

request in 1A

10,969.99

April 11 Returned from Urga 10,000.- ✓
 15 Interest on \$40000 4-1/4 Bonds 850.- ✓
 26 Returned from Urga 6,000.- ✓
 29 Interest 2% 30.74 ✓
 Bank Balance Apr. 30th \$27,350.73

May 9 Payment balance due on Finish Paintings 716.66 ✓
 Interest 2% 44.05 ✓

May 9 Additional Expenses trip of N. Kordashevsky 813.-- ✓
 Caretaking of Bonds for 6 months due to Bankers Trust Co 25.- ✓
 49.99

Balance May 30th \$27,223.45
 June Interest 2% 46.19 ✓

Balance June 30 \$27,269.64
 July Interest July 2% 44.71 ✓

Balance July 31st \$27,314.35
 August Interest 2% 44.63 ✓

Aug. 22 Purchase of Bonds 10,361.67 ✓
 25 " " " 5,034.03 ✓

Balance Aug. 30 \$11,963.30
 Sept. 2 Interest on Bonds 300.- ✓
 10 Sale of Liberty Bonds at 104 42,294.17 ✓
 Interest on Bonds 125.- ✓
 Interest on Balance 2% 24.82 ✓

Sept. 8 Payment to Mr. Bismont for account of N. Kordashevsky, July, Aug. Sept. (\$30 per month) 93.77 ✓

Balance Sept. 30 \$15,049.68
 Oct. Interest 2% 18.30 ✓

Oct. 6 Purchase of Bonds 5,819.17 ✓
 25 Payment to Cartier (Buddhist Jewelry) 600.- ✓

Balance October 31-st \$ 8,648.81
 Nov. Interest on Bonds 550.- ✓
 Nov. 22 Payment Auto Trip Urga returned 1,247.75 ✓
 22 Payment "Mongolian Paintings" 20,000.- ✓
 25 Payment "Mongolian Paintings" 19,421.- ✓
 Interest 2% 19.94 ✓

Nov. 1st Archaeological Soc'y 10.- ✓
 7 Payment N. Kordashevsky for October 31.- ✓
 7 Payment N. Kordashevsky for November 42.55 ✓
 23 Six months safe keeping 25.- ✓
 30 Purchase National Radiator Corp. 10,214.86 ✓

Balance Nov. 30 \$39,564.09
 Dec. 3 Deposited \$9134.12 with bonds still due on paintings (Mongol. ser.)
 Interest on Bonds 320.- ✓
 Interest on Deposits 49.20 ✓

Nov. 30 Purchase of Bonds 9,758.33 ✓
 " " 4,906.25 ✓
 N. Kordashevsky 41.25 ✓

Cash Balance December 31, 1927 \$24,907.46

(Continued)

1928

Dec. 31 Balance	\$24,907.46	Jan 18 N. Kordashevsky	41.25
Interest Bonds	320.-	Purchase of Bonds	19,666.67
Interest Bank Balance	29.61		
Bank Balance Jan 31st	\$ 5,549.15		
Feb 1st Interest on Bonds	350.-	Feb 7 N. Kordashevsky	41.25
Interest 2%	9.89	(Purchase Bonds	10,183.33)
Feb. 7 Balance due Mongolian	178.21	" " "	10,066.67)
Bank Balance Feb 28	\$ 6,045.40		
Mch 1 Bonds	1,275.-	Mch 1st N. Kordashevsky	41.25
Interest on Bonds	10.05	\$10,000 Purchase of Bonds	10,183.33
Repayment of NY New-Haven		\$10,000 " " "	10,066.67
bonds	20,000.-		
Mch Sale of "Paths of Bless."	2.50		
Mch 14	525.-		
22 Sale of your Sketch			
by A. Brower	120.-		
Bank Balance Mch 30th	7,687.20		
Interest on Bonds	250.-	Apr. 30 N. Kordashevsky	41.25
Interest on Bank Balance	13.27		
Bank Balance April 30	\$ 7,909.22		
Interest on Bonds	800.-	5/1 Purchase 100 Eastman	
5/2 Sale of Bonds	9,262.50	Kodak	17,312.50
5/8 " "	3,056.75	Charge of Bank for care	
" "	7,210.-	of securities	49.29
5/17 " "	5,810.83	5/18 Purchase 100 Shares In-	
5/1 " "	5,043.06	ternational Match of	11,412.50
5/21 " "	19,879.72	5/23 Cabling of 40000 Ru-	
5/29 " "	1,002.22	pees at 36.77	14,714.10
		5/27 Purchase 100 Shares	
		Southern Pacific	15,958.75
May 31 Overdrawn	\$ 478.03		
		Debit	Credit
6/1/28 Interest on Bonds	100.-	Overdrawn May 31	478.03
6/24 Second payment Urga		6/11 L. Bogdanoff	700.-
Auto trip	1,260.24	6/20/28 S. Roerich	400.-
6/21 Sale \$2000 Canadian Bds	2,027.50	6/25/28 N. Kordashevsky	41.25
6/4	1,002.22		
6/20	983.-		
Cash in bank June 30, 1928	\$3,751.18		

Regarding returned moneys from Urga Mongolia:

Please note that on November 22nd 1927 \$1,247.75 was received on account of your autotrip & \$1,260.24 on June 24, 1928

Total \$2,507.99

Regarding N. Kordashevsky

On May 9, 1927 we cabled him to China additional \$813.-

He received in monthly payments from July 27(1927) to June 1928 \$383.82

Deposits

January Balance 8319.36
 Interest 2% 13.97
 1926 Balance end Feb. 8183.33

8183.33
 Interest 2% 12.43
 1926 Balance end Mar. 8195.76

8195.76
 Interest 2% 13.75
 Balance End of April 8209.51

8209.51
 Interest 2% 12.43
 Balance End May 7221.94

7221.94
 June 21 Mrs Getz for painting 900.-
 Interest 2% 12.27
 Balance End June 8034.21

8034.21
 July 22 Transferred from #2 account)
 Interest 25.47
 C.R.Crane picture 2000.-
 Towards (S.M.Newberger) 1000.-
 making (F.R.Grant) 200.-
 perman- (S & M.M.)
 ent loan (Lichtmann) 500.-
 Exhibit. ()
 Irving Columbia Trust)
 Co. Closing out acct 2225.40
 Interest .30
 Interest 18.13
 Balance End of July 9969.55

9969.55
 Interest 2% 16.82
 Balance End of Aug. 9986.37

9986.37
 16.82
 1926 Balance End Sept. 10003.19

1.

Withdrawals

Dec 3 K.Moldavack 150.-

Feb 23 Issued check to 1000.-
 Central Asiatic Com-
 merce Bk, presented
 May 17

June 1st Issued on July 10,
 Stephen Mitousoff 100.-

PTO

** will only pay when I cable them to you.

(continued)

Deposits		Withdrawals	
	10.003.19		
Making permanent Loan Exhibition L.L.Horch)		Oct. 28 Trasferred Utah	2000.-
N.S.Horch)	73.300.-	13 " "	500.-
Interest 2%	116.87	22 " "	2000.-
Balance End October	78.820.06	sent to Smith	100.-
	78.820.06	* Purchase of \$40.000.- Liberty Bonds 4-1/4%	41.323.06
Interest	118.14	24 Transferred Utah	3.000.-
	34.441.14	Cable expenses of 3 previous cable transfers	174.-
	34.441.14	Dec. 27 transferred	6.000.-
Interest 2%	56.55		
Balance December	28.497.69		
	28.497.69	Jany 12 transferred \$250	
Interest 2%	40.65	expense	10.250.-
		18 " 75	
		cable charge 12	3.087.-
		Cable charge 12/27	
		on \$6000	162.-
		" 1/12/27 \$12	12.-
		22 Cable charge Equit. East.	
		on \$1000 sent to Kashgar	38.-
1927 Balance End of Jany	17.989.34		
	17.989.34	Jany 31 transferred (162 charges)	6162.-
		Febry 16 10000 Mexican Doll./50	5000.-
		" 17 Cabled Smith 5.45 Cable	
		charges	305.45
		" 19 10000 Mexican D.	5000.-
		" 20 Cabled to Smith \$5.45	
		cable charges	505.45
		" 23 Smith exp. from Peking on 1000.-	
Deposited by Odomar		** 29 Purchase 30.000 Mexi-	
Etiene permanent		can D. 49.50	
making remaining	25.000.-		
pictures	100.-		
10% On 1000 Books Adamant	43.089.34		
			17.972.90
		Cash Balance Febry 24, 1927	\$25.116.44
		U.S. Liberty Bonds 4-1/4%	\$40.000.-

* automatically are sold by Bank against check.

** will only pay when I cable them to you.

--S--

Professor Nicholas Roerich

We desire that the Tibetan Government be fully cognizant that the American art institutions which have sponsored the Roerich American Expedition, as well as the American people, deeply protest this violation of the health of the members of the Expedition and the results of its work, as well as the financial losses they have sustained. They shall not rest without the restoration of this serious offense to the health of the Expedition. We are sending a Commission to investigate the causes and consequences of the events which so hindered the continuance of your work.

July 6, 1928

Dear Professor Roerich
Villa Hillside, Darjeeling, India

With profound shock we have learned of the detention of the Roerich American Expedition under your leadership, in Tibet for five months by the Tibetan officials. In the name of the Directors of the Roerich Museum, the Master Institute of United Arts and Coronas Mundi, International Art Center, we beg you to transmit to the authorities of the Tibetan government our strong protest against their ruthless and brutal conduct which has aroused indignation throughout America.

(signed) H. I. Lewis

By its conduct--so ill-befitting the civilization of our day--the Tibetan government has jeopardized irreparably the health of the members of your Expedition and has done irretrievable wrong to the relationships made by the Expedition. In addition to the dreadful perishing of the caravan, the arrest and detention of the Roerich American Expedition under such inhuman conditions, has resulted in a loss of \$250,000 to the American art institutions, under whose auspices the Roerich American Expedition has pursued its work for art and science.

It was our firm conviction that you, who have been received with honors in more than twenty-five countries and to whom America is so indebted for your contributions to its culture and your services to its artistic progress, would be received by all peoples with the honor and reverence which your mission merits. The more reprehensible and censurable is the conduct of the Tibetan authorities which has so damaged the peaceful work of the Expedition.

Home 321 W 103 — '31-'30



How asked by Bankers Trust to close his ac-
why?

