

Subject File

FDR Finances 1942

Box 181

Box 181

*file
P. J.*



MERCHANTS NATIONAL BANK AND TRUST COMPANY

ORGANIZED IN 1845

POUGHKEEPSIE, NEW YORK

January 2, 1942

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

My dear Mr. President:

We were so pleased this morning to receive your letter of the 30th enclosing check for \$2000.

We have used this check to re-open your old account with us. Perhaps you had overlooked it, but you have had \$100 on deposit with us for many years, having left that sum at the time you closed your active connection. We have always felt that you left that balance through sentiment; that you did not wish to entirely terminate the connection which had existed between your family and this bank for a great many years. We have maintained the account believing and hoping someday you would take the action you are now taking. That is why it is particularly gratifying to us. Making new friends is nice, welcoming back old ones is nicer.

We have credited the \$2000 to your old account, making a balance of 2100. Although we have an old signature, perhaps it would be best to have new ones. Cards for these are enclosed, together with a new pass book. We are forwarding a check book under separate cover.

We take this opportunity to extend to you our very best wishes and to pledge our loyal support of your handling of our common difficult task.

We have the honor to remain,

Yours faithfully,

D. S. Braisted

D. S. Braisted
V. P. and Cashier

DSB/a
3 Enclosures

THE WHITE HOUSE

WASHINGTON

Mr President

The bank only shows
\$2,000 although the letter
says this amount has
been added to me \$100.
Shouldn't it show in the
depart book?

G.

Income Tax -

\$ 1,862.

Wac. & Co.

HENRY T. HACKETT
ATTORNEY & COUNSELLOR AT LAW
226 UNION STREET
POUGHKEEPSIE, NEW YORK

P.F.

Jan. 5, 1942.

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

Dear Franklin:

I am enclosing herewith a statement showing the rents received and payments made for you by my brother during the year 1941, showing a cash balance of \$525.13.

With kindest regards, I am

Sincerely yours,

Henry T. Hackett

1 9 4 1

STATEMENT OF RENT RECEIVED AND PAYMENTS MADE BY JOHN M.
HACKETT FOR FRANKLIN D. ROOSEVELT DURING THE YEAR 1941.

Received

Balance on Jan. 1, 1941		\$ 327.50
<u>Arnold Berge</u>		
Feb. 19 - two months, Dec. 1940 and Jan. 1941	\$ 56.00	
May 9 - three months, Feb., March and April	84.00	
July 22 - Three months, May, June and July	84.00	
Nov. 13 - Three months, August, Sept. and October	<u>84.00</u>	
		308.00
<u>Peter C. Rohan</u>		
Jan. 7 - Dec. 1940 installment	\$ 250.00	
July 7 - June 1941 "	<u>250.00</u>	
		500.00
<u>Moses Smith</u>		
Jan. 14 - On account - cash and checks	\$ 279.00	
By received bills	\$ 21.01	
		279.00
<u>Mrs. Johannessen</u>		
March 5 - Cash	\$ 12.50	
Receipted bill for repairs to furnace		37.52
Kalamazoo range purchased by Mrs. Johannessen and paid for by her		54.00
May 19 - Rent for March, April & May - cash	71.00	
(\$4. was credited on the above range)		
July 17 - June and July	50.00	
Sept. 12 - August and Sept.	50.00	
Oct. 7 - October	25.00	
Nov. 29 - November	25.00	
Dec. 8 - December	<u>25.00</u>	
		258.50
<u>F. D. Roosevelt</u>		
Feb. 20 - Advancement	\$ 1,000.00	
Sept. 30 - "	<u>500.00</u>	
		1,500.00
		<u>\$ 3,173.00</u>
Cash.....		\$ 3,173.00
By received bills.....	\$ 112.53	
		<u>112.53</u>
		\$ 3,285.53

