

ELIZABETH READ

1934 - 1940

January 13, 1934

100

Dear Miss Reed:

I am so glad the pen knife turned up. I was beginning to wonder what might have happened to it. In searching for the pen knife, the maid found this handkerchief which belongs either to you or Miss Lape.

I was sorry not to see more of you when you were here.

Very sincerely,

Secretary to  
Mrs. Roosevelt

Miss Elizabeth Reed  
20 East 11th Street  
New York  
N.Y.

0

February 24, 1934

100

Dear Elizabeth:

This sounds perfectly ridiculous to me. What do you think about it?

I am enclosing my check for \$50 for my income tax work. I rather imagine that I shall have to pay a tremendous tax, and I will be glad if you will let me know as soon as you can what it is. If it is too large I shall have to pay it in instalments.

Affectionately,

0

Miss Elizabeth Read  
20 East 11th Street  
New York

Let. from Elizabeth Hilton  
Philadelphia (*no street address*)  
about Bolshevik agitations

Q-181

February 22, 1934

100

Dear Miss Reed:

We did not have the enclosures when I sent you the list of Mrs. Roosevelt's income and contributions. The Bell Syndicate is the same as the radio broadcast. I made a mistake in crediting it to the J. Walter Thompson Company. They did have something to do with the broadcasting, but apparently were not the ones who paid the fee.

The North American Newspaper Alliance I listed as susp.

Very sincerely yours,

Secretary to  
Mrs. Roosevelt

0

Miss Elizabeth Reed  
20 East 11th Street  
New York  
N.Y.

Q-Ri

100.  
May 25, 1934

Dear Elizabeth:

Thanks very much for your  
letter and for straightening out my  
income tax.

much love.

affectionately,

Miss Elizabeth F. Reed  
Westbrook  
Conn.

S:O

2. 5-25-34

LAW OFFICE OF  
ELIZABETH F. READ  
280 BROADWAY, NEW YORK CITY

Westbrook Conn.  
May 21 1934.

Dear Eleanor,-

I enclose a copy of a letter in answer to the letter from the New York State income tax bureau about your 1932 return: It took me a little while to get hold of this older return

You will note that the return, as filed, does include your share of the profits from the Todhunter School, and that your share of the loss on the Valkill Shop was deducted.

The only change to be made is the one that results from their refusal to allow the deduction for bad debts to the School. You will therefore have to pay the tax on \$555. 81 more, but since you can deduct 15% for contributions, you would have to pay the tax only on 555. 81 less the 15%, -i.e. on \$472. 44. The tax being 4%, you will have to pay \$18.90, plus interest, if any, on the \$18. 90.

We have spent the whole day cutting the roses back to the roots-- all the canes having died; but they all are coming up from the roots again, so that we aren't as cast down as we might be. Have to do it with the ivy too.

Mother Nature has the last word!!!!!!!

Love and greetings. Don't wait till September, if you happen to be dashing through New England before then.

Ever affectionately

*ER*

*Thank you for*

May 20 1934.

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

Dear Mr. Palmer,-

Mrs. Franklin D. Roosevelt has referred to me your recent letter about her 1932 income tax return, since I prepared it.

You inquire whether her share of profits from the Todhunter School is included in her income as returned, and state that her share of loss from the Valkill Shop is not deducted.

On my office copy of the return, however, both of these items are correctly given. In Item 21 Mrs. Roosevelt's income as writer, editor and teacher, and for talks on the radio, is given as \$25033.58, itemized as follows in the sheet pasted on the following page of the return:

Salary Todhunter School . . . . .	2000.	Profit or loss	
Junior Literary Guild . . . . .	850.	Profit from School . . . . .	\$4045. 30
Book (Stokes Co.) . . . . .	2500.	Loss from Valkill Shop . . . . .	186. 72
Mafadden Babies etc. . . . .	500.	net profit . . . . .	3858. 58
Articles and speeches . . . . .	2725.	(added to income)	
Radio . . . . .	5400.		
Bell Syndicate . . . . .	7200.		
	<u>21 175.</u>		
Added profit . . . . .	5 858. 58		
Total income under Item 21-9	25 033. 58		

The only alteration, therefore, apparently, is the increase in the taxable income on account of the withdrawal of the claim for bad debts by the Todhunter School, increasing Mrs. Roosevelt's income by \$555.81 --against which, as you state, she would be allowed to deduct 15% for contributions.

If your copy of this return does not agree with what I have written, I should be glad if you would let me know. Sometimes pasted slips come off, in the process of handling. If you do write again, please write to me at Westbrook, Conn., R.F.D.

I shall be glad to be of service to you in any way.

Very truly yours,

EPR-hs

100

July 13, 1954

Dear Miss Read:

Mrs. Roosevelt asked me to send you this, so that you would have it on record in case there is any question about the income tax on her broadcast money.

Very sincerely yours,

Secretary to  
Mrs. Roosevelt

S:O

Miss Elizabeth Read  
20 West 11th Street  
New York  
N.Y.