Clement Bank 1930 Receipt

Guaranty Trust 1924

1924-30 Bankers Trust only

Rec'd 1930² statements Bankers Trust +
Chom scratched out

COPY

ROERICH MUSEUM .
310 Riverside Drive.
NEW-YORK CITY

TO WHOM IT MAY CONCERN:

This is to certify that the Central Asiatic Expedition headed by Professor Nicholas Roerich beginning in 1923 and lasting till 1929 as well as the Himalayan Research Institute of the Roerich Museum with headquarters in the Kulu Valley have been sponsored entirely by the Roerich Museum of New-York have been pursued entirely for American interests and supported entirely by American capital.

signed Louis L. Horch
President.

" Frances R. Grant
Vice-President.

UNITED STATES OF AMERICA)
STATE OF NEW-YORK)
CITY OF NEW-YORK)
COUNTY OF NEW YORK)

On this 4 day of April, 1930 before me personally did appear Louis L. Horch and Frances R. Grant President and Vice-President respectively of the Roerich Museum, who being by me duly sworn each for himself did depose and say:

THAT they reside in the Borough of Manhattan, City County and State of New-York; that the foregoing instrument was duly executed by the said Louis L. Horch as President of the corporation and Frances R. Grant as Vice-President duly certified to the execution as such Vice-President of ROERICH MUSEUM.

(signed) Benjamin Elshitz

Notary Public
N.Y. Co: Clk's No. 57, N.Y. Co. Reg. No. 17113



Certified to be a true copy according to the documents shown to me.
J. M. Burke 1930. 19/2/36.

13876

COPY

WEINBERG & JOSEPHSON
Certified Public Accountants.

September 7, 1932.

Mr. Louis L. Horch, President.
Roerich Museum
310 Riverside Drive.
New-York City. NY

Dear Sir:

We hereby state that in all the time that we have audited the records of the Roerich Museum, we never found anything to indicate that a salary had been paid to you or Professor Roerich.

Furthermore, the records show that during the period from April 8, 1932 to August 31, 1932 an amount of \$7,462.85 was advanced by you for the benefit of the Museum and its various departments.

Yours very truly,

WEINBERG & JOSEPHSON

By: PHILIP JOSEPHSON .

re. para E. - It is of importance that said Louis L. Horch filled out income tax returns for Prof. Nicholas Roerich since the year 1923 until 1926, having his power of attorney and absolute authorization to do so, as the petitioner was away on an expedition in Central Asia since 1923 and therefore could not attend naturally himself to the filling out of his income tax returns. There are photostatic copies of receipts attached hereto proving that said Louis L. Horch filled out income tax returns for Prof. Roerich acting as his attorney in this matter.

re. para I. - As per official entry in the minutes of Trustees' Meeting of (date) Mr. Louis L. Horch and Nettie Horch donated to the above mentioned Institutions, which sponsored the expedition to Central Asia, the sum of \$400,000 (?) outright and the sum of \$600,000 on interest of 4%, but agreeing not to receive back ever the capital. The sums for the expedition for 1926 and 1927 entered into the above mentioned sums also as donations, but in no way as payments for paintings of the petitioner. This latter fact was so understood by all trustees of the Roerich Museum, of whom several also donated in their turn certain sums for the expenses of the expedition, one of the purposes of which was to receive paintings of Nicholas Roerich for the permanent exhibition in the Roerich Museum in New York.

95138/8

New York, N.Y.
September 4th, 1935

Dear Mrs. Lichtmann:

In the last letter of Professor Roerich of August 2nd, a mention is made to a certain sum in regard Mr. G. Roerich's Taxes. This information must be for you, as I do not take care of any of his matters.

Sincerely yours,

Louis L. Horch. (signed)

September 5th, 1935

Dear Mr. Horch:

In response to your letter of September 4th in regard to the taxes of Mr. George Roerich, of which mention was made in the last letter of Professor Roerich, and your statement that you do not take care of Mr. George Roerich's matters, and that this information must be for me, I would like to state that I have never taken care of any taxes of Mr. George Roerich.

I understood that all matters pertaining to taxes of Professor Roerich and members of his family were taken care of by you personally. However, if this is not so, will you kindly advise me as to who has handled taxes payments of Mr. George Roerich in New York during recent years.

Appreciating your answer, I remain,

Most sincerely yours,
Sina Lichtmann. (signed)

N.Y. Sept. 5, 1935.

Dear Mrs. Lichmann:

Enclosed please find one of the regular forms of the Tax Department for G. Roerich's Taxes.

I have not taken care of any of his affairs for a long time. Mr. G. Roerich did not write me from the expedition, nor did he ask me to attend to any of his matters upon leaving New York early in 1934. Since you have taken care of all his matters it is but natural that you attend to this Tax matter too.

In the matter of Taxes, each year stands for itself.

Sincerely yours,
Louis L. Horch.

September 10th, 1935.

Collector of Internal Revenue,
Custom House,
New York City.

Dear Sir:

It has just come to my attention that there is to be filled out the Individual Income Tax Return Form for Dr. George de Roerich.

Since Dr. de Roerich is at present on an expedition in Central Asia organized by the United States Government in search of drought-resisting grasses, it will be impossible for me to get from him all data in order to fill out this form unless you will kindly grant me a six months extension.

I cannot reach him and expect his answer any sooner, as mail communication with the scientists on this expedition is exceedingly difficult due to the continual movement from place to place.

Therefore if I receive from you a grant of a six months extension, I can reasonably expect within that time detailed information from Dr. George de Roerich which will enable me to fill out his Individual Income Tax Return Form.

Awaiting your answer, I am,

Very ~~truly~~ yours,

Vice-President.

Sept. 11, 1935.

Collector of Internal Revenue,
United States Customs House,
New York City.

Dear Sir:

Regarding the Income Tax Report for Dr. George de Roerich,
of which I wrote you yesterday, I am taking this opportunity
to ask you to send me an Individual Income Tax Return
blank for incomes of less than \$5,000.00, as Dr. George
de Roerich's income is below this amount.

Thanking you in advance,

Yours most sincerely,

Vice President.

FAST

DIRECT

138/12



RCA



RADIOGRAM R.C.A. COMMUNICATIONS, INC.

A RADIO CORPORATION OF AMERICA SUBSIDIARY

TO ALL THE WORLD — BETWEEN IMPORTANT U. S. CITIES — TO SHIPS AT SEA

RECEIVED AT **64 BROAD STREET, NEW YORK, AT** **OCT 25 1935** STANDARD TIME

W615 NAGGAR 28 23 1330 =

CLW 70

DLT = FOSDICK 317 WEST 99 STREET NEWYORK =

PLEASE TRANSMIT SINA LICHTMANN GEORGE MAILING FORM

AND AMOUNT TAXES STOP PLEASE ASCERTAIN TAX OFFICE

IF MY TAXES PAID =

NICHMDLAS ROERICH ✱

1934

Telephone Your Reply Call Circle 7-6210

Telephone: HAnover 2-1811

To secure prompt action on inquiries, this original RADIOGRAM should be presented at the office of R.C.A. COMMUNICATIONS, Inc. In telephone inquiries quote the number preceding the place of origin.

COPY

138/13

Naggar,
28th October, 1935.

Dear Mrs. Lichtmann,

I hasten to send you my Income Tax return for 1934 together with the signed affidavit to explain the delay in filing Income Tax return for the year 1934. As stated in the affidavit I had been away on fieldwork in Mongolia, hence the unavoidable delay in filing the Income Tax return.

You will note that since April 7th, 1934, I have been receiving a salary from the U.S. Department of Agriculture amounting to U.S. \$3354.05 (this sum represents my salary for nine months minus one week). During the period from January, 1934, to April 7th, 1934, I have received no salary, and I am in possession of a Certificate of Compliance stating that I was exempted from Taxes for that period because of insufficient income. I am told that officers of the Department of Agriculture receiving a per diem allowance should include it in gross income and that it may be deducted therefrom. The sum of U.S. \$1597.50 has been therefore inserted in the Tax return form. This sum represents 260 days per diem allowance @ \$6.00 and 15 days per diem allowance @ U.S. \$2.50. I hope that the above information will be found satisfactory. I also enclose three newspaper clippings to substantiate my statement that I had been travelling during 1934 on behalf of the U.S. Department of Agriculture in China and Mongolia.

Thanking you for taking all this trouble, I remain,

Yours very sincerely,

GEORGE de ROERICH (Signed)

Oct. 30th, 1935.

Collector of Internal Revenue,
Baltimore, Md.

Dear Sir:

Professor Nicholas Roerich, presently in India, has requested me to ascertain whether an income tax return has been filed for him for the year 1934.

During all of that year and up to very recently, Professor Roerich was away on a Scientific Expedition into Central Asia, but he had left instructions to former representatives here to file the return on his behalf.

Since I cannot conveniently contact these representatives, and since, as I am informed, your office would be ordinarily a proper point for the filing of returns of non-residents, I believe that my first inquiry should be directed to your office at Baltimore.

Thanking you for the courtesy of an early reply conveying the information requested, I remain,

Respectfully yours,

Maurice Lichtmann, (signed)
Vice-President,
Roerich Museum.

138/15



TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE

BALTIMORE, MD.

OFFICE OF THE COLLECTOR
DISTRICT OF MARYLAND

IN REPLY REFER TO

R-215-C

November 2, 1935

Mr. Maurice Lichtmann
Roerich Museum
310 Riverside Drive
New York, N. Y.

Sir:

Replying to your inquiry of the 30th ultimo, you are advised that the records of this office fail to disclose that an income tax return for the year 1934 was filed by Professor Roerich.

Respectfully

M. H. MAGRUDER

Collector

By:

J. M. Brown
Chief of Section

TMBD:C

138/16

HARRY WEINBERG, C. P. A.
PHILIP JOSEPHSON, C. P. A.

HARRY WEINBERG & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
11 WEST 42ND STREET
NEW YORK
LACKAWANNA 8741

STENECK TRUST BLDG.
HOBOKEN, N. J.
HOBOKEN 8400

November 14, 1930

Mr. S. Nicholas Roerich,
310 Riverside Drive,
New York, N.Y.

Dear Mr. Roerich:

We enclose for your information copy of
letter which we wrote today to the New York State Tax
Department, in answer to their inquiry in connection
with your 1929 New York State Income Tax return.

Yours very truly,

HARRY WEINBERG & COMPANY.

By: *Philip Josephson*

PJ/LS

138/17

November 14, 1930

Mr. Roy H. Palmer,
Income Tax Bureau,
Albany, N.Y.