1 9 4 1 payments

Payments

Feb. 20	-	General taxes	\$ 1,546.07
Apr. 22	-	W. W. Luckey, liability ins. on Dumphy and Hughson farms	71.05
July 10	-	Anna B. Edgar, Collector, fire taxes on vacant land	8.00
" 16	-	Vail & Sutton, ins. on Bennett farm	110.90
Oct. 2	-	Harlow C. Cookingham school taxes, viz:	
		Farm	\$ 223.25
		" & roadstand	51.16
		Land	12.40
		Farm	93.02
		Land	14.73
		B. & farm	124.03
		R. of Way	13.95
		H. & L.	69.76
		" "	15.50
		Farm	155.04
		H. & L.	133.33
		B. & L.	<u>3.10</u>
			909.27
Oct. 10	-	Harry Franz, Collector, school taxes on Pleasant Valley wood lot	2.58
			<u>\$ 2,647.87</u>

Received in cash	\$3,173.00
Payments	<u>2,647.87</u>
Cash balance Dec. 31, 1941.....	\$ 525.13

1941
Loss on Farms

Warm Springs 986.02

H.P.

Linaka 2,026.59

HEAT 205.18

Tire 356.56

Auto Repairs 18.70

Pump Repair 272.06

House Repair 37.65

" " 28.99

Insurance 43.94

" W.H. 22.50

3012.09

3012.09

Liability & other Ins.

on Back Farms

181.95

S.D.R. House W. Springs

32.53

S.H. Pleasant Houses

72.29

Total Costs

\$4284.88

Rent Warm Springs 216.25

" Hill 90.

" Berge 308

" Ransom 500

" M. Smith 300

" Mrs. Johnson 350.02

1764.27

\$7764.27

Net Loss

2520.61

1941
Royalties
as author

Old Public Papers	12.68
Looking Forward	20.55
New Public Papers	25,650.00
	<hr/>
	\$ 25,683.23
Less Expenses	450.00
	<hr/>
	+ Net 25,233.23

1941

H. T. Harkitt a/c

Residential Rent:

✓ A. Beage	308.
✓ P. Roman	500.
✓ M. Smith	300.
✓ Mrs. Johansen	350.02
✓ N. Cook	90.
	<hr/>
	\$ 1548.02

Taxes

✓ Back Taxes General	1546.07
	8.
School	909.27
	<hr/>
	2463.34

Taxes

Pleasant Valley	\$ 2.58
-----------------	---------

Insurance

✓ Liability - Dunphy & Hughes	71.05
Bennett	\$ 110.90
	<hr/>
	181.95

1941

D. B. J. C.

Warm Springs a/c

1941 Harris Co

~~\$379.47~~

Taxes 1941

243.51

1940 Taxes Paid Mar 25 '41

Total \$623.48

Net loss on Taxes

\$986.02

GEORGIA WARM SPRINGS FOUNDATION

120 BROADWAY

NEW YORK

H 258.35
32.53
H 288.486

PRESIDENT
FRANKLIN D. ROOSEVELT
TREASURER
BASIL O'CONNOR

February 26, 1942.

The President,
The White House,
Washington, D. C.

My dear Mr. President:

Enclosed please find statements of your accounts at Warm Springs for the year 1941.

1. Personal Account - Little White House and Mrs. James Roosevelt Cottage
2. Foundation Farm Account to May 31, 1941.
3. Pine Mountain Valley Farm Account to May 31, 1941.

Please note that you had a rental income from the Mrs. James Roosevelt Cottage of \$216.25 and expenses of \$32.53 made up of the items ticked off on statement.

You will note that you have been charged with 5/12ths of the farm taxes and 5/12ths of the loss for the year. This is because the Foundation took over the operation of the farm as of June 1, 1941, and it seemed more equitable to charge you on an apportioned basis than simply the first five months as that would have included the planting but no revenue therefrom.

Regarding taxes - the amounts shown on personal statement are 1940 taxes paid in 1941. The taxes for 1941 not yet paid are as follows:

Farm taxes - Meriwether County	\$279.59
Harris County	<u>90.19</u>
<u>Total</u>	<u>\$369.78</u>
5/12ths chargeable to your Account	\$154.08
Little White House taxes	<u>89.43</u>
<u>Total 1941 taxes</u>	<u>\$243.51</u>



The Foundation Farm Account shows a beginning balance also a payment to Pine Mountain Valley of \$1,349.18 covering their 1940 account which was reported to you last year. Your net loss on farm operations for 1941 exclusive of taxes is as follows:

Foundation account	}	\$986.02
Pine Mountain Valley account		

Faithfully yours,

Basil O'Connor

Enc.