Letter from Office of Sec. Treasury  
saying Mrs. R. Not obligated  
to pay income tax on money from  
radio talks, as the funds are  
definitely assigned elsewhere

W. J. Read  
SALT MEADOW

100

Westbrook Conn.  
July 16 1934.

Dear Mrs. Scheider,-

I have received the Treasury statement about Mrs. Roosevelt's income tax, and will keep it safe until the time for using it comes.

I hope you are getting a little vacation too? Although I judge you are still in Washington.

With all good wishes,

faithfully

*Elyse Read*

THE AMERICAN FOUNDATION STUDIES IN GOVERNMENT

GIRARD TRUST BUILDING, PHILADELPHIA  
566 FIFTH AVENUE, NEW YORK

PHILADELPHIA: RITTENHOUSE 7993  
NEW YORK CITY: WICKERHAM 2-1690

CURTIS BOK  
Chairman  
ESTHER EVERETT LAPP  
Director  
ELIZABETH E. ADAMS  
Director of Research

100

New York  
January 31, 1935

Dear Eleanor:

I received the statement of your earned income and of your contributions for 1934. Thank you very much for the check.

Please remember that I also need the statement of your share of the profit or loss in the school and in the shop at Valkill when it is ready.

The statements from your trust accounts usually come in around the 12th of March. I wonder if it would be possible to get them to send these statements to us earlier, since I cannot make up the return until I have them?

Ever affectionately yours,

SR

tr

Mrs. Franklin D. Roosevelt  
The White House  
Washington, D. C.

20 East 11 th Street  
New York City  
January 25 1935.

Dear Eleanor,-

The discussion now of the rate of wages to be paid under the new works relief bill will be hotter in the Senate. I am in the middle now of an abstract of the way this situation was handled in Sweden,- the one country where they seem to have got the best of the depression. I will send you a copy of the abstract in a few days.

With the textile situation, and the auto unions etc: it looks as if labor would keep the newspapers busy in 1935, doesn't it? Some real fights coming.

The Philadelphia situation fizzled out very queerly. Stokowski sent an open letter of resignation to the board of directors, outlining a lot of causes of friction, some of which, he said, had hampered his work a great deal, so much, in fact, that it was not possible for him to go on there. At first public opinion was wholly with him; but when the board sent him a letter asking him to state the terms on which he would remain, he reversed himself completely, to every one's stupefaction, and offered to remain without conditions. The plan had been, if the board would not give him more power,- for a new orchestra to be formed, with Esther running it, and Curtis Bok with them; and some three fourths of the players were ready to resign and go along. Curtis had tried to get the board to resign as a whole and have a new board elected by the subscribers, but that fell through and Curtis had to resign as a director and as president of the board; his mother and two other Stokowski subscribers resigned too.

He had the whole situation in his hands, and threw it away-- nobody knows why. I am sure there is some connection with money; he was extremely agitated at a newspaper article showing that he had been making some \$250,000 a year with the orchestra, from conducting, broadcasting, and royalties on records. I am inclined to think it is possible that he has not been reporting his full income, and I would give a good deal to see his income tax returns for the last few years. I know that two years ago his income from the orchestra was over \$260,000, and of course in the course of 20 years he must have salted away something considerable from which he gets additional income. He may have a blackmailer. But there is some money aspect to it.

Esther gave notice, when he reversed himself so completely, that she was out of the picture. Curtis is out, and his mother. It is a pity, for Esther liked him and liked the work better, I mean enjoyed working in that field. His last act was to send her a note the day he left saying that he hoped they would be working shoulder to shoulder again and that he hoped she felt the same way.

She is continuing for the present in Philadelphia, since she had an office and apartment there, but only on the American Foundation work. We are continuing the studies in government, of which she spoke to you some time ago. She is working on that there and I in the New York office.

W'd love to see you whenever you are around.  
love as ever.

Edw. 7

When there was talk of Esther's doing the Philadelphia orchestra work, the vicepresident of the board wrote about her to some members of the American Foundation Committee. Root must have heard of it, for a little later, when the question of ending the committee came up, he said in writing to Curtis about the Committee, that he had a very high opinion of Esther and would be glad to give evidence on that point at any time when it would be useful. So Curtis called for his evidence; it came by return mailspecial delivery, handwritten, in a shaky hand. But there is nothing shaky about his opinion! I enclose a copy of it.

SR

C  
O  
P  
Y

998 Fifth Avenue  
New York City

Dear Mr. Bok:

I have no doubt whatever about Miss Lape being able to fill a position that combines business with financial aspects.

She has a strong, clear intelligence, complete self control, sympathetic understanding of character and easy promptness of executive action.

I should say she is competent to fill any position whatever in any corporation.

Very truly yours,

Elihu Root

December 14, 1934

February 4, 1935

100

Dear Elizabeth:

I think if you will telephone both banks they would arrange to send you the trust accounts showing on what I pay taxes. Also, I will write to Marion and Nan immediately and tell them to send their accounts directly to you.