Dear Sir:

Your letter of November 10th addressed to Mr. S. Nicholas Roerich, 310 Riverside Drive, New York City, has been referred to us.

We are informed by Mr. Roerich that he established residence at the above address on August 28, 1929, on his arrival to this country after a number of years spent in the Orient.

Mr. Roerich further informs us that any Stock Dividends or Rights that he may have received as well as the original securities on which they were issued were disposed of prior to December 31, 1929.

We trust this will give you the necessary information.

Yours very truly,
HARRY WEINBERG & COMPANY.

By:

PJ/:S

138/18

STATEMENT

IT:E:Aj
HWS-27609-90D

In re: Mr. Nicholas Roerich,
c/o L. L. Horch,
310 Riverside Drive,
New York, New York.

Year	Tax Due	Tax Assessed	Deficiency in Tax	25% Penalty	50% Penalty	Interest
1926	\$10,680.41	None	\$10,680.41	\$2,670.10	\$5,340.20	\$5,567.86
1927	10,824.82	None	10,824.82	2,706.20	5,412.41	4,993.65
1934	<u>314.21</u>	<u>None</u>	<u>314.21</u>	<u>78.55</u>	<u>157.11</u>	<u>12.98</u>
Totals	\$21,819.44	None	\$21,819.44	\$5,454.85	\$10,909.72	\$10,574.49
Total deficiencies in taxes, penalties and interest						\$48,758.50

1926

Net income reported (No return filed)	None
Income from sale of paintings	\$76,200.00
Interest received on bank deposits	<u>413.18</u>
Net income	\$76,613.18

Computation of Tax

Net income	\$76,613.18
Less:	
Exemption	<u>3,500.00</u>
Subject to normal tax	\$73,113.18
Tax on \$4,000.00 at 1 1/2%	\$ 60.00
Tax on \$4,000.00 at 3%	120.00
Tax on \$65,113.18 at 5%	3,255.66
Surtax on \$76,613.18	<u>7,250.37</u>
Total	\$10,686.03
Less:	
Earned income credit	<u>5.62</u>
Tax due	\$10,680.41
Tax assessed	<u>None</u>
Deficiency in tax, assessed November 23, 1935	\$10,680.41

Mr. Nicholas Roerich.

Statement.

25% penalty for failure to file return, assessed November 23, 1935	\$ 2,670.10
50% penalty as provided by section 275(b), Revenue Act of 1926, assessed November 23, 1935	5,340.20
Interest, assessed November 23, 1935	5,567.86

1927

Net income reported (No return filed)	None
Interest received on bank deposits and bonds	\$ 1,399.23
Royalty received	100.00
Taxable Liberty bond interest received	637.50
Profit received on the sale of Liberty bonds	971.11
Income received from the sale of paintings	<u>74,271.78</u>
Net income	\$77,379.62

Computation of Tax

Net income		\$77,379.62
Less:		
Taxable Liberty Bond interest	\$ 637.50	
Exemption	<u>3,500.00</u>	<u>4,137.50</u>
Subject to normal tax		\$73,242.12
Tax on \$4,000.00 at 1 1/2%		\$ 60.00
Tax on \$4,000.00 at 3%		120.00
Tax on \$65,242.12 at 5%		3,262.11
Surtax on \$77,379.62		<u>7,388.33</u>
Total		\$10,830.44
Less:		
Earned income credit		<u>5.62</u>
Tax due		\$10,824.82
Tax assessed		<u>None</u>
Deficiency in tax, assessed November 23, 1935		\$10,824.82

Mr. Nicholas Roerich. Statement.

25% penalty for failure to file return, assessed November 23, 1935	\$ 2,706.20
50% penalty as provided by section 275(b), Revenue Act of 1926, assessed November 23, 1935	5,412.41
Interest, assessed November 23, 1935	4,993.65
1934	
Net income reported (No return filed)	None
Income received from sale of paintings	<u>\$ 8,569.00</u>
Net income	\$ 8,569.00

Computation of Tax

Net income	\$ 8,569.00
Less:	
Exemption	<u>2,500.00</u>
Net income subject to surtax	\$ 6,069.00
Less:	
Earned income credit	<u>300.00</u>
Net income subject to normal tax	\$ 5,769.00
Normal tax on \$5,769.00 at 4%	\$ 230.76
Surtax on \$6,069.00	<u>83.45</u>
Tax due	\$ 314.21
Tax assessed	<u>None</u>
Deficiency in tax, assessed November 23, 1935	\$ 314.21
25% penalty for failure to file return, assessed November 23, 1935	78.55
50% penalty as provided by section 293(b), Revenue Act of 1934, assessed November 23, 1935	157.11
Interest, assessed November 23, 1935	12.98

NOTICE AND DEMAND FOR INCOME TAX
UNITED STATES INTERNAL REVENUE SERVICE

Notice is hereby given that there has been assessed against you the amount stated hereon. Demand is hereby made for immediate payment of said tax. If payment is not made within ten days after date of this notice, the Act provides that interest at the rate of 1 per cent per month will accrue from the date of this notice and demand.

DATE Nov. 25 1935

NAME AND ADDRESS		ITEMS	TOTAL ASSESSMENT
6	NICHOLAS ROERICH % L L HORCH, 310 RIVERSIDE DRIVE NEW YORK N.Y.	10680 41 8010 30 PENALTY to 11/23/35 5567 86 INC TO 1926 3176 273 RAR 273	24258 57

NOV SPL #3 00-P 35 L

RETURN THIS FORM WITH REMITTANCE

138/21
COLLECTOR'S PAID STAMP

DATE _____
To the Collector of Internal Revenue
At 29th St. & 9th Ave. N. Y. City

I inclose herewith the sum of \$ _____
payment of the tax shown below.

This form to be returned to
 COLLECTOR OF INTERNAL REVENUE
 U. S. DEPARTMENT OF THE TREASURY
 29th St. & 9th Ave. N. Y. City

NOTICE AND DEMAND FOR INCOME TAX
UNITED STATES INTERNAL REVENUE SERVICE

Notice is hereby given that there has been assessed against you the amount stated hereon. Demand is hereby made for immediate payment of said tax. If payment is not made within ten days after date of this notice, the Act provides that interest at the rate of 1 per cent per month will accrue from the date of this notice and demand.

DATE NOV 25 1935

NAME AND ADDRESS		ITEMS	TOTAL ASSESSMENT
7	NICHOLAS ROERICH % L L HORCH 310 RIVERSIDE DRIVE NEW YORK N. Y.	10 824 82 2 113 61 4 993 65 1927 3176 273 RAR	23 937 08

NOV SPL #3 01-P 35 L

RETURN THIS FORM WITH REMITTANCE

138/22
COLLECTOR'S PAID STAMP

DATE _____
To the Collector of Internal Revenue
At 29th St. & 9th Ave. N. Y. City

I inclose herewith the sum of \$ _____
payment of the tax shown below.

This form to be returned to
 COLLECTOR OF INTERNAL REVENUE
 U. S. DEPARTMENT OF THE TREASURY
 29th St. & 9th Ave. N. Y. City

NOTICE AND DEMAND FOR INCOME TAX
 UNITED STATES INTERNAL REVENUE SERVICE

Notice is hereby given that there has been assessed against you the amount stated hereon. Demand is hereby made for immediate payment of said tax. If payment is not made within ten days after date of this notice, the Act provides that interest at the rate of 1 per cent per month will accrue from the date of this notice and demand.

DATE NOV 25, 1935

DATE NOV 25 1935
 TO THE COLLECTOR OF INTERNAL REVENUE
 AT 26th St. & 11th Ave. N.Y.C.
 I inclose herewith the sum of \$..... in payment of the tax shown below.

138/23
 COLLECTOR'S PAID STAMP

NAME.....
 ADDRESS.....

	NAME AND ADDRESS	ITEMS	TOTAL ASSESSMENT
8	NICHOLAS ROERICH % L L HORCH 310 RIVERSIDE DRIVE NEW YORK N.Y. PENALTY INT TO 11/23/35 NOV SPL #3 02-P 35 L	314 21 235 66 12 98 1934 3176 273 RAR	562 85

RETURN THIS FORM WITH REMITTANCE

NOTICE

APPEALS SHOULD BE ADDRESSED TO THE
UNITED STATES BOARD OF TAX APPEALS,
WASHINGTON, D. C.

IF YOU DECIDE TO INITIATE A PROCEEDING BEFORE THE UNITED STATES BOARD OF TAX APPEALS, your petition and proofs in the proceeding must be in accordance with the rules of practice of this agency. Under the Revenue Acts of 1926, 1928 and 1932 as amended, the Revenue Act of 1934 and the rule of the Board, a petition (together with a filing fee of \$10.00) must be mailed in sufficient time or filed so as to be RECEIVED BY THE BOARD within ninety days after the attached registered notice is mailed (not counting Sunday or a legal holiday in the District of Columbia as the ninetieth day).

The United States Board of Tax Appeals is in no way connected with the Bureau of Internal Revenue or the Treasury Department. Under no circumstances should a petition for redetermination be forwarded to the Commissioner of Internal Revenue or a collector of internal revenue.

NOTICE AND DEMAND FOR INCOME TAX
 UNITED STATES INTERNAL REVENUE SERVICE

Notice is hereby given that there has been assessed against you the amount stated hereon. Demand is hereby made for immediate payment of said tax. If payment is not made within ten days after date of this notice, the Act provides that interest at the rate of 1 per cent per month will accrue from the date of this notice and demand.

DATE Nov 25 1935

DATE _____
 To the Collector of Internal Revenue
 At 29th St. & 9th Ave. N. Y. City
 I inclose herewith the sum of \$ _____
 payment of the tax shown below.

COLLECTOR'S PAID STAMP

138/25

This IMPORTANT notice is to be returned to the Collector of Internal Revenue, U.S. Parcel Post Building, 29th St. & 9th Ave., N. Y. City.

NAME AND ADDRESS	ITEMS	TOTAL ASSESSMENT
6 NICHOLAS ROERICH % L L HORCH, 310 RIVERSIDE DRIVE NEW YORK N.Y. NOV SPL #3 00-P 35 L	10680 41 PENALTY 8010 30 INC TO 11/23/35 5567 86 1926 3176 RAR 279	24258 57

RETURN THIS FORM WITH REMITTANCE

NOTICE AND DEMAND FOR INCOME TAX
 UNITED STATES INTERNAL REVENUE SERVICE

Notice is hereby given that there has been assessed against you the amount stated hereon. Demand is hereby made for immediate payment of said tax. If payment is not made within ten days after date of this notice, the Act provides that interest at the rate of 1 per cent per month will accrue from the date of this notice and demand.

