson that there would be no necessity for Rad's presence at this time, but that Rad would have been more than willing to sign such an affidavit. I then suggested that he try to reach Fr., explaining to him and to K at once that I had tried to reach her in time for this conference. K agreed with me, and explained to Mr. Marett that Fr. had officially the same status as Rad, and that she would be the one to sign the affidavit. She gave him Fr's telephone number and he telephoned immediately, and persuaded Fr to come to the conference.

While we waited for Fr, K went to Mr. Davidian's office and I continued to talk to Mr. Marett, and when Fr arrived we were joined by K and Mr. Davidian. Fr then discussed at some length the background of the case, somewhat as outlined in her affidavit, copy of which you will receive. Near the end of this talk Mr. Davidian left, and shortly afterwards K also begged to be excused, as it was understood that the affidavit would be drawn up later by Mr. Marett, and signed the next day by Fr. I left town shortly afterwards for a couple of days and upon my return telephoned to Marett. He read to me over the telephone the affidavit, which had just been completed in its final form, and which was to be signed by Frances within a few hours.

There were two points which did not sound very good to me, namely, the allusion to the procuring of "help for him and his family" and the term "hard won reputation". I mentioned this to Mr. Marett, and he agreed with me particularly about the mentioning of help to the family, saying that he ~~did not~~ would not have stressed this angle too much, for fear of interpreta-



tion by the court that the plaintiff is "broke" and may not be able legitimately to prosecute the case. He had spoken to me somewhat along these lines the day of the conference, pointing out that the opposition was ready to stress this side of the picture in support of their motion to dismiss. In discussing Fr's affidavit, therefore, over the telephone he told me that the affidavit he had drawn up, following the conference, had been considerably altered and revised by Fr. He pointed out, however, that there was a lengthy quotation from Who's Who, and that the reason of delay, from the financial aspect, was presented in much better flavor toward the end of the affidavit, and he seemed fairly well pleased on the whole.

Of course, I communicated the substance of the affidavit immediately to Rad, and received confirmation of my objection to the two mentioned points, ~~which~~ with a request to ask Fr. to change them if possible. This communication took a couple of days and by the time I telephoned, it was already too late to change. I spoke to Fr. however, and told her of Rad's objection. She was quite strong in defense of the affidavit as it stood, and of course, I did not press the point, and did not call Mr. Maretz again about it. At this time it was already signed and presented, and the date for argument was recorded, namely the 19th of July.

In this last conversation with Fr. I asked for news about the auction, explaining that I has been out of town and had not seen K since the conference. Fr said she also was completely in the dark and would appreciate my informing her of any developments. We agreed that it was rather strange that both Rad and Fr were unable to follow these developments in the matter in which they were the two principally interested persons.

I had written a letter to K, upon my return to New York the last time and I am still hoping to have an answer soon.

During the several trips to the lawyers' office, and telephone calls, there was no mention of the new development regarding the Squire case. The letter mentioning the bond, copy of which is enclosed with affidavit, came to me as a complete surprise. I telephoned Fr and she advised me to let the lawyers sign the bond, since the arrangement with them is on a contingency basis, and furthermore since Rad is out of town. I informed Rad about it, and have not yet made any answer to the lawyers, as I have received a wire from Rad stating that considerations regarding the bond were on the way in a letter.



My reaction to the visit with Jackson yesterday can be summed up in one word, mystification. I learned something myself but I do not believe that I accomplished anything, and I remain mystified in general.

Mr. Jackson has been the one all along who felt most favorably towards the Squire Case and he had also written two affidavits in the Sun Case in which he mentioned difficulties with our former lawyers. Furthermore, on our last visit before Rad left Mr. Jackson seemed very friendly and hopeful, told us of his encounter with the messenger from the other side who came to tell him about healing powers and disregarding of doctors' advices, etc. Therefore, before I arrived I had decided to help this general sympathy along as much as possible, and to tell him of the plaintiff's warm response to his, Mr. Jackson's, strength in this mentioned encounter; to express appreciation of his affidavit in the Sun Case, --and to evidence and inspire as much cheerfulness and confidence as was possible. However, I decided to first come directly to the point of the bond, settle it as quickly as possible, and then accomplish the above more informally. Of course, the letter about the bond had a very strange tone, in fact just the opposite to the attitude of Mr. Jackson up to this point.