Sincerely,

Miss Elizabeth F. Read  
20 East 11th Street  
N.Y., N.Y.

S:DD

100

March 23, 1935

Dear Elizabeth:

I will be glad to know what you hear from Nan. In the meantime I am paying the tax because I think probably they are right.

Affectionately

S O

Miss Elizabeth Read  
565 Fifth Avenue  
New York

THE AMERICAN FOUNDATION STUDIES IN GOVERNMENT

GIRARD TRUST BUILDING, PHILADELPHIA  
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California Institute of  
Technology

ROSCOE POUND  
Dean, Harvard School of Law

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Vice-President,  
New York Herald Tribune

ELIHU ROOT  
Former Secretary of State

WILLIAM SCARLETT  
Protestant Episcopal  
Bishop Coadjutor of  
Missouri

MRS. F. A. VANDERLIP  
President,  
Board of Trustees,  
New York Infirmary  
for Women and Children

JOHN G. WINANT  
Former Governor  
of New Hampshire

ELIZABETH F. READ  
Director of Research

New York  
March 22, 1935

Dear Eleanor:

As to the proper amount of the item of loss on the Valkill Shop in 1933: A slip was sent me with the figures I used, as being the loss for that year. I understood it to be the amount that was to be entered on your tax as your loss. If it is the entire loss, then the return is incorrect on that point, and the extra amount of \$10.86 is due.

Each year I have been receiving a slip in the same way and have treated it in the same way, so it is possible that the 1934 return is wrong on that point. I take it from the figures in Mr. Palmer's letter that your interest in the partnership is one-fourth.

I will write to Nancy and ask her whether the figure she sent me this year was your loss or the entire loss.

Ever affectionately,

*SR*

tr

Mrs. Franklin D. Roosevelt  
The White House  
Washington, D. C.

*Handwritten notes:*  
L.H. ...  
6-2

*file*

*Read*

THE AMERICAN FOUNDATION STUDIES IN GOVERNMENT

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Laboratory of Physics,  
California Institute of  
Technology
- JAMES D. MOONEY  
President,  
General Motors Export  
Company
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New York Herald Tribune
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- WILLIAM SCARLETT  
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President,  
Board of Trustees,  
New York Infirmary  
for Women and Children
- JOHN G. WINANT  
Former Governor  
of New Hampshire
- ELIZABETH F. READ**

*have sent / Report can  
I think we have to write her  
2-26-*

*100  
ask you - for  
then tell P. Read  
Robertson*

New York  
April 15, 1938

Dear Eleanor:

If nothing unforeseen happens, Ikemoto and I plan to leave these parts for Westbrook May 1. If you are going to be in the city before that and have a free hour, I would like very much to talk a few things over with you before I get so far away.

I shall probably be in Philadelphia from Thursday night until Sunday night of this week, but outside of that I shall be here all the time.

Ever affectionately yours,

*ER*

*Will you  
have your  
place  
I'll pick her  
up at her office*

tr

Mrs. Franklin D. Roosevelt  
The White House  
Washington, D. C.

May 4, 1935

100

Dear Elizabeth:

Thank you very much  
for your letter and for the informa-  
tion which you gave. It is always  
grand having a chance to talk to  
you and the general effect is always  
anything but destructive.

Much love,

Miss Elizabeth F. Read  
Director, The Research Department  
The American Foundation Studies in Government  
565 Fifth Avenue, N.Y.C.

S: DD

Thanks  
11/1/35  
5-4-35

THE AMERICAN FOUNDATION STUDIES IN GOVERNMENT

GIRARD TRUST BUILDING, PHILADELPHIA  
566 FIFTH AVENUE, NEW YORK

PHILADELPHIA: RITTENHOUSE 7593  
NEW YORK CITY: WICKERSHAM 2-2610

New York  
April 30, 1935

- CURTIS BOK  
*Chairman*
- ESTHER EVERETT LAPE  
*Member in charge*
- KARL T. COMPTON  
*President,  
Massachusetts Institute  
of Technology*
- THOMAS W. LAMONT  
*J. P. Morgan and Company*
- ROBERT A. MILLIKAN  
*Director, Norman Bridge  
Laboratory of Physics,  
California Institute of  
Technology*
- JAMES D. MOONEY  
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General Motors Export  
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Missouri*
- MRS. F. A. VANDERLIP  
*President,  
Board of Trustees,  
New York Infirmary  
for Women and Children*
- JOHN G. WINANT  
*Former Governor  
of New Hampshire*
- ELIZABETH F. READ  
*Director of Research*

Dear Eleanor:

As a continuation of our conversation last Friday, with reference to what I think could be done:

The public utilities are not the only producing unit in the United States where holding companies exist. I think there is a similar situation--at least similar in effect if not in structure--in almost every industry or productive unit. That is to say, that in practically everything there is so extensive a structure or procedure between the producer and the consumer that the producer gets less than he should and the consumer pays more than he should. This is to my mind the key situation, which most of all needs attack.