DATE NOV 25 1935

DATE _____
 To the Collector of Internal Revenue
 At 29th St. & 9th Ave. N. Y. City
 I inclose herewith the sum of \$ _____
 payment of the tax shown below.

COLLECTOR'S PAID STAMP

138/26

This IMPORTANT notice is to be returned to the Collector of Internal Revenue, U.S. Parcel Post Building, 29th St. & 9th Ave., N. Y. City.

NAME AND ADDRESS	ITEMS	TOTAL ASSESSMENT
7 NICHOLAS ROERICH % L L HORCH 310 RIVERSIDE DRIVE NEW YORK N.Y. NOV SPL #3 01-P 35 L	10 824 82 PENALTY 8 118 61 INC TO 11/23/35 4 993 65 1927 3176 279 RAR	23 937 08

RETURN THIS FORM WITH REMITTANCE

NOTICE AND DEMAND FOR INCOME TAX
 UNITED STATES INTERNAL REVENUE SERVICE

Notice is hereby given that there has been assessed against you the amount stated hereon. Demand is hereby made for immediate payment of said tax. If payment is not made within ten days after date of this notice, the Act provides that interest at the rate of 1 per cent per month will accrue from the date of this notice and demand.

DATE NOV 25, 1935

138/23
 COLLECTOR'S PAID STAMP

DATE _____
 TO THE COLLECTOR OF INTERNAL REVENUE BUILDING
 AT 29th St. & 9th Ave. N. Y. City

I inclose herewith the sum of \$ _____ in payment of the tax shown below.

NAME _____
 ADDRESS _____

	NAME AND ADDRESS	ITEMS	TOTAL ASSESSMENT
8	NICHOLAS ROERICH % L L HORCH 310 RIVERSIDE DRIVE NEW YORK N. Y. PENALTY INT TO 11/23/35 NOV SPL #3 02-P 35 L	314 21 235 66 12 98 1934 3176 273 RAR	562 85

RETURN THIS FORM WITH REMITTANCE

NOTICE OF TAX LIEN UNDER INTERNAL REVENUE LAWS

No. 1426

UNITED STATES INTERNAL REVENUE,

3rd DISTRICT OF New York

November 25th, 1935, 192

Pursuant to the provisions of Section 3186 of the Revised Statutes of the United States, as amended by Acts of March 4, 1913 (37 Stat., 1016), and of February 26, 1925 (43 Stat., 994), notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statute the amount of said taxes, together with interest, penalties, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

Name of taxpayer Nicholas Roerich

c/o L. L. Horch

Residence or place of business 310 Riverside Drive, New York, New York

Nature of tax Income

Taxable period Addl. 1926, 1927 and 1934, 192

Amount of tax assessed \$ 21,819.44

Additional (penalty) tax assessed \$ 26,939.06

Total \$48,758.50

Date assessment list received _____, 192

[Handwritten Signature]
Collector.

CERTIFICATE OF OFFICER AUTHORIZED BY LAW TO TAKE ACKNOWLEDGMENTS

STATE OF New York

COUNTY OF New York

ss:

On this day personally appeared before me a Notary Public

(Official title)

in and for the State and County aforesaid, Joseph T. Higgins

Collector of Internal Revenue for the Third district of New York,

to me well known as the person who executed the foregoing instrument, and acknowledged that he executed the same for the purposes therein expressed.

In witness whereof I have hereunto set my hand and official seal, this the 25th

day of November, 19 35.

[Handwritten Signature: Thomas P. Rusack]

[SEAL]

THOMAS P. RUSACK, Notary Public
N. Y. Co. (Official title) 173, Reg. No. 7 C 511
Kings Co. Clerk's No. 74, Reg. No. 7347
Bronx Co. Clerk's No. 27, Reg. No. 148 C 37
Commission Expires March 30, 1937

TO Louis L. Horch
310 Riverside Drive and 62 William Street

New York, New York

No. _____

UNITED STATES

vs.

NOTICE OF TAX LIEN

Filed this _____ day of

_____, 192____, at _____ m.

Clerk (or Registrar).

An Act To amend section thirty-one hundred and eighty-six of the Revised Statutes of the United States.

"Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section thirty-one hundred and eighty-six of the Revised Statutes, as amended, is amended to read as follows:

"Sec. 3186. That if any person liable to pay any tax neglects or refuses to pay the same after demand, the amount shall be a lien in favor of the United States from the time when the assessment list was received by the collector, except when otherwise provided, until paid, with the interest, penalties, and costs that may accrue in addition thereto upon all property and rights to property belonging to such person: *Provided, however,* That such lien shall not be valid as against any mortgagee, purchaser, or judgment creditor until notice of such lien shall be filed by the collector in the office of the clerk of the district court of the district within which the property subject to such lien is situated: *Provided, further,* That whenever any State by appropriate legislation authorizes the filing of such notice in the office of the registrar or recorder of deeds of the counties of that State, and in the State of Louisiana in the parishes thereof, and in the States of Connecticut, Rhode Island, and Vermont in the office of the registrar or recorder of deeds or town or city clerk having custody of the land records of the towns and cities, then such lien shall not be valid in that State against any mortgagee, purchaser, or judgment creditor until such notice shall be filed in the office of the registrar or recorder of deeds of the county or counties, or parish or parishes in the State of Louisiana, or in the office of the registrar or recorder of deeds or town or city clerk having custody of the land records in the States of Connecticut, Rhode Island, and Vermont of the towns or cities within which the property subject to the lien is situated."

Approved, February 26, 1925.

INSTRUCTIONS

Notice on this form should be filed as above provided, and in accordance with instructions contained in Internal Revenue Circular of March 18, 1913. (T. D. 1841.)

All such notices should be numbered in consecutive order, and each Certificate of Discharge (Form 669), when issued, should be given a number corresponding to that given the notice previously issued.

The filing of the notice, in each case, should be noted in the remarks column of the Assessment List, opposite the name of the taxpayer. For such purpose the serial number and date of issuance of the notice will be sufficient.

Upon payment of the assessed tax and all penalties, interest, and costs incurred (not including filing fees), a Certificate of Discharge (Form 669) should be at once issued, and filed with the proper filing officer.

All fees for filing are payable by the United States. Bills for the same should be rendered against the collector of internal revenue, who will make payment after authorization by the Commissioner of Internal Revenue.

138/80

ROERICH MUSEUM
310 Riverside Drive
New York.

Office of the President

November 26, 1935

Professor Nicholas de Roerich
Naggar, Kulu, Punjab,
Br. India.

Dear Professor Roerich,

I am forwarding herewith the registered letter dated November 25, 1935, addressed to you by the United States Treasury Department, containing three bills demanding payments for your personal taxes which have been unfiled and unpaid for the year 1926 amounting to \$24,258.57 and for the year 1927, amounting to \$23, 937.08, including the penalties; also your tax bill for 1934, amounting to \$562.85.

I have cabled you the contents of this communication.

Very truly yours,
(signed) Louis L. Horch
President.

3 enclosures

NOTICE and DEMAND FOR INCOME TAX
United States Internal Revenue Service.

Notice is hereby given that there has been assessed against you the amount stated hereon. Demand is hereby made for immediate payment of said tax. If payment is not made within ten days after date of this notice, the Act provides that interest at the rate of $\frac{1}{2}$ per cent per month will accrue from the date of this notice and demand.

Date, Nov. 25, 1935.

NOTICE AND DEMAND FOR INCOME TAX
United States Internal Revenue Service

text as above

NAME AND ADDRESS	ITEMS	Total Assessment
Nicholas Reerich		10680.41
% L.L.Horch	Penalty	8010.30
310 Riverside Drive	Int to	
	11/23/35	5567.86
	1926	3176 RAR 279
Nov SPL #3 00-P 35 L		<u>24258.57</u>

Rubber stamp print: IMPORTANT This bill with remittance must be returned to Collector of Internal Revenue 3rd District of New York. U.S.Parcel Post Building 29th St. and 9th Ave., New York City.

NOTICE and DEMAND FOR INCOME TAX
United States Internal Revenue Service

text as above

NAME AND ADDRESS	ITEMS	Total Assessment
Nicholas Reerich		10,824.82
% L.L.Horch	Penalty	8,118.61
310 Riverside Drive	Int to	
New York City	11/23/35	4,993.65
	1927	3176 279 RAR
Nov SPL #3 01-P 35L		<u>23,937.08</u>

Rubber stamp as above

NOTICE AND DEMAND for INCOME TAX
United States Internal Revenue Service

text as above

NAME AND ADDRESS	ITEMS	Total Assessment
Nicholas Reerich		314 21
% L.L.Horch	Penalty	235 66
310 Riverside Drive	Int. to	12 98
	11/23/35	
	1934	3176 273 RAR
Nov. SPL #3 02-P 35 L		<u>562 85</u>

Rubber stamp as above

138/32



MASTER INSTITUTE
OF ROERICH MUSEUM
—
INTERNATIONAL ART CENTER
OF ROERICH MUSEUM

ROERICH MUSEUM

ROERICH MUSEUM PRESS
—
URUSVATI
HIMALAYAN RESEARCH INSTITUTE
OF ROERICH MUSEUM

310 RIVERSIDE DRIVE
NEW YORK, N. Y.

OFFICE OF THE PRESIDENT

November 26, 1935

Professor Nicholas de Roerich
Naggar, Kulu
Punjab
British India

Dear Professor Roerich:

I am forwarding herewith the registered letter dated November 25, 1935, addressed to you by the United States Treasury Department, containing three bills demanding payments for your personal taxes which have been unfiled and unpaid for the year 1926, amounting to \$24,258.57, and for the year 1927, amounting to \$23,937.08, including the penalties; also your tax bill for 1934, amounting to \$562.85.

I have cabled you the contents of this communication.

Very truly yours,

Louis L. Horch, President

3 Enclosures

138/33

Regarding Mr. Horch's second cable (about lien on paintings) on investigation it was found that the date on the cable, which looked like 28th Nov. is actually the 29th of November owing to illegible handwriting on the telegraph form.

But anyhow the first telegram of the 28th Nov. was sent only a day earlier and this telegram reached us on the same day when the lien was already placed.

138/34

AFFIDAVIT TO EXPLAIN THE DELAY IN FILING INCOME TAX RETURN FOR THE YEAR 1934

New York, N.Y.

, 193 .