Therefore, I began by saying that I understood the letter had been written by Mr. Davidian, and that it had come as a surprise, and that I could not quite understand why Rad was asked to sign anything when it was known that she was without finances. Mr. Jackson said that Mr. Davidian had written the letter and that he, Jackson, did not know the exact form and contents and that the only thing that he was interested in was that someone should sign the bond. I hesitated to directly mention the judgment, as I was not



sure whether this fact was known or not and I merely said that I thought Mr. Jackson had known for some time the financial conditions especially of Rad, and of our friends also by this time.

I said that I had hoped that, since the case was on contingency basis, that he might be able to sign it since we did not like to ask friends for more at this time. He did not seem quite as sympathetic as usual, asking "Well, haven't you got anybody that can guarantee this small sum?" I simply repeated that Rad had assured me that she herself would rather sign it than ask any more at this time from the friends who were being pressed financially and had helped us so much so far. I then suggested that possibly he had wanted particularly Rad's name on the bond, as representative of the plaintiff for technical reasons, which is really what Mr. Davidian wrote in his letter but Mr. Jackson said this was not the case--that he sincerely felt that someone else ought to stand good for this besides the lawyer.

He added that there was very little chance that the \$250 would have to be paid as it was only in the event that the case was lost, which he said was very remote danger, adding that he believed the only actual cost would be the \$10 yearly premium. He was so far from his former sympathetic feeling (in my judgment) at this point, that I began to fear that his faith in our cause was crumbling.

He seemed almost disgusted as he finally, at this point, in a rather condescending way, said, "I'll tell you what I'll do. I'll take care of it and you can just give me your word that you will try and find somebody who will guarantee me against any loss." I then assured him that Rad was most anxious to stand back of the case, 100%, and that personally I would much rather agree that she should sign it than to try to promise Mr. Jackson that I could find



anyone else to guarantee it. He immediately called Mr. Davidian on the telephone and asked him if he had the form ready for signing. This was not ready, however, and Mr. Jackson then told me that it would be mailed to Rad at my address.

Although I have been trying to analyze here the unspoken part of our interview, of course it is quite difficult, and I was still pursuing at that time my original plan to maintain our very good relations. As a matter of fact, the more discouraging analysis formed itself in my mind after the meeting, and at the conclusion of the point about the bond, I was still considering that Mr. Jackson was, in reality, very sympathetic to our cause, so I began asking him in general the status of the Squire Case. This was our most harmonious note, and he was glad to tell me that he was quite satisfied with the way things were proceeding. He said they were asking for many delays and that he was sure that he had his opponents in a very difficult position. He stated that their first answer was that the article did not name the plaintiff and in fact did not refer to him at all but to someone else. This was already explained to Rad and me some time ago by Mr. Jackson and he is very much pleased about it. He pointed out that their repeated requests for more delay for amended answers at this stage of the proceedings means that they realize their mistake and that it is too late now for them to follow the line that the Sun is following. I asked Mr. Jackson if this first position of the Squire people was recorded in any paper that we might see it and he said that it had been oral--brought out in an argument in court, but I suppose court records exist.

I used this opportunity to ask him to send us copies of all papers so far on both sides such had been sent us by Mr. Marett on the other case and he immediately gave his secretary instruc-



tions to send us all copies. He seemed to be apologizing to me ahead of time for the action of his assistant in the case, Mr. Alcott, who is the attorney of record acting together with Jackson. He said that Alcott had been too lenient with the opponents and had granted all requests for delays, etc. He then said that he, Jackson, had on the contrary been quite firm with them just recently and that he had insisted on proceeding actively with his examinations before the trial against their wishes. He said that he intended to proceed quickly to get depositions from Rascoe and the Squire people--for which he might have to go to Chicago. I told him that I had from the first thought it very strange that they made the first stand that they did, namely, denying reference to the plaintiff, since it seemed logical to assume that they knew about the Sun Case. Mr. Jackson said that there was nothing to show that they were aware of the Sun Case at all but that if they had subsequently been enlightened they would only realize that they are in a very difficult position.