You may have noticed that for over a year there has been a commission working in Canada on what they call the price spreads--i.e., the spread between the price paid to the producer and the price paid by the consumer. I have a copy of the testimony taken at these hearings, but I am not going to send it to you, because it fills three huge volumes, which it will take the nicer part of the summer at Salt Meadow to get through. A summary, however, with recommendations, has been submitted to Parliament, and I hope to receive a copy of this shortly. I will summarize their recommendations and send you a copy.

In this same connection, you may have noted or been told that the Federal Trade Commission has made an investigation of the milk situation in the state of Connecticut and in the Philadelphia milk sheds, which certainly indicates a similar price spread. I have asked Mr. Koppelman, representative from Connecticut, to send me a copy at Westbrook, and I will send you a summary of that, too.

On colonization, another subject in which we are both interested, I thought you might like to see a letter with reference to subsidies for colonization in Northern Ontario. I have written again to the Deputy Minister of Lands and Forests, asking for more specific information about the amount of the subsidy, the method of choosing settlers, etc. I also enclose an editorial on colonization from the Christian Science Monitor for April 29, which makes the point that

you and I mentioned a year or so ago. I think the way we put it was that mere subsistence was not enough. This editorial makes the further point that in some of these situations, like that of the Ozark mountaineers, the people, as well as the land they are now on, are sub-marginal.

Senator Norris mentioned in a debate the other day a California state experiment in colonization, referring to it as a success. A few days later he said that he had been informed that it was not successful. I wrote to Senator Johnson, who says that it was unsuccessful. He refers me to two men who could tell me about it, and I have written to them: I will send you a brief summary of their statements, if and when I get them.

I am going to Westbrook tomorrow and shall pursue my industries there along these lines, fitting them in somehow with the garden work. I do not want to get out of touch, and I think that about once a week I will send you a little budget, like this one, of things that I think will interest you. In our brief conversations I always have so many points that I want to mention that sometimes I wonder afterwards if the general effect of what I say is destructive. You know, however, that that is not my intention. But I think none the less I will supplement with a few constructive notes from time to time!

Do not forget that the address is Westbrook, Connecticut, R. F. D., and that the telephone number is Saybrook 1 1 Ring 2 3.

Ever faithfully yours,



tr

Mrs. Franklin D. Roosevelt  
The White House  
Washington, D. C.



ONTARIO  
OFFICE OF THE  
DEPUTY MINISTER OF LANDS AND FORESTS

RECEIVED

APR 30 1935

THE AMERICAN FOUNDATION

Toronto, April 26th., 1935.

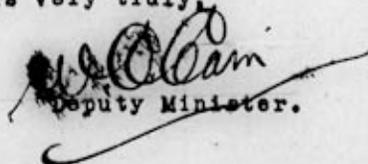
Dear Madam,

Relative to your inquiry of the 23rd instant addressed to the Hon. the Prime Minister of Ontario, which has been transferred to this Department for attention, permit me to say that the remarks quoted by the newspapers as having been made by the Prime Minister of the Province were extracted from certain reference that the Prime Minister made in the House when the estimates were up for discussion. The item in question was a certain appropriation for advancing loans to settlers in the Northern part of the Province, and the point, I understand, that he wished to make was that there was to be a restriction in respect of future advances and a substitution therefor in the form of requiring individuals to work for advances made, or, in other words, to encourage the rendering of service rather than continuing too close a paternalistic system of advances.

During the past two years or so substantial efforts were made in the direction of putting unemployed relief recipients upon Crown lands, but the enterprise was largely an experiment, and while we are obligated under our agreements to look after the families whom we took up under the plan we are not augmenting those numbers by new settlers this year, and this statement as a policy of the Government was to a certain extent accentuated by newspaper reports and probably a misconception in certain circles has resulted therefrom.

Yours very truly,

WGC/AS

  
Deputy Minister.

Miss Elizabeth F. Read,  
Director, The Research Department,  
The American Foundation Studies in Government,  
565 Fifth Avenue,  
NEW YORK CITY, N. Y.,  
U. S. A.

## Planned Pioneering

**T**HE New Deal has "traded in" the covered wagon. As the first contingent of Minnesota farmers starts for the Matanuska Valley in Alaska, they mark something more than the beginning of one of the Government's most pretentious rural rehabilitation projects. They symbolize a new era when large-scale pioneering in the United States is to be a matter of direct Government concern. Planning has caught up with the frontier.

The transfer of populations from submarginal areas is probably one of the soundest of planned-economy theories. But there are problems in practice that are not always as simple as they appear upon the blue prints. And the social aspect of mass migration is one of these.

In the case of the midwestern farmers who are taking up the \$3000 Alaskan homesteads on a 30-year basis, the shift in environment will be marked, but not insuperable. For this reason picked families have been chosen. In the Ozark mountain region, where the Government is planning to resettle 45,000 natives, the geographical transfer involves lesser readjustments. Families in many instances will be moved only short distances to obtain fertile instead of barren rock-dotted mountain soil. But the mental readjustment, on the whole, will be more far-reaching because of the present character of the area with which the plan deals. While it may be overstatement to speak of the need for overcoming submarginal

culture as well as submarginal economics, there is, nevertheless, the necessity of providing wider mental as well as physical horizons.