GEORGIA WARM SPRINGS FOUNDATION

No. 1

WARM SPRINGS, GEORGIA
BILLS PAYABLE WEEKLY

DATE January 1, 19 42

ACCOUNT OF

STATEMENT TO

Self

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

Itemized statement for
year ending December 31,
1941.

IN REMITTING, PLEASE TEAR OFF AND ATTACH TO YOUR CHECK

AMOUNT REMITTED \$ _____

GEORGIA WARM SPRINGS FOUNDATION

YOUR MEMO.

DATE PAID _____ 19 _____ CHECK NO. _____ AMT. OF CHECK \$ _____

DATE	DESCRIPTION	CHARGES	CREDITS	BALANCE
1941	BALANCE BROUGHT FORWARD			2,044.10
Jan 31	To B. I. Gilbert, Clerk Meriwether Superior Court for copies of deeds from T. H. & Minnie L. Street - Mrs. Leola C. Parker	3.00		
	To Roy Butts, Clerk Harris Co Superior Court for certified copy of deed from W. L. Cooke	2.00		
	Electric Service	1.00		
Feb 28	Electric service	1.00		
Mar 11	Turn on water and lights	.10		
20	Brace shop	2.75		
25	Meriwether County Taxes (1940)	379.97		
31	Electric service	1.00		
	Turning on water and lights and checking hot water heater	1.87		
	Check doors and screens	2.27		
	For painting guest cottage at Little White House	52.74		
	Express	4.80		
Apr 24	Coal - Mr. Morris	8.00		
	Rent commission	5.25		
	Cottage rent		105.00	
30	Fire Insurance	30.76		
	Telephone rental	18.75		
	Electric service	1.31		

RED FIGURES IN BALANCE COLUMN INDICATE CREDIT BALANCE.

(Cont'd)

OUR ACCOUNTS CLOSE AS OF THURSDAY NOON. ALL ITEMS AFTER THAT DATE WILL APPEAR ON
STATEMENTS OF FOLLOWING WEEK.

GEORGIA WARM SPRINGS FOUNDATION

WARM SPRINGS, GEORGIA
BILLS PAYABLE WEEKLY

DATE January 1, 1942

ACCOUNT OF
Self (Cont'd)

STATEMENT TO

Itemized statement for
year ending December 31,
1941.

Hon. Franklin D. Roosevelt

IN REMITTING, PLEASE TEAR OFF AND ATTACH TO YOUR CHECK

AMOUNT REMITTED \$ _____

GEORGIA WARM SPRINGS FOUNDATION

YOUR MEMO.

DATE PAID _____ 19 _____ CHECK NO. _____ AMT. OF CHECK \$ _____

DATE	DESCRIPTION	CHARGES	CREDITS	BALANCE
1941	BALANCE BROUGHT FORWARD			
May 15	Cash		44.65	
20	Wheel Chair	35.00		
31	Electric service	1.00		
Jun 24	Plumbing repairs	.70		
30	1 Ton coal	2.00 X		
	Wood	.50 X		
	Maint, dept	.75 X		
	Electric service	1.00		
Jul 14	Repair J, Roosevelt cottage	2.19 X		
21	Rent commission	5.25 X		
	Cottage rent		105.00	
28	Harris County Taxes (1940)	90.19 0		
	Maint dept	.80 X		
	Maint dept	1.33 X		
31	Telephone rental	3.15 X		
	Installation - telephone	2.00 X		
	Electric service	3.29		
	Insurance - Haas & Dodd	25.13		
	Window shades - Guest cottage	4.50		
Aug 31	Electric service	1.18		
Sep 30	Electric service	1.00		
Oct 31	Electric service	1.00		
Nov 25	Campbell Coal Co. for			
	cleaning furnace	15.40		
30	Electric service	1.00		
	Groceries	31.45		

RED FIGURES IN BALANCE COLUMN INDICATE CREDIT BALANCE.

(Cont'd)

OUR ACCOUNTS CLOSE AS OF THURSDAY NOON. ALL ITEMS AFTER THAT DATE WILL APPEAR ON STATEMENTS OF FOLLOWING WEEK.