I expressed my appreciation of his original affidavit in the Sun Case, saying that I believe he has touched a most important point, namely, the difficulty with previous lawyer and asking him if he had done this purposely in a brief manner so as to pave the way for enlarging upon it later. I also said that this was one of the main reasons for our difficulties up to now in prosecuting the Sun Case but that we had to depend on a discreet and experienced lawyer to bring it out and that the other and the most important reasons, namely, the influence and interference of W. had been also impossible for us to bring before the court. Mr. Jackson said it would have been better if the plaintiff could have been here, and began to show signs of thinking along the same lines as our familiar "publisher"



and I used this opportunity to say that I was sure that if Mr. Jackson had been able to read over this long period the many communications dealing with the essence of this matter which had been given to the publisher he would understand why we feel that the publisher lost the case for us.

I used this opportunity to impress upon Mr. Jackson that the plaintiff had written numerous memorandum at the beginning and had given wonderful material and suggestions, which if followed would have brought success and that all such writings and correspondence prove overwhelmingly that the plaintiff was far from disinterested and that, on the contrary, he had been extremely interested and active from the beginning but that there were difficulties.

I believe that I was more brief in speaking with Mr. Jackson than I am now but I do not remember the exact words. However, when I mentioned the point about W. Mr. Jackson reminded me that he disagreed as to the importance of this point. He said, "I differ <sup>with</sup> ~~from~~ all of you on this point. I do not believe that anyone would be molested as you anticipate for a small sum such as is still outstanding--this kind of prosecution is not done usually for reasons of small sums of money but it is in the line of apprehending a criminal who is known to be such but has evaded capture." I did not continue this line of conversation, merely saying that, each is entitled to his opinion and that time will prove the truth.

There were two other important points and I am not sure about just where they occur in the matter of time during the conversation. One was about the visit of the lawyer from Greenbaum, Wolff, and Ernst. I told Mr. Jackson that I had told the plaintiff the story of this visit as related to Rad and me earlier by Jackson, and that the plaintiff had been very warm in his response to the part played by Mr. Jackson. I said that appreciation had been expressed and



that it was said that Jackson had acted exactly right. I (~~said that it had been~~) pointed out in connection with this that the friends here remember very well that there were no paintings in the childrens' room and that furthermore it was ridiculous to think that someone would advise against consulting the doctor when he himself was following physicians' advices and especially recently had found need for it. I continued that for a law firm in New York City to go about spreading such tales was pure nonsense. Mr. Jackson heartily agreed and I believe he is sincere in this.

The other point was not so good. At some point during the conversation at which everything was especially amiable, Mr. Jackson revealed, as a very informal topic, that he had felt a little embarrassed in his recent, as he put it, "hard tactics" with the opponents in the Squire Case, because, following on the heels of this stand taken by him, he had just learned that Greenbaum, Wolff and Ernst had recommended him for some important case. He said that the firm of Hall, Cunningham, Jackson & Haywood had recently been recommended to a big client for a very big case and that when he inquired who had recommended him he had been surprised to learn it was "Eddie Greenbaum". Mr. Jackson was laughing at this as a sort of joke on himself and I only said that I had plenty of opportunity during the past few years to observe a sort of fraternity of attorneys which to me seemed rather strange in some ways since it seemed to me that a person must definitely be on either one side or the other, but that I was trying to become accustomed to this circumstance. Mr. Jackson said "I am not quite as guilty in this respect as some of my confreres." He added that Mr. Alcott simply could not resist the plea of an opposing lawyer for more time to prepare briefs, etc., and that he granted all such requests as he had in the Squire Case.



On the whole, the conversation was quite amiable and lasted about half an hour. Since then, I have been wondering as to whether I made a mistake or not. There was a point very early in the talk at which I could have possibly allowed him to take the responsibility for the bond but, on the other hand, it is hard to judge whether in the long run this would have been better for us or worse. The primary consideration, I thought, was Jackson's faith and sympathy toward our cause and I believe I moved in the best possible way towards this end. Also, the bond has not yet been signed and I believe it will be possible to postpone this until Rad's return, since Jackson assured me that there was no particular time limit or special hurry. By that time it may be possible to bring up the point of the judgment and thereby avoid signing the bond and in the meantime we will have saved Mr. Jackson's goodwill.