This has become clearly recognized in purely social rehabilitation work where the goal is the eradication of slums and the creation of more salutary residential areas. The story of the families that used their new bath tub for a coal bin has become a social workers' cliché—and not always an accurate one, at that. But it serves to emphasize the need for educational processes that keep pace with outward surroundings. Population transfer on a grand scale thus must be recognized as involving more than transportation, new homes, and the tools to work the soil.

Chirba Savice  
4/25/35  
Miniton

100  
May 1, 1935

Dear Elizabeth:

Read

I am enclosing to you a little chart which Franklin drew for me on the subject of cotton, with the surplus given in the top line. You will note that the hope is when we get down to five million bales the Government can probably control it. Along with that goes the prices on the lower range. The bottom line means the parity with industrial prices. The hope is that when we get the surplus down to five million bales the cotton prices and this parity will be about the same.

Franklin also says that Chester Davis was trying to explain something - which he did very badly - in his speech the other night, namely, if it were a possible thing to make trade agreements with England, for instance, to raise the amount of agricultural products which we sell them (at present they are buying \$100,000,000 worth as against \$50,000,000 worth which we are buying from them)-if we could sell them \$50,000,000 worth of our agricultural products, bringing it up to \$150,000,000 worth which they buy, and in return buy \$100,000,000 worth from them, the ratio would be better and both of us would be better off. That is what he was trying to say.

Franklin also tells me that the insurance companies and savings banks have less than 1% of their money invested in holding companies,

so that the holding company bill will probably not affect them at all.

Would you and Esther care to come for just one night, on Tuesday, May 7th? I would, of course, rather have you stay longer, and I wonder if Wednesday, May 23d, to Friday, the 24th, would be better. Franklin will be here both times, but of course his plans change so rapidly that he cannot be absolutely certain.

Much love to Esther and yourself.

Affectionately,

S O

Miss Elizabeth Read  
20 East 11th St  
New York

## Unemployed Women

An article in the "International Labour Review" by Mr. Henry Fuss brings together some interesting material on unemployment among women. In the thirty-four countries of which the International Labour Office has figures there were last autumn about 4,000,000 unemployed women. They form something like a sixth of the total of the unemployed—Germany, Great Britain, the United States, and Italy 16 per cent, in Austria 28 per cent, and in Czechoslovakia 22 per cent. How far unemployment has been intensified by the efforts to substitute men for women cannot be estimated. Germany, Austria, and Italy have carried out these measures, although other countries have also tried to restrict married women's work. In the United States, probably, the measures have not had much effect. Mr. Fuss says that while (Russia apart) there has been in the last few years no tendency towards an increase in the number of women in employment, the present stagnation masks great changes. Women are leaving agriculture in most countries, a movement which he suggests is sound economically, since it is in part the reflection of advancing mechanisation, and sound socially, for it means that women are doing work that is often (especially in the peasant countries) excessively hard and exhausting for work more suited to their physique. In other industries, particularly the light industries, commerce, and non-manual occupations, women's employment has been steadily increasing. The evidence of a sex war and of the ousting of men from jobs by women does not, in any general sense, exist, and the attempts to divert women from employment in the supposed interests of men find their ground only in the desperation of the depression.

Zlateff ordered the arrest of Georgieff and Tsankoff and of some of their prominent followers; they have now been released. The arrests brought about the resignation of the three civilian Ministers, and Premier Zlateff in turn offered his resignation, which was accepted. On April 21 the new Tosheff Government was formed, and King Boris took the unusual step of issuing a manifesto to his people announcing the appointment of the new Cabinet.

The Tosheff Cabinet undoubtedly means increased influence for the King. Many Ministers are personal friends of the King. Tosheff, the 87-year-old Premier, was an esteemed friend of ex-King Ferdinand, though it was certainly not politics, and probably botany, always a favourite hobby of King Ferdinand's, that brought the two men together. Later Tosheff served in various diplomatic posts in the Balkans; during the World War he was Bulgarian Minister in Vienna. Tosheff was known as a friend of France and made no secret of his animosity against Germany. After the war he retired from the Diplomatic Service, and lived for some years in Vienna, where he was a familiar figure in a cafe frequented by foreign journalists.

(Politically his sympathies were for Malinoff, the leader of the Bulgarian Democratic party and the finest figure in Bulgarian politics before or since 1914. But a return from dictatorship to democratic methods is by no means easy, and it is certain that for a long time to come Bulgaria will have to suffer at least semi-dictatorial methods. Tosheff in his diplomatically worded programme declared that while he wanted to foster the democratic traditions of Bulgaria, he wanted also to continue the economic methods proposed by the Georgieff regime in May last year. His first endeavours will be to make a new Constitution and to rule on the basis of it.