I, Nicholas Roerich hereby certify that I have been late in filing my income tax return for the year 1934 due to the following reasons:

That I have been absent from the United States on an expedition to Central Asia, organized by the United States Government, Department of Agriculture, having departed from the United States on April 22nd 1934 and have been continuously absent since that date.

On return I have learned that the person who has my power of attorney and who previously always attended to my income tax, has failed to do so this time, without my knowledge.

The return is filed voluntarily and the delay is, in my opinion, due to a reasonable cause, and it is requested that any penalty for delay in filing be waived.

Sworn and Subscribed to before me this 28 day of November, 193 5

Nicholas Roerich

Deputy Collector.
Office of Collector of Internal Revenue.

*Cariquee hat hie see hi signature
of Pro. v. de Rairich roger. NAGGAR 28/35*

FIGURES FOR FILING THE INCOME TAX FORM for 1934.

INCOME

point 1	Salary from April 7th to Dec.31st 1934 at the rate of \$237.50 per half month.....8-3/4 months.....	\$4,146.25
" 2	Income from Profession (Hiss painting)..... <u>Note:</u> there may have been other small payments for paintings, but I am not aware of these.	\$5,750.--
" 11	Other income: per diem allowance \$6 for 260 days and 15 days per \$2.50 on ship..... <u>Note:</u> This same amount is to be deducted below under point 18.	\$1,597.50 *
		----- \$11,493.75

DEDUCTIONS

point 16	Bad Debts (Given to Mr.Horch upon his request to the institutions from Hiss money).....	\$1,300.-
" " " "	(Outlayed for Urusvati up to the end of Dec.1934 Rs:3900 and not returned.....	\$1,470
	Commission on sale of Painting to Hiss.....	\$ 150.-
" 18.	Deduct per diem allowance.....	\$1,597.50
" 22	Less Personal Exemption..... NOTE: When the income tax was paid in April on leavin America and \$489 was then the income for the first 3-1/4 months a deduction on account of this personal exemption of \$625 (for the quarter year) was already made then. (And thus nothing was payable at that time. Probably this \$625 already having been deducted the personal exemption now for the 8-3/4 months will only be \$1,875 ?	\$2,500.-
		----- \$7,017.50

Thus as far as I know the total taxable income is.....\$4,476.25

Please correct if you know of any differences.

AFFIDAVIT TO EXPLAIN THE DELAY IN FILING INCOME TAX RETURN FOR THE YEAR 1934

New York, N.Y.

, 1935

I, Nicholas Porrich hereby certify that I have been late in filing my income tax return for the year 1934 due to the following reasons:

That I have been absent from the United States on an expedition to Central Asia, organized by U.S. Government Department of Agriculture, having departed from the United States on or about March 1-1934 and have been continuously absent since that date. The return is filed voluntarily, and the delay is in my opinion, due to a reasonable cause and it is requested that any penalty for delay in filing be waived.

Sworn and Subscribed to before me _____
this _____ day of _____, 193 _____

Deputy Collector.
Office of Collector of Internal Revenue.
to have it sworn or witnessed before somebody who is authorized to administer oaths

138/37
3

COPY OF CABLE

NOVEMBER 28 1935

ROERICH
NAGGAR, INDIA

FEDERAL TAX DEPARTMENT DEMANDS IMMEDIATE PAYMENT YOUR
PERSONAL UNFILED UNPAID TAXES FOR 1926 AND 1927 AMOUNTING TO
\$48,195. ALSO FOR 1934 AMOUNTING TO \$562.

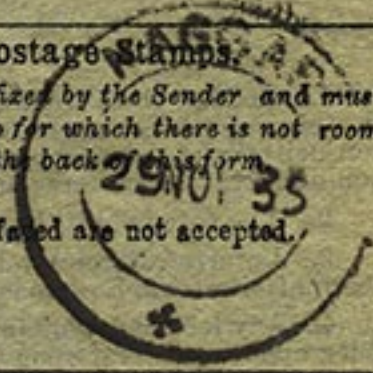
HORCH

COPY

C Message No. 1 29-35
A.F.D. P.T. funds
Office of Origin, Date, Route and Service Instructions.
Words H. M.
Charge Rs. A.
Nothing to be written by the Sender above this line.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT. DEFERRED FOREIGN TELEGRAM.

No. _____
Space for Postage Stamps.
The Stamps must be affixed by the Sender and must not overlap. Any Stamp for which there is not room here should be affixed at the back of this form.
Stamps cut, torn or defaced are not accepted.



Special instructions by Sender about "Route," "Reply Paid," etc. (See Rule 10 on reverse.)

TO ^{CB} Copy of New York DT No. 897 Codes KE DATES 28th FROM 'Hovee' to 'Ravinal' NAGGAR. 1/25 37/35

Federal tax department demands immediately payment your personal unpaid unpaid taxes for nineteen twenty six and nineteen twenty seven amounting to forty eight thousand one hundred ninety five dollars also for nineteen thirty four amounting to five hundred sixty two dollars.

I HEREBY declare that the text of the above telegram is entirely in plain language (the language used being _____) and that it does not bear any meaning other than that which appears on the face of it. I request that the telegram may be forwarded on the faith of the foregoing declaration, and subject to the conditions aforesaid.

NOT TO BE TELEGRAPHED.



Signature and address of Sender.

CONDITIONS ON WHICH DEFERRED FOREIGN TELEGRAMS ARE ACCEPTED.

- Neither the Director-General nor any Telegraph Company or Foreign Government by whom the telegram is or would, in the ordinary course of the telegraphic service, be forwarded, shall be liable to make compensation for any loss, injury or damage arising or resulting from non-transmission, or non-delivery of the telegram, or delay, or error, or omission in the transmission or delivery thereof, through whatever cause such non-transmission, non-delivery, delay, error or omission shall have occurred.
- The rate is half that charged for ordinary Foreign telegrams.
- Deferred Foreign telegrams are only transmitted after Foreign and Inland Private and Press telegrams. Those which have not reached their destination within a period of 24 hours from the time of handing in are transmitted in turn with telegrams charged for at the full rate.
- Any telegram containing numbers, names or words without connected meaning and in general any telegram which does not in the opinion of the Telegraph Service bear upon the face of it an intelligible meaning is not admitted to the benefit of the reduced rate. Registered addresses are accepted in the text if it is clear from the contents that they are telegraphic addresses.
If numbers written in letters or in figures, commercial marks or abbreviated expressions are employed, the number of such words and groups must not exceed one-third of the number of chargeable words in the text. As an exception in deferred telegrams originating in or addressed to China the text may be expressed wholly by means of groups of four figures taken from the official telegraph dictionary of the Chinese administration which shows opposite each group of figures the corresponding meaning in French.
- Deferred Foreign telegrams must be written in French or in one of the languages of the country of origin or of destination which have been declared by the Administrations concerned to be admissible as plain language in international telegrams. In India, the languages authorized are English, French and Portuguese. According as the language employed is, (1) French, (2) a language of the country of origin, or (3) a language of the country of destination, the supplementary instruction, L.C.F., L.C.O., or L.C.D., as the case may be, should be inserted before the address. This instruction is counted and charged for as one word.
- The use of two or more languages in the same telegram is not allowed.
- The wording of the address and signature of telegrams is governed by the rules in force for ordinary Foreign telegrams.
- The sender must sign at the time of handing in a declaration to the effect that the text of the telegram is entirely in plain language and that it does not bear any meaning other than that which appears on the face of it, and must state the language used.
- The Telegraph Administrations reserve the right to refuse at the reduced rate any telegram which, in their opinion, is not in accordance with the foregoing conditions.
- If the sender of a Deferred Foreign telegram wishes to prepay a reply of a certain number of words at the *Deferred* rate, the number to be announced in the telegram must invariably be that at the *full* rate, e.g., if he wishes to prepay a reply of 6 words at the *Deferred* rate the indication in the telegram must be "R. P. 3" and the addressee will be able to send a reply of either three words by the full rate service or six words by the half rate service. The indication "R. P. 3" will, however, be charged as one word at the half rate. It will not be possible for an odd number of words, such as, 5, 7, 9, 11, etc., to be prepaid at the *Deferred* rate, as the half of these numbers will bring in the fraction of $\frac{1}{2}$ which cannot be notified in the Service Instructions. Replies at the *Deferred* rate can only be prepaid on an even number of words, such as, 6, 8, 10, 12, etc.

NOTICE.

Complaints respecting this telegram and claims for refund involving complaints against the service should be addressed to the Postmaster General, Bengal and Assam Circle, Calcutta, within five months of the date of the telegram. Claims for refund respecting this telegram which do not involve complaints against the service should be addressed to the Officer-in-charge of the Telegraph Check Office, Calcutta.

138/39



TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
NEW YORK, N.Y.

OFFICE OF THE COLLECTOR
THIRD DISTRICT OF NEW YORK
U.S. PARCEL POST BUILDING
9TH AVENUE AND 29TH STREET

IN REPLY REFER TO Warrant 352912

Nov. 29th, 1935

Personal

IT IS IMPORTANT THAT YOU ENCLOSE
THIS LETTER WITH YOUR REMITTANCE

Nicholas Roerich
c/o L L Horch
310 Riverside Drive

N Y C

Dear Sir

This is to inform you that a warrant for distraint has been issued against you in the sum of \$ 24258.57, with interest. This represents tax on your 1926 Income Tax.

Under the terms of the warrant, I am authorized and directed to enforce collection by seizure, etc., but you may avail yourself of the opportunity of making payment before these extreme measures are taken.

I hope to promptly receive your check which please mail, together with this letter, for my personal attention.

Very truly yours,

JOSEPH T. HIGGINS,
COLLECTOR.

By:

James H. Fay
James H. Fay
Chief Field Deputy.

Tax \$ 24258.57
Interest
Total 24258.57

Mim.-lp.

138/40



TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
NEW YORK, N.Y.

OFFICE OF THE COLLECTOR
THIRD DISTRICT OF NEW YORK
U.S. PARCEL POST BUILDING
9TH AVENUE AND 29TH STREET

Nov. 29th, 1935

IN REPLY REFER TO Warrant 352913

Personal

IT IS IMPORTANT THAT YOU ENCLOSE
THIS LETTER WITH YOUR REMITTANCE

Nicholas Roerich
c/o L L Horch
310 Riverside Drive

NYC

Dear Sir

This is to inform you that a warrant for distraint has been issued against you in the sum of \$ 23937.08, with interest. This represents tax on your 1927 Income Tax.