GEORGIA WARM SPRINGS FOUNDATION

WARM SPRINGS, GEORGIA

BILLS PAYABLE WEEKLY

DATE January 1, 19 42

ACCOUNT OF
Self (Cont'd)

STATEMENT TO

Itemized statement for
year ending December 31,
1941.

Hon. Franklin D. Roosevelt

IN REMITTING, PLEASE TEAR OFF AND ATTACH TO YOUR CHECK

AMOUNT REMITTED \$ _____

GEORGIA WARM SPRINGS FOUNDATION

YOUR MEMO.

DATE PAID _____ 19 _____ CHECK NO. _____ AMT. OF CHECK \$ _____

DATE	DESCRIPTION	CHARGES	CREDITS	BALANCE
1941	BALANCE BROUGHT FORWARD			
Dec 4	Groceries		4.70	
	Groceries		1.71	
30	Rental on cottage		6.25	2,523.17
			210 6	

RED FIGURES IN BALANCE COLUMN INDICATE CREDIT BALANCE.

OUR ACCOUNTS CLOSE AS OF THURSDAY NOON. ALL ITEMS AFTER THAT DATE WILL APPEAR ON STATEMENTS OF FOLLOWING WEEK.

No. 2

GEORGIA WARM SPRINGS FOUNDATION

ROOSEVELT FARM ACCOUNT

JANUARY 1, 1941, THRU MAY 31, 1941

Date	Description	Charges	Credits	Total
January 1	Balance brought forward (September 30, 1937, thru December 31, 1940)	\$2,495.74		
22	Payment to O. A. Riehle for clearing firebreaks	\$ 51.00		
	Payment to W. R. Durham for labor to repair tenant cottage	22.50		
	Roofing for cottage (Daniel Lumber Co.)	5.76		
28	Electric service Dec 5 - Jan 6	5.59		
31	Gasoline used in clearing firebreaks	2.80		
	Hardware and brick for cottage repair	3.12		
	Roofing - 16 Squares " " "	78.45		
	Steel cable for sawmill - 92' - 3/8"	8.74		
	Labor and material from Maintenance Department for repairs to pump and cottage	26.89		
February 26	Electric service Jan 6 - Feb 5	4.75		
	169 - Bushels corn @ 75¢ bushel	126.75		
	2 - Files from Brace Shop	.40		
28	Rental on sawmill		\$100.00	
	40# - Nails, and labor - Maintenance Department	3.53		
March 11	Repairs to Hammer mill	30.32		
31	Labor and material from Maintenance Department for water pump repair	34.65		
	Welding pump - Brace Shop	1.00		
April 17	Window panes for cottage at farm	6.97		
29	Material for farm from Maintenance Department	6.11		
May 12	Electric service Feb 6 - April 4	9.03		
15	Building material - Maintenance Department	1.60		
16	Lumber purchased by W. R. Durham	1.50		
	Electric service April 5 - May 4	5.57		
	Rental on sawmill		50.00	
31	Payment to Georgia Power Company for installation of cylinder in pump at farm	17.00		
	Payment to Georgia Pine Mountain Valley Rural Community Corporation of Roosevelt Farm account for 1940	1,349.18		
		<u>\$4,298.95</u>	<u>\$150.00</u>	<u>\$4,148.95</u>

1349.18
 2799.77
 2495.74
 304.03

GEORGIA PINE MOUNTAIN VALLEY RURAL COMMUNITY CORPORATIONPine Mountain Valley, GeorgiaRoosevelt Farm, Roy Durham, Manager