All this, however, is vague. Bulgaria's difficulties are not yet at an end. M. Andrew Tosheff was, however, known as a skilled negotiator in his diplomatic career, and this quality may help him, at least for the time being. But there cannot be peace in the country until its people, with their strong political sense, have a share once more in the shaping of their own destiny.

## THE HEALTH RESORTS

[24 hours to 6 p.m. yesterday.]

Sun. Main Temperature,  
shades, fall. Low. High. Remarks.  
Hrs. Min. est. est.

Douglas 11.0 .. .. 47-67 .. ..

100

THE AMERICAN FOUNDATION STUDIES IN GOVERNMENT

GIRARD TRUST BUILDING, PHILADELPHIA  
565 FIFTH AVENUE, NEW YORK

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ESTHER EVERETT LAPE  
Member in charge

KARL T. COMPTON  
President,  
Massachusetts Institute  
of Technology

THOMAS W. LAMONT  
J. P. Morgan and Company

ROBERT A. MILLIKAN  
Director, Norman Bridge  
Laboratory of Physics,  
California Institute of  
Technology

JAMES D. MOONEY  
President,  
General Motors Export  
Company

ROSCOE POUND  
Dean, Harvard School of Law

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WILLIAM SCARLETT  
Protestant Episcopal  
Bishop, Coadjutor of  
Missouri

TRUMAN G. SCHNABEL, M.D.  
Associate Professor  
of Medicine,  
University of Pennsylvania

MRS. F. A. VANDERLIP  
President,  
Board of Trustees,  
New York Infirmary  
for Women and Children

JOHN G. WINANT  
Former Governor  
of New Hampshire

ELIZABETH F. READ  
Director of Research

*See* *Thompson*

New York  
May 27, 1935

Dear Eleanor:

Here is a clipping from the Manchester Guardian of May 7 which answers the question you were asking the President the other night. You will note that in the last sentence it says that there is no evidence of a sex war and of the ousting of men from jobs by women, and that the attempts to oust women from employment in favor of men find their ground only in the desperation of the depression. I am sorry that the clipping is not perfect. The left side had been cut too far over before I saw it.

I enclose another clipping, also from the Manchester Guardian of May 7, showing the changes in the consumption of cotton in Great Britain.

*Ever yours*  
*SR*

tr

Mrs. Franklin D. Roosevelt  
The White House  
Washington, D. C.

THE WHITE HOUSE  
WASHINGTON

August 26, 1935.

MEMORANDUM FOR

MRS. SCHEIDER

The President asked me  
to send the attached correspondence  
to Mrs. Roosevelt for Miss Read.

G. G. T.

*file*

*See Office file G-1  
correspondence*

SALT MEADOW

I have been intending to write to you about another matter. You know my undying interest in the question of the killing of the hogs. I noted in the Congressional Record one day recently that a senator mentioned a case that had occurred in Iowa, where 45 little pigs had had to be destroyed. The senator mentioned that Milo Reno had sent him photographs, and I wrote to Reno asking him what the facts really were. He wrote me in detail and sent me the photographs. These seem to be the facts:

*SET  
3 Apts*

A farmer named Saucke, living in Calhoun County, Iowa, who had signed the corn-hog contract, bought six sows, intending to breed them in the fall. He did not know, and apparently no one knew, that the sows had been bred already, so he was surprised when the six sows gave birth to 45 little pigs. He went to the County Committee to explain his predicament. The Des Moines office of the A. A. A. told him he could either forfeit the \$315 he had received on his contract as a first payment and waive the other two payments, or destroy the pigs. Saucke appealed to Secretary Wallace, which caused delay. Meanwhile, the pigs grew until they got to be about 35 pounds a piece. Secretary Wallace insisted that the law must be obeyed and that the pigs must be killed. Saucke offered to give the 45 pigs to either local or federal relief, but this solution was refused, and he was threatened with a fine of \$25 per head unless he killed the pigs. Not being able to afford this, he finally gave the pigs to a rendering company, which came and destroyed them and rendered them.

Reno sent me the enclosed pictures of the pile of dead pigs, the sows nuzzling them after they were killed, and the pigs being thrown out of the barn window and into the truck of the rendering company. Do not bother to send these photos back.

Ever affectionately yours,

tr

Mrs. Franklin D. Roosevelt  
The White House  
Washington, D. U.

The writer of the enclosed letter  
is

Miss Elizabeth Read  
Westport  
Connecticut

SALT MEADOW

Westbrook, Connecticut  
July 10, 1935

Dear Eleanor:

I have received the letters from Assistant Secretary of Agriculture Wilson and from Commissioner Helvering of the Internal Revenue Department, with reference to the statement recently made by the Chicago correspondent of the Winnipeg Free Press, to the effect that many packers are deeply in debt for the hog processing taxes.