Under the terms of the warrant, I am authorized and directed to enforce collection by seizure, etc., but you may avail yourself of the opportunity of making payment before these extreme measures are taken.

I hope to promptly receive your check which please mail, together with this letter, for my personal attention.

Very truly yours,

JOSEPH T. HIGGINS,
COLLECTOR.

By: James H. Fay
James H. Fay
Chief Field Deputy.

Tax \$ 23937.08
Interest
Total 23937.08

Mim.-lp.

138/41



TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
NEW YORK, N.Y.

OFFICE OF THE COLLECTOR
THIRD DISTRICT OF NEW YORK
U.S. PARCEL POST BUILDING
9TH AVENUE AND 29TH STREET

IN REPLY REFER TO Warrant 352914

Nov. 29th, 1935

Personal

IT IS IMPORTANT THAT YOU ENCLOSE
THIS LETTER WITH YOUR REMITTANCE

Nicholas Roerich
c/o L L Horch
310 Riverside Drive

NYC

Dear Sir

This is to inform you that a warrant for distraint has been issued against you in the sum of \$ 562.85, with interest. This represents tax on your 1934 Income Tax.

Under the terms of the warrant, I am authorized and directed to enforce collection by seizure, etc., but you may avail yourself of the opportunity of making payment before these extreme measures are taken.

I hope to promptly receive your check which please mail, together with this letter, for my personal attention.

Very truly yours,

JOSEPH T. HIGGINS,
COLLECTOR.

By:

James H. Fay
James H. Fay
Chief Field Deputy.

Tax \$ 562.85
Interest
Total 562.85

Mim.-lp.

138/42 (4)

COPY OF CABLE

NOVEMBER 29 1935

ROERICH
NAGGAR, INDIA

FEDERAL TAX DEPARTMENT PLACES LIEN ON ALL PERSONAL PROPERTIES
IN AMERICA UNTIL FULL BACK TAXES ARE PAID

HORCH

COPY

138 143

CABLE to

New York

December 1st, 1935

Received following cable quote Federal tax department demands immediately payment your personal unfiled unpaid taxes for 1926-27 amounting to \$48,195.dollars also for 1934 amounting 562 dollars Horch unquote please consult lawyers stating years 26-27 on expedition all tax matters were always in charge Horch holding full power attorney stop sum absolutely ridiculous suspect maliciously fraudulently invented stop incomprehensible how Horch could file and pay subsequent years ommitting these two cable us lawyers advice how reply Horch.

Roerich

6 138/44



TREASURY DEPARTMENT
WASHINGTON

OFFICE OF
COMMISSIONER OF INTERNAL REVENUE

ADDRESS REPLY TO
COMMISSIONER OF INTERNAL REVENUE
AND REFER TO

DEC -2 1935

Mr. Nicholas Roerich,
c/o L. L. Horch,
310 Riverside Drive,
New York, New York.

Sir:

In accordance with the provisions of section 279(a) of the Revenue Act of 1926, and section 273(a) of the Revenue Act of 1934, there has been assessed against you a deficiency amounting to \$48,758.50, income tax, penalties and interest, for the taxable years 1926, 1927 and 1934, the details of which are set forth in the statement attached.

In accordance with section 274(a) of the Revenue Act of 1926, as amended by section 501 of the Revenue Act of 1934, and section 272(a) of the Revenue Act of 1934, notice is hereby given of the deficiency mentioned. Within ninety days (not counting Sunday or a legal holiday in the District of Columbia as the ninetieth day) from the date of the mailing of this letter, you may file a petition with the United States Board of Tax Appeals for a redetermination of the deficiency.

Respectfully,

Guy T. Helvering,

Commissioner.

By *Chas. J. Russell*
Deputy Commissioner.

Enclosure:
Statement.

COPY

138/45 (5)

TREASURY DEPARTMENT
Washington, D. C.

Dec 2 1935

Office of
Commissioner of Internal Revenue

Address reply to
Commissioner of Internal Revenue

Mr. Nicholas Roerich,
c/o L.L. Horch,
310 Riverside Drive,
New York, New York

Sir:

In accordance with the provisions of section 279(a) of the Revenue Act of 1926, and section 273(a) of the Revenue Act of 1934, there has been assessed against you a deficiency amounting to \$48,758.50, income tax, penalties and interest, for the taxable years 1926, 1927 and 1934, the details of which are set forth in the statement attached.

In accordance with section 274(a) of the Revenue Act of 1926, as amended by section 501 of the Revenue Act of 1934, and section 272(a) of the Revenue Act of 1934, notice is hereby given of the deficiency mentioned. Within ninety days (not counting Sunday or a legal holiday in the District of Columbia as the ninetieth day) from the date of the mailing of this letter, you may file a petition with the United States Board of Tax Appeals for a redetermination of the deficiency.

Respectfully,

Guy T. Helvering,

Commissioner

By CHARLES T. RUSSELL

Deputy Commissioner

Enclosure:
Statement

STATEMENT

IT:E:Aj
HWS-27609-90D

In re: Mr. Nicholas Roerich,
c/o L.L. Horch,
310 Riverside Drive,
New York, New York.

Year	Tax Due	Tax Assessed	Deficiency in Tax	25% Penalty	50% Penalty	Interest
1926	\$10,680.41	None	\$10,680.41	\$2,670.10	\$5,340.20	\$5,567.86
1927	10,824.82	None	10,824.82	2,706.20	5,412.41	4,993.65
1934	<u>314.21</u>	<u>None</u>	<u>314.21</u>	<u>78.55</u>	<u>157.11</u>	<u>12.98</u>
Totals	\$21,819.44	None	\$21,819.44	\$5,454.85	\$10,909.72	\$10,574.49
Total deficiencies in taxes, penalties and interest						\$48,758.50

1926

Net income reported (No return filed)	None
Income from sale of paintings	\$76,200.00
Interest received on bank deposits	<u>413.18</u>
Net income	\$76,613.18

Computation of Tax

Net income	\$76,613.18
Less:	
Exemption	<u>3,500.00</u>
Subject to normal tax	\$73,113.18
Tax on \$4,000.00 at 1 1/2%	\$ 60.00
Tax on \$4,000.00 at 3%	120.00
Tax on \$65,113.18 at 5%	3,255.66
Surtax on \$76,613.18	<u>7,250.37</u>
Total	\$10,686.03
Less:	
Earned income credit	<u>5.62</u>
Tax due	\$10,680.41
Tax assessed	<u>None</u>
Deficiency in tax,	
assessed November 23, 1935	\$10,680.41
25% penalty for failure to file return, assessed November 23, 1935	\$2,670.10
50% penalty as provided by section 275(b), Revenue Act of 1926, assessed November 23, 1935	\$ 5,340.20
Interest, assessed November 23, 1935	\$ 5,567.86

1927

Net income reported (No return filed)		None
Interest received on bank deposits and bonds		\$1,399.23
Royalty received		100.00 ✓
Taxable Liberty bond interest received		637.50
Profit received on the sale of Liberty bonds		971.11 ✓
Income received from the sale of paintings		<u>74,271.78</u>
Net income		\$77,379.62

Computation of Tax

Net income		\$77,379.62
Less:		
Taxable Liberty Bond interest	\$637.50	
Exemption	<u>3,500.00</u>	<u>4,137.50</u>
Subject to normal tax		\$73,242.12
Tax on \$4,000.00 at 1½%		\$ 60.00
Tax on \$4,000.00 at 3%		120.00
Tax on \$65,242.12 at 5%		3,262.11
Surtax on \$77,379.62		<u>7,388.33</u>
Total		\$10,830.44
Less:		
Earned income credit		<u>5.62</u>
Tax due		\$10,824.82
Tax assessed		<u>None</u>
Deficiency in tax, assessed November 23, 1935		\$10,824.82
25% penalty for failure to file return, assessed November 23, 1935		\$ 2,706.20
50% penalty as provided by section 275(b), Revenue Act of 1926, assessed November 23, 1935		5,412.41
Interest, assessed November 23, 1935		<u>4,993.65</u>

1934

Net income reported (No return filed)		None
Income received from sale of paintings		<u>\$ 8,569.00</u>
Net income		\$ 8,569.00

Computation of Tax

Net income		\$ 8,569.00
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Computation of Tax (1934) - Continued

Net income	\$8,569.00
Less:	
Exemption	<u>2,500.00</u>
Net income subject to surtax	\$6,069.00
Less:	
Earned income credit	<u>300.00</u>
Net income subject to normal tax	\$5,769.00
Normal tax on \$5,769.00 at 4%	\$ 230.76
Surtax on \$6,069.00	<u>83.45</u>
Tax due	\$ 314.21
Tax assessed	<u>None</u>
Deficiency in tax, assessed November 23, 1935	\$ 314.21
25% penalty for failure to file return, assessed November 23, 1935	78.55
50% penalty as provided by section 293(b), Revenue Act of 1934, assessed November 23, 1935	157.11
Interest, assessed November 23, 1935	12.98

272M REV. SEPT., 1934

N O T I C E

APPEALS SHOULD BE ADDRESSED TO THE
UNITED STATES BOARD OF TAX APPEALS,
WASHINGTON, D.C.

IF YOU DECIDE TO INITIATE A PROCEEDING BEFORE THE UNITED STATES BOARD OF TAX APPEALS, your petition and proofs in the proceeding must be in accordance with the rules of practice of this agency. Under the Revenue Acts of 1926, 1928 and 1932 as amended, the Revenue Act of 1934 and the rule of the Board, a petition (together with a filing fee of \$10.00) must be mailed in sufficient time or filed so as to be RECEIVED BY THE BOARD within ninety days after the attached registered notice is mailed (not counting Sunday or a legal holiday in the District of Columbia as the ninetieth day.)

The United States Board of Tax Appeals is in no way connected with the Bureau of Internal Revenue or the Treasury Department. Under no circumstances should a petition for redetermination be forwarded to the Commissioner of Internal Revenue or a collector of internal revenue.

December 3, 1935.