I am now awaiting the copies of court papers in the Squire Case and the bond prepared for signing. After reading carefully I can then telephone Jackson and find out how long signing can be delayed and possibly other questions which will be brought up in the papers.

At present I believe that Mr. Jackson is playing a very familiar, customary game, in his handling of both cases and that he is not championing a righteous cause for idealistic reasons. He is not the type who believes in Santa Claus but rather has been disillusioned through long experience. All lawyers to him are, to use his own term, "confreres" and a legal battle is considered more or less like a baseball game. I think that he has been prepared all along to lose the Sun Case because it was already lost by the publisher but that he expects to win the Squire Case by reason of his own cleverness both in seeing the opportunity when it presented itself and in his method of handling. He hopes to gain financially from



this case and will enjoy having defeated an opponent in his professional field. As concerns his outlook on the ethics and his real opinions and sympathies regarding the litigants, I do not believe he has gone far beyond the publisher and others who preceded him.

From this larger viewpoint, therefore, I doubt whether we can expect even the victory that he counts on, but I may be entirely mistaken and it is possible that he has not revealed to me all plans and thoughts, and that his horizon is much larger.

Beloved Guru and Tara:

Please excuse this hurried method of communicating to you the results of the visit to Jackson.

I want to catch the Atlantic Clipper tomorrow - and the music work keeps me busy all day today.

I am enclosing another letter from Radna,

With love,

Dudley



When I came to see Mr. Jackson I gave him the paper containing the reprint from the Journal of the Washington Academy of Sciences, which spoke highly of the Roerich Expedition and its success in procuring ~~drug~~ drought-resistant plants, and which mentions the hope, at the end, that the lawyers will see the value of this paper and be able to use it in court. After Mr. Jackson read this through, he seemed pleased and said "Yes, I agree with this." I then gave him the paper about the taxes and the notification that the government had owed a considerable sum to Prof. Roerich and that this was being applied. Mr. Jackson read these papers two or three times and finally looked up, remarking that it was interesting indeed. I agreed that it was very interesting and then said that I was curious first as to his general reaction--whether this procedure was in order and was a usual one, or whether it seemed at all high-handed. Mr. Jackson said emphatically, no--that he did not see anything high handed in it. I observed that they had seized a balance which had been in the bank without any notice whatever a couple of years ago, and now this seemed to be the continuance of the same method. But I added that I was merely asking him for information as I didn't know what was the ordinary procedure in such matters. Mr. Jackson said " I don't see why the government shouldn't collect its taxes this way or any other way." I merely explained that we are at present claiming in court that there is no such amount owed, and that this is still being negotiated. Mr. Jackson nodded in apparent agreement and said that it is better this way, and seemed to think that the news contained in the papers was rather good news, saying that it looks as if we are almost cleared up. I agreed and added that we have figured that if Jackson succeeded now in his move, which has been under way for some time to settle for \$2500, this would leave only a little over \$200 outstanding. Jackson agreed and said that he would try and he would send this paper right away to his man in Washington. I said that I hoped very much that this would bring success now, and I



said that I didn't know from this paper just how the remaining small item under fraud was affected and that I hoped it would all be cleared up. Jackson said that he could not tell either from reading this paper and that this was precisely what he wanted to find out and that he would proceed with this in mind. I then told him that we all were hoping that he had read the biographical data and some of the books and publications which had been given to him, and that he was better acquainted with all these and would use it to ~~at~~ a greater extent than the publisher. Mr. Jackson became more serious and was very deliberate in answering with considerable force, "you can say that when the time comes for this and it is necessary, be assured that I will be prepared--I want to know thoroughly all background, of course--there is the question of time and efficiency and <sup>ex</sup>pediency now." I do not guarantee this to be exact word for word, but I believe I caught the significance of it. We did not dwell on any particular phases of the conversation, which was much shorter than the previous one. As I was preparing to leave I said that the plaintiff had been hoping that Jackson would write him personally something about the case. In the <sup>this</sup> end Jackson seemed sincerely eager to agree. He said, "Yes, I think he is entitled to this--I will write very soon and give the general picture." On this note the talk ended, and on my way out I stopped for a moment with Mr. Davidian. Nothing was said about the bond, and I believe I will wait for Rad to telephone when she returns.