If you had time to look at the letters, you must have noticed that neither letter answers the question that I asked. Assistant Secretary Wilson says that the total revenue yielded by the processing tax on hogs was \$243,489,535 by the end of April of this year. He says this amount has actually been paid to the government, thus there is no basis for the general statement mentioned in the enclosure that the processors have been allowed to process hogs without paying the tax thereon. What the article said was that many packers are deeply in debt for the hog processing taxes, and this, of course, may be true, whether or not the total revenue paid in is \$243,000,000 or not. Also, the enclosure did not make the "general statement" that the packers have been allowed to process hogs without paying the tax.

Both letters mention Section 19B of the A. A. A., which authorizes the Secretary to permit postponement of the processing taxes for a period not exceeding 180 days, and Assistant Secretary Wilson says that processors of hogs may apply for such postponement.

I am sorry to say that both of these letters seem to me evasive. We all know that Section 19B exists and we all know that a postponement does not end the obligation to pay the taxes, but neither letter answers the question as to whether it is true that packers are deeply in debt for the hog processing taxes.

My first reaction was to ask you to write again to them, asking them to answer the specific question raised in the first letter. Over night, however, it became clear to me that I ought not to involve you in any further argument on this point, since the Departments evidently do not want to answer, so I have decided to write to them myself on The American Foundation Studies in Government letterhead, or else to try to get the information in some other way.

Thanks a lot for trying to find out for me.

-----

SALT MEADOW

July 4 1935

Dear Eleanor -

I delayed answering your letter about the apartment in the hope that we could have the answers to your questions. But we haven't yet any information as to whether the shipping people will go early or not. We haven't been able to see them since your letter came, as they are away, but Foster is going to make another attempt to catch them next week. Then we will write you again.

You spoke of keeping only one of the kitchenettes as a kitchenette, & suggested keeping the one in the back apartment. We wondered if you had noticed that, as a kitchenette, the one in the front apartment is much better than the other. Two years ago it was enlarged by adding the closet with. If any thing beyond elementary cooking

might be indicated - coffee kept under  
it might be better to keep the  
layer one in commission. You  
might think it over.

The less can be in any name,  
of course. No one but us would  
ever see it.

Love and all good wishes. Wish  
you were here to enjoy our breeze &  
ride with us.

Come any time you can.

Ever affectionately

Sally

June 27, 1936.

100 ✓

Dearest Elizabeth:

I was so sorry that you had a cold and only hope that you will get over it quickly.

I hope Esther got into the Convention all right. Tommy is not going until Saturday night with me. Many, many thanks and much love. I hope to see you before very long.

Could you send me from the material you have for the income tax, the list of securities in my trust account? I know there are some Government bonds, but I have just heard from them that there are none in my regular account, and I would like to get the list so that I could see exactly what I hold.

Affectionately,

O n

Miss Elizabeth Read  
Salt Meadow  
Westbrook  
Connecticut

100  
THE AMERICAN FOUNDATION STUDIES IN GOVERNMENT

666 FIFTH AVENUE, NEW YORK

WICKERSHAM 2-2650

December 18, 1936

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for Women and Children

JOHN G. WINANT  
Former Governor  
of New Hampshire

ELIZABETH F. READ  
Director of Research

Dear Eleanor:

I have received the enclosed letter from Nancy, and have sent an answer, carbon of which is enclosed.

The reference to your "original investment in the first building" is not altogether clear, unless she means by that that this constitutes your entire investment, but if you as an individual or you as one of the partners in the business, sustained any loss--for instance, as in the illustration I gave Nancy--the amount spent on machinery as against the amount received when the machinery was disposed of--you are entitled to deduct that from your income tax.

Of course, the entire accounts of the Val-Kill Shop should be audited as of the close of business.

Ever yours,  
ER

Rt

Mrs. Franklin D. Roosevelt  
The White House  
Washington, D. C.

ask Edy about  
undecided program

C  
O  
P  
Y

December 17, 1936

Dear Elizabeth:

Eleanor sent me your note about any possible loss in the shop that could be taken off her income tax report.

The operating loss for 1936 was \$1,052.34 and that would be \$263.08 each for the four of us.

Eleanor's original investment was in the first building and she still has that building, so she can't claim a loss. (Depreciation of buildings was taken off each year in the Val-Kill reports)

Eleanor's original investment in the first building was \$9,300 and Marion and I had put in more than this in the other building.

How is the world going with you?

Lots of love.

Affectionately,

(Signed) Nancy Cook

Miss Elizabeth Read  
20 East 11th Street  
New York City

December 16, 1936

Dear Nancy:

Thank you very much for your letter of December 17.

I note that the operating loss of the Val-Kill Shop for 1936 was \$1,052.34, and that, consequently, Mrs. Roosevelt's loss in 1936 is \$265.08.

What I asked Mrs. Roosevelt to get from you and what I need to know for her income tax report is not merely a statement of the profit or loss for this last year, but a comprehensive statement of the profit or loss during the entire period that the shop has been in operation. For instance, a certain amount must have been spent by the Val-Kill Shop for machinery; was it possible to dispose of that at substantially the same price, or was there a loss on it which Mrs. Roosevelt is entitled to claim her share of as against her income tax liability.