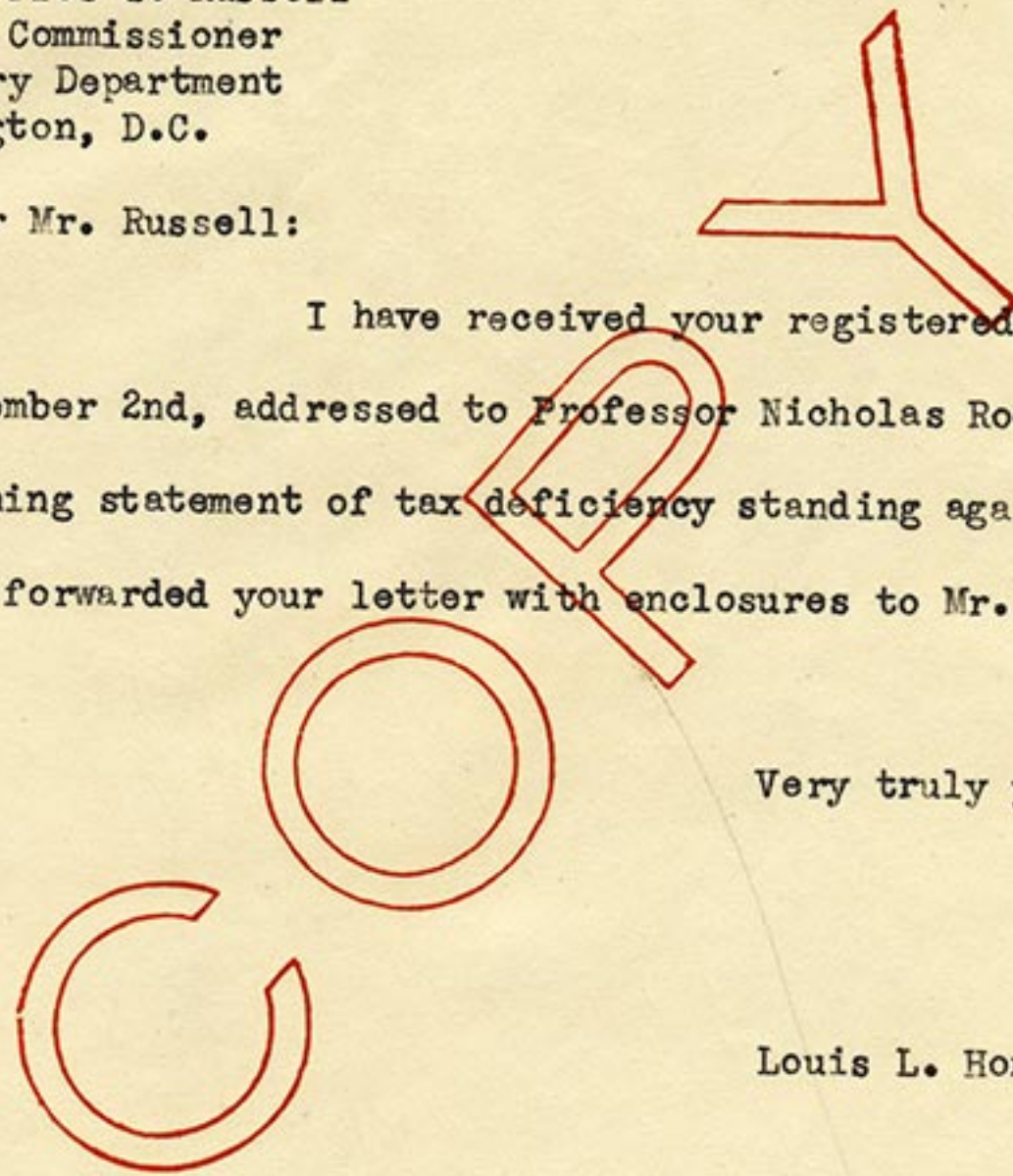
Mr. Charles T. Russell
Deputy Commissioner
Treasury Department
Washington, D.C.

My dear Mr. Russell:

I have received your registered letter of December 2nd, addressed to Professor Nicholas Roerich and containing statement of tax deficiency standing against him. I have forwarded your letter with enclosures to Mr. Roerich.

Very truly yours,

Louis L. Horch, President.



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MASTER INSTITUTE
OF ROERICH MUSEUM

INTERNATIONAL ART CENTER
OF ROERICH MUSEUM

ROERICH MUSEUM

ROERICH MUSEUM PRESS

URUSVATI
HIMALAYAN RESEARCH INSTITUTE
OF ROERICH MUSEUM

310 RIVERSIDE DRIVE
NEW YORK, N. Y.

OFFICE OF THE PRESIDENT

December 3, 1935

Professor Nicholas de Roerich
Naggar, Kulu
Province of Punjab
British India

My dear Professor Roerich:

Enclosed please find the following,
which I am forwarding to you:

1. Letter dated December 2, 1935 from Charles T. Russell, Deputy Commissioner, Treasury Department, Washington, in regard to tax deficiency.
2. Statement of taxes due.
3. Notice regarding Appeals.
4. Three letters dated November 29, 1935 from James H. Fay, Chief Field Deputy, Treasury Department, New York, in regard to warrants for distraint.

Very truly yours,

Louis L. Horch, President

8 pages enclosed

December 3, 1935.

Professor Nicholas de Roerich
Naggar, Kulu
Province of Punjab
British India.

My dear Professor Roerich;

Enclosed please find the following,
which I am forwarding to you:

1. Letter dated December 2, 1935 from Charles T. Russell, Deputy Commissioner, Treasury Department, Washington, in regard to tax deficiency.
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Very truly yours,

Louis L. Horch, President

8 pages enclosed

(Air Mail Registered Receipt attached
Dated Dec. 5, 1935. No. 657541)

MEMORANDUM # 6

Already since 1923 Mr. L.L.Horch attends to all my financial and tax matters. Let us go over all the documents referring to the taxes, which are on file here:

1) For the year 1923 - Tax Receipt #499084, 30th April 1923, on which is stated that 1922 tax has been paid and 1923 has been guaranteed. The receipt is signed Nicholas K. Roerich in the undoubted handwriting of Mr. Horch, and countersigned Mr. Thomas (who was then Manager of Mr. L.L.Horch's office). Since this was made out in Mr. Horch's office and signed in his own handwriting, this proves that he already then attended to my taxes. And it guaranteed the year 1923. A photograph is enclosed.

2) For the year 1924 - Tax Receipt #730593, 2nd December 1924. Marked "transient formerly resident". This receipt has the signature of Nicholas Roerich in Prof. Roerich's handwriting, but was prepared by Mr. Horch. This terminated the six weeks' stay of Prof. de Roerich at New-York, and from this time on he becomes a non-resident. A photograph of this document is also enclosed.

3) 1923-1929. Since 1924 to 1929 Prof. Roerich has not returned to the United States. The expedition, according to a statement by the Roerich Museum signed Mr. L.L.Horch, dated April 4th 1930 and executed before a Notary Public, "lasted from 1923 to 1929".

4) The year 1929. For this year there is a copy of the tax return for 1929 Federal and N.Y.State Tax, with a stamp of Teller No.1, dated March 8, 1930. At this point Prof. de Roerich has become again resident. These tax papers have been prepared by Weinberg and Josephson, Certified Public Accountants, on the data submitted to them by L.L.Horch, as he was in charge of and kept all Prof. de Roerich's accounts. It is of interest to note that upon the tax return there is written: "Nicholas K. Roerich c/o L.L.Horch".

5) For the year 1930. We have a tax receipt #37a-6260 (copy of return) made out on Feb. 25th for the period Jan. 1 to March 30, 1930, and taken out for Prof. de Roerich's departure. This receipt is signed L.L. Horch, as agent. As this was in my presence in the U.S., this is one more proof that Mr. L.L.Horch attended to taxes. A photograph of this tax return is enclosed.

6) After Prof. de Roerich's departure from the U.S.A., there was an official letter from the President's Office, Roerich Museum, dated March 25, 1931, signed L.L.Horch, Letter #4, with the following paras:

"Income tax. Income tax for yourself and Dr. Georges Roerich were presented to the income tax department. There was no tax for you, but there was a tax of \$16.31 for Dr. George. If you wish I can send you other copies of the income tax form. Will you also please advise me, if I should send you a statement of your private financial account".

This once more proves that he attended to Prof. de Roerich's accounts. A photo is enclosed herewith.

7) For 1931 we have copies of Tax returns of New-York State and USA Federal Tax, made out by Messrs. Weinberg & Josephson, and in his diary dated March 13th, 1932 Mr. L.L.Horch writes "Had to pay \$206.76 Income Tax for Prof. Roerich. I will send a copy of the statement by next mail.". A photo of this is attached.

8) For 1932. In his diary, dated March 4th, 1933, Mr. L.L.Horch states:

"Prof. Roerich's income tax is being taken care of". A photo is sent herewith. This proves his attending to all the income tax matters. On February 7th, 1934, Messrs Weinberg & Josephson wrote to Mr. L.L.Horch, upon the latter's inquiry:

To: L.L.Horch, president Roerich Museum
310 Riverside Drive, NEW YORK CITY.

Feb. 7, 1934

Dear Sir:

In response to your inquiry a search of our files shows that Federal and State of New-York Income Tax Returns for the years 1931 and 1932 were prepared for Professor Nicholas Roerich and duly filed as required by law.

Very truly yours,
WEINBERG & JOSEPHSON

PJ:HS by: (signed) Philip Josephson.

Also for the same year 1932 Prof. de Roerich has a cable as follows:

"New-York #121, August 29, 1933 - DLT ROERICH NAGGAR This confirms that Nicholas Roerich derived no income nor paid any taxes last year in the United States all money transfers cabled came from capital - Horch, President Roerich Museum".

9) For 1933 we have no documents except the inquiry of Feb. 7 th, 1934 by Mr. L.L.Horch to Messrs Weinberg & Josephson in regard to taxes, as seen from the copy of Messrs Weinberg & Josephson's reply above quoted. As this inquiry was made by Mr. Horch when usually returns are being prepared and refers to taxes, it is logical to presume that this inquiry was necessary in order to prepare the 1933 year tax returns.

10) For the year 1934. In this year Prof. de Roerich arrived in the United States and left Seattle in April 1934. We have copy of the Income Tax Return from the Federal Tax Dept. #352 dated April 13th, 1934, and here Prof. de Roerich is marked as not a U.S. citizen and as non-resident. Thus at this period Prof. de Roerich was not regarded as resident. From the above it is amply proved that Mr. L.L.Horch always attended to all tax and financial matters of Prof. de Roerich. Out of the 13 years from 1923, Prof de Roerich was in the USA on three short visits only: beginning Nov. to Dec 10th 1924; June 17 1929 to Apr. 8, 1930; and Mar. 16 to Apr. 22 1934, thus totalling but a little over a year. During the period of the expedition most of the time Prof. de Roerich was unreachable and the tragedy of the loss of five people and the whole caravan is sufficiently known.