C O P Y

ROBERTS & McINNIS

Transportation Building  
Washington, D.C.

August 3, 1939

Mr. John H. Jackson  
Hall, Cunningham, Jackson & Haywood  
22 East 40th Street  
Borough of Manhattan  
New York, New York

In Re: Roerich v. Commissioner

Dear Mr. Jackson:

I acknowledge receipt of your letter of August 2, 1939, enclosing copy of a certificate from the General Accounting Office advising that the salary allowed Mr. Roerich, in the amount of \$2,465.29, has been applied against the taxes due from him.

I took this matter up with Mr. J. W. Smith, the attorney who is handling this case for the Government, and found that he had not been advised of this action of the General Accounting Office. He was naturally pleased to know that the amount in question had been applied against the tax and indicated that it would help the settlement, as it will enable him to show a greater amount recovered against the total deficiency.

There is no chance, of course, to have the \$2,465.29 taken out of the amount of our offer, namely, \$2,500.00. The credit made by the General Accounting Office will have no effect on the amount of the offer but should enhance the possibility of a settlement.

Mr. Smith states that the case is still under consideration and that he hopes to be able to give us a definite answer within the next two or three weeks. You will recall that the time within which to prepare and certify the record expires on September 6, 1939. Mr. Smith has indicated that he will agree to a further enlargement of the time, in the event that he should be unable to give us a reply in time to settle the case by that date.

Have you received any word from the New York office of the Bureau of Internal Revenue concerning this matter? You or Mr. Davidian will doubtless receive a personal call or a telephone call from some of the agents connected with the New



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Mr. John H. Jackson

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August 3, 1939

York office of the Bureau, concerning the taxpayer's assets in the United States. I suggest that you cooperate with the agents as much as possible and make available to them whatever information you may have concerning his assets, including his claims to the disputed pictures. It might help me in dealing with Mr. Smith, if you would write me after you have received a call from the agents and give me a brief resume of your discussion with them.

Yours very truly,

CHAS B. McINNIS (signed)

Charles B. McInnis

CBM:EH

ROMAN BOND  
MADE IN U.S.A.



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August 18, 1939

Mr. Haig H. Davidian  
c/o Hall, Cunningham, Jackson & Haywood  
22 East 40th Street  
New York City

My dear Mr. Davidian:

I have written to Mr. Jackson on August 15, asking him to send me the amended answer of Esquire-Coronet, as well as Mr. Jackson's brief and his answer. I have received today a letter stating that Mr. Jackson is on a vacation and that the amended answer of Esquire-Coronet is in substance the same as the amended answer of Mr. Rascoe, which has already been sent to Mr. Fosdick, and which I have already read.

However, I have not as yet received your own brief, neither your answer, that is, of Hall, Cunningham, Jackson, & Haywood in the Esquire Case.

Since Mr. Jackson is on vacation now and cannot see me, I would greatly appreciate if these documents could be sent to me now so that I could thoroughly get acquainted with them before Mr. Jackson returns from his vacation and I will see him.

Should it be burdensome for you at present to have your office copy the above-mentioned brief and answer, you can send them to me and I will have them copied at my office. After they will be copied, I will immediately return to you the originals for your files.

Trusting that you are well and hoping to see you soon, I remain,

Most sincerely yours,

Sina Lichtmann  
Director



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HALL, CUNNINGHAM, JACKSON & HAYWOOD  
22 East 40th Street  
New York

August 19, 1939

Mrs. Sina Lichtmann, Director  
Roerich Academy of Arts,  
250 West 57th Street,  
New York City, N. Y.

Dear Mrs. Lichtmann:—

I am in receipt of your letter of August 18, 1939. No answer has to be filed to the amended answer of Esquire-Coronet inasmuch as the same is an answer to our complaint. No brief has been filed by us, but one may have to be filed later on when the case is reached for trial. When one is filed, we shall be glad to send you a copy.

When Mr. Jackson returns, your letter will be brought to his attention.

Very truly yours,

(signed) Haig H. Davidian

HHD/fg