A copy of your complete balance sheet, as of the close of operations and the surrender of your charter, would show how Mrs. Roosevelt's income tax report would be affected by the situation.

Very truly yours,

Elizabeth F. Read

Rt

Miss Nancy Cook  
331 Madison Avenue, Room 704  
New York City

December 28, 1936

100

Dear Elizabeth:

I am enclosing a letter which came to Mrs. Roosevelt from Miss Dickerman. Mr. Baruch says too that there is no tax on this kind of a surplus. Is this right?

I sent the Christmas card to the porter at the hotel, as you suggested. I am leaving tonight to join Mrs. Roosevelt in Boston. She says we are coming back through New York and, if we do, I hope I will have a chance to see you and Esther.

Affectionately,

SO

Miss Elizabeth Read  
20 East 11th Street  
New York  
N.Y.

December 28, 1938

Dear Elizabeth:

I am sending you this check to cover my additional income tax. Franklin seems to think that it would be better to pay it and protest and say you reserve the right to review this charge as it has gone over such a long period without any claim for payment being made. He said he would look into it and let me know if he could get any further information. The Treasury seems loathe to say anything directly on it so I do not know whether they can get any further information or not. Franklin seems to think there is some time limit which might have expired on this particular tax.

Affectionately,

Statement and check enclosed.

Miss Elizabeth Read  
20 E. 11th Street  
NYC

DD

160  
May 17, 1939

My dear Miss Read:

I am sending you a letter and  
check which was returned, and also a copy  
of the letter which I have written to  
Mr. Palmer.

Roy H.

Very sincerely yours,

Secretary to  
Mrs. Roosevelt

Miss Elizabeth Read  
20 East 11th Street  
New York, New York

DD

SALT MEADOW

19 May, 1939

Dear Tommy,

There seems to be a jinx on this:

I did not receive any check from you yesterday.

I did receive, some days since, the duplicate check from the Bowery Bank made out to Mrs Roosevelt and endorsed to me and I sent it to my bank and have the receipt.

My own check --the "dishonored" one--was never returned to me. I was notified by the bank by telephone.

When I deposited Mrs Roosevelt's duplicate check, my bank, the Manufacturers Trust 32 University Place, wrote that if I wished they would then deal with the State Tax Commission and I told them to do so. I have not at any time had my own check returned to me.

If you mean that you had it and sent it to me yesterday, it may still come through. But it is not here today. Would you have sent it to 20 East 11.

By this time it really is a comedy of errors--and they do not seem to be yours or mine!

Much love--I have to depend too much on roundabout reports of you. I do get those. My greeting to Henry, who is expected

SJR

Receipt to Mr. Harry Charlestop,

To- Miss Elizabeth Read,  
Westbrook,  
Connecticut,

Registered<sup>mail</sup>.

10  
May 4, 1940

Dear Elizabeth:

Thank you so much for your letter about my tax. I am enclosing my check for \$529.20 to cover this additional tax.

Affectionately,

mds

Miss Elizabeth F. Read  
20 East 11 St., NYC

5

SALT MEADOW

May 3, 1940.

*Carb*  
*5/4/40*

Dear Eleanor:

The additional tax is \$529.20. You will understand that the sum is large because of the surtax. I am sorry that it was not possible to find the papers, because I think it is probable that any additional tax you would have had to pay might not have reached this figure.

You can pay this \$529.20 in several ways:

(1) You can send me a check for \$529.20 at once and I will enclose it with the agreement I sent to you to sign yesterday. By this method you will stop interest at once on the \$529.20, but you will receive a bill for additional interest, i.e. up to date of payment, even in this case a little later. It will not be large.

*or*

(2) You will receive a bill in approximately two months' time from the Commissioner of Internal Revenue for the \$529.20, plus the interest to the date of paying the bill.

Probably the difference in these two methods of payment would amount to not more than five or six dollars.

Esther brought me good news yesterday, about your coming in June.

Love, as ever,

*FR*

R:LB

Mrs. Franklin D. Roosevelt  
The White House  
Washington, D. C.

June 27, 1940

Dear Elisabeth:

Thank you for your note of June 22  
- please hold the \$3.90 until you hear about  
the interest.

I hope to see you before very long.  
At present I am going down to New York several  
days a week as I am working on the committee  
for refugee children, and it is keeping me  
busy.

Affectionately,

Miss Elizabeth Read  
Westport, Conn.

0

SALT MEADOW

av  
6-27

June 22, 1940.

Dear Eleanor:

This is just to acknowledge receipt of your check for \$40.00 covering the additional assessment for the 1938 federal tax.

Unless they present a claim for further interest (as, on the time basis, they may) I shall owe you \$3.90, since the amount I paid was \$36.10. I will hold the \$3.90 until I am reasonably sure that they will not demand it or any part of it.

57R

R:LB

Yours

Eleanor Roosevelt