The above is the tax material which is on hand here.

Nicholas de Roerich

(signed) N. de Roerich.

NAGGAR
Dec. 10, 1935.

138/56



TREASURY DEPARTMENT

INTERNAL REVENUE SERVICE

NEW YORK, N. Y.

OFFICE OF THE COLLECTOR
SECOND DISTRICT OF NEW YORK
CUSTOMHOUSE

IN REPLYING REFER TO
JFR-601

December 12, 1935.

Mrs. Lina Lichtmann,
Master Institute of United Arts,
310 Riverside Drive,
New York, N. Y.

Madam:

Reference is made to your call at this office relative to
income tax returns for the year 1935.

The forms have not been officially released to this date,
however, in view of the fact that the returns must be transmitted
to Prof. Roerich, who is travelling in a foreign country, the
necessary forms are enclosed herewith. It is to be noted that the
return for the year 1935 must be filed in duplicate.

Respectfully,

James J. Honey
Collector.
JH

es
enclos.

CONFIDENTIAL COPY

MEMORANDUM # 8

On December 17th, 1935 I received from Mr. L.L.Horch a registered letter containing in an opened envelope tax demands as per copies attached hereto. Since Mr. L.Horch in his accompanying note enumerates the contents and text of this opened letter, it is clear that he has himself opened the letter and taken full cognizance of their contents. Thus he has proved once again that he was attending to all my financial and tax matters.

It is of interest to note that by his last letters, dated Sept. 27, 1935, he officially severed all connections with us. Therefore it is incomprehensible, if not even illegal, that after his official notification severing all connections, Mr. Horch yet continues to open my mail and to take cognizance of its contents, instead of forwarding it unopened. This proves that similar actions may have occurred also at other times, the more so as I have very strangely received no letters from the New York address already for a long time.

In view of this strange occurrence we are the more surprised how a lien on my property in the U.S. could have been placed before notifying me of it, unless someone appeared as my representative on that date.

It is further interesting to note that in his accompanying letter, written on the Roerich Museum letter paper, Mr. L.L.Horch states on Nov. 26, 1935: "I have cabled you the contents of this communication", whereas his cable about this matter was dated New York Nov. 28th, 1935 and on that same date, according to the date on his cable, he notified me that a lien has already been placed on all my property in America. While the two cables were sent on the same day, Nov. 28th, the first cable being LC arrived on Nov. 29th at 9 a.m., whereas the second being DLT was only received here on Dec. 1st, at 9 a.m. The fact that both cables were sent on the same date is important.

In this memorandum I do not repeat the facts which were already previously cabled and embodied in previous memoranda and letters, namely that first of all the very nature of the demand is incomprehensible.

NAGGAR

Nicholas de Roerich

Dec. 19th, 1935.

RE: ROERICH TAX MATTER

February 14, 1936.

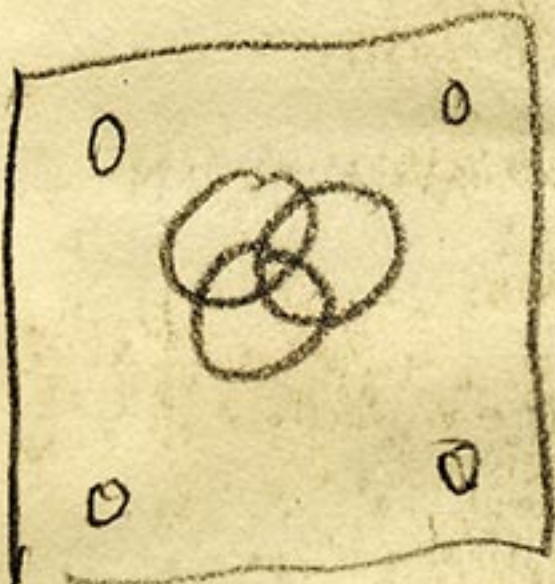
Conferred today with Chief Deputy Fay and Deputy Otto Anderson. The discussion revolved around whether Roerich had any funds or property here. Anderson stated to me that Horch came down to his office this week and left with him certain papers listing various paintings painted in 1931 to 1933, many of which were sold. There were also copies of letters from Mrs. Lichtmann to Mr. Horch, forwarding various sums of money. Copies of these letters indicate that the various sums were on account of the purchase of paintings. Anderson stated that the paintings sold recently, according to his records, are as follows:

- (1) No. 78, "Heavenly Himalyas," to P. H. Hiss for \$6,500; \$4,500 of this was forwarded by Mrs. Lichtmann on July 27, 1934. The sale of the picture, however, seems to have taken place on October 19, 1933.
- (2) A sketch for \$100 to Mrs. Buxton. This is identified under date of a letter signed by Mrs. Lichtmann, dated November 9, 1934.
- (3) To Mrs. Seidel, a sketch. The letter of Mrs. Lichtmann is dated December 28, 1933, and forwards the sum of \$25.
- (4) To Mr. Zimmerman, \$100, for "Sophia Almighty Wisdom." This sum is forwarded by Mrs. Lichtmann under date of December 28, 1933.

And others - all sheets attached.

D

128/59



Miss

R. W. H. H. H.

Heavenly Heavenly

78 6500

1933 Oct 19

VPH Hiss

Kuluta Cress. Morning
Sold to Dr. Myers

138/60

P. Borka 8500

Kuluta Series #13
Ingeborg Fritchi 200

Mrs. Campbell 375

Kuluta Series
Summit

Kahud Sold to Mrs
Campbell
1250

Mountain^m Path - Mrs Campbell
1250

Spies - Newark, New Jersey

138/61

8/4/34 6500 4500

July 27, 1934

July 16, 1934 S. Zimmerman

Mrs. Beaton Nov. 9, 1934

picture for 100
scrutch

Dec 28 - 1933 Mr. Leibel

scrutch 25.

Sophia
Almalyk Wiscan
Zimmerman 7/100

Dec 28 1933.

1931

138 / 62

22 Sold to Mrs Campbell 375
~~to name~~ _____

- 31# Sacred Mountain # 31
 75 Mother of Shingiz-Khan 75
 5 St Genevieve
 87 Himalyas
 83 Isaa
 78 Heavenly Himalyas
 6 Lotos
 79 Treasure of the mts
 100 White Stone
 93 Glory of the Hero
 105 Himalyas
 98 the morning
 35 Temptation
 88 Himalyan Summit
 23 Descent into Hell
 73 Story of the Hero
 etc.

138/63

Kardang Stupa

138/64

Sold to Dr Rotha

400.

Morning Prayer

Sold to Mrs Tompkins

350

Gepang

Sold to Mrs Campbell

400.

~~48-~~ Thibetan Camp - Sold to Dr Rotha
125

Oh coming one - Sold to Mrs C.
1500

Thibetan Bulling Mrs Smith
350.

138/65

Judge Charles M. Trammell,
United States Board of Tax Appeals,
Constitution Ave at 12th Sts,
Washington, D.C.

138/66

163 East 46th St.,
New York City,
February 25, 1936.

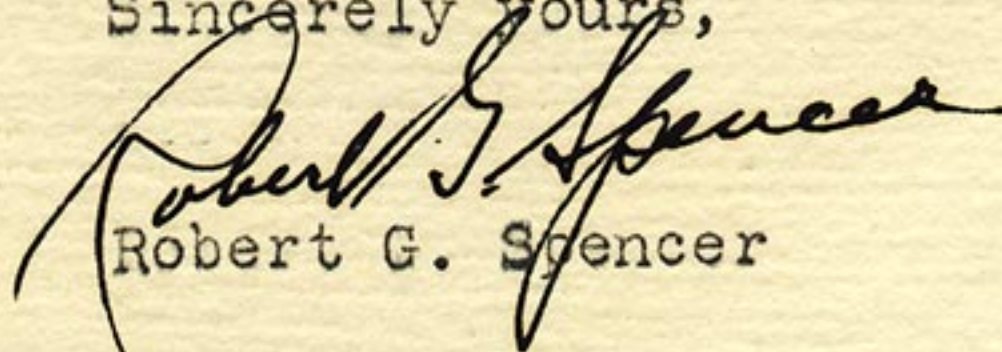
Dear Judge Trammell,

This will introduce Mrs. Helen Seidel, a former neighbor of ours and a very good friend of our family and Mr. Herbert Plaut, attorney for the Nicholas Roerich Museum here in New York City.

They are in Washington to straighten out some difficulties of the Museum and any suggestions you make as to whom they should see will be appreciated by them as well as myself.

With kindest personal regards, I am,

Sincerely yours,


Robert G. Spencer

Judge Charles M. Trammell,
United States Board of Tax Appeals,
Constitution Ave., at 12th Street,
Washington, D. C.

2/26/34

138 / 67

Mr Sedel called.

Says Congressman Fuller
is very close to him
& will be told me all
so he taken care of
when we get to
Wash. Sedel

apparently is to give
us a letter of introduction
to Fuller who in
turn is supposed to
help us with Lockhart
who apparently is the
head of the Bd of T. A. P.

D.

✓ no 136.

138/68

Spoke to Mahoney

He will be here at

4:15 PM today.

~~5~~

Mahoney here conferred
with HD & HP from
4:15 to 5:30 PM.

D

✓ 1-27/36

Mrs Campbell called.

Thanked me for getting

on the job with

Mahoney & wants his

fill as soon as possible

D

THE NEW YORK PUBLIC LIBRARY
ASTOR LENOX TILDEN FOUNDATION
455 N. 5TH ST. NEW YORK, N.Y.

H-11

138 / 69

Read letter from
 Roenich today - wants
 you to call her today
 for appointment tomorrow
 to discuss that letter.

D.

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 4-1830

FOR PRIVATE RECORDS
 DIVISION
 4-1830

138 / 90

Hon Claude Fuller
Congressman - Arkansas

Capital



138 / 71

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60 SOUTH STREET, BOSTON, MASS.
171 West 71st St-New York, N.Y.

Feb 27th-1936

Hon Claude Fuller
Washington, D.C.

Dear Claude:

This will serve as introduction for Mr. Plaut, who is
the attorney handling the matter Mrs. Seidel spoke to you about.

Everything you do to help Mr. Plaut along in this
matter will be considered a personal favor to me, and will not be
forgotten.

With every good wish

Yours,



138/72

Telephone Message

Date 3/7/36 Time File By Robert

Call for Mr. From Murray:

From Opinion - unofficial
Number will probably wash
Message out in a short
time. Not indictable
for anything prior to
1949 - Comr. must
prove fraud.

405-5

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