Statement of your account for months of January thru May, 1941

Date	Items	Charges	Credits	Balance
1/ 8	Cash - labor	\$ 20.00		
1/13	Lines, plows, bolts	4.35		
1/22	Lines	.75		
1/17	Cash - labor	20.00		
1/27	Shorts and oats	7.75		
1/24	Corn from J. S. Jesup	90.00		
2/ 1	Cash - labor	20.00		
2/ 8	Flows	13.94		
2/11-18	Flows	8.56		
2/12	3 - Rolls roofing	5.85		
3/ 1	Salt	.55		
3/15	Cash - labor	62.75		
"	Feed, oats and shorts, \$5.40; plows, \$2.52	7.92		
"	Staples and paints	2.42		
3/ 4	Hamon stock, \$5.75; 7 sx. soda, \$25.20	30.95		
3/ 3	8 Sx. soda	28.80		
3/29	Cash - labor	42.50		
3/11	10 Sx. hulls	7.00		
3/29	Lespedeza	30.00		
3/ 3	By difference in loan and sale of cotton		\$ 19.33	
4/11	Cash - labor	45.00		
4/14	Overalls & shirt, \$2.28; watermelon seed, 55¢	2.83		
4/18	Merchandise to Roy Durham	8.69		
3/28	4 Rolls B. wire	15.00		
3/29	Irish Potatoes, \$3.00; cotton seed, \$14.08;			
4/14-18	soy beans and velvet beans, \$20.80; plows, \$12.26	50.14		
4/ 2-18	Flows, bolts, washers, etc.	9.77		
4/15-26	130 Sx. fertilizer	312.20		
4/ 7	Check #10196 to R. C. Dale for hay	86.70		
4/18	By 29 empty sacks		.87	
4/26	Cash - labor, \$25.00; subsistence, \$20.00;			
	seed, \$3.00; tractor fuel, \$14.00	62.00		
4/25	10,370# Hay, check #7220	62.22		
5/10	Cash - labor	50.00		
4/30	Peanut hay	62.22		
4/24-5/10	Farm supplies, \$19.15; soy beans, \$1.24	20.39		
4/26-5/16	Lines, fenders, fork handles, \$2.25; 3-			
	sx. soda, \$10.20	12.45		
4/26	By 4 bushels cotton seed		2.70	
4/15-5/14	Jack service, \$5.00; mule shoes, \$2.00	7.00		
5/9-10	12½ Sx. fertilizer	30.00		
5/24	Cash - wages, labor	45.00		
5/28	1,350 Grape vines	202.50		
5/31	Mule shoes	2.50		
5/24-30	Flows, arsenate, lines	15.48		
5/31	Sudan grass	8.50		
5/28	30 Sx. soda	102.00		
5/31	Cash - labor, \$50.00; salt, \$2.00	52.00		
		<u>\$1,668.68</u>	<u>\$ 22.90</u>	<u>\$1,645.78</u>

THE WHITE HOUSE
WASHINGTON

December 28, 1941.

PERSONAL FINANCIAL - 1941

1. Gave check for \$10,000 as a gift to Georgia Warm Springs Foundation, December 27, 1941.

2. Gave the Sara Delano Roosevelt cottage to Georgia Warm Springs Foundation as a gift of the value of \$3,000.

3. Therefore, deduct \$13,000 from my income tax return in March, 1942.

4. December 29, 1941, sold the following to Georgia Warm Springs Foundation:

- (a) Cattle and all farm equipment\$1,550.58
- (b) 144 acres in land lot No. 51 and land lot No. 78 (W. L. Cooke property) and 196 acres in land lot No. 52 (W. L. Moore property) 1,600.00
- (c) 202½ acres in land log No. 110 4,900.00
- (d) 207.9 acres in land lot No. 86 and and 184.95 acres in land lot No. 107, and 80.6 acres in land lot No. 106 (total 473.45 acres)..... 1,657.08

5. Georgia Warm Springs Foundation is buying these properties from me for \$9707.66, and will also pay me for the land deeded to them early in 1941, to a total value of \$11,269.23, making a total due me of \$20,976.89.

1941

D.B. DC.

Warrington a/c

1940 Merimatha Co

Loss on Farms

986.02

January 29, 1942

Memorandum re President's Income Tax Returns

Miss Shelia Linaka reported to me that from the date of her death, September 25, 1941, to December 31, 1941, the income from the rents at Hyde Park was as follows:

Proj. #1

Nov. 3 to Dec. 31
Monthly rental \$16.50 \$33.00

Proj. #2

Sept. 25 to Dec. 31
Monthly rental \$16.50 49.50

Proj. #3

Yearly lease-rent paid in advance to
Mr. G. H. Roosevelt

Proj. #4

Sept. 25 to Nov. 5
Monthly rental \$15.00 30.00

Proj. #5

Sept. 25 to Dec. 31
Monthly rental \$24.00 72.00

Proj. #6 & #7 vacant

Proj. #8

Sept. 25 to Dec. 31
Rental \$30.00 90.00

TOTAL INCOME - - - - - \$274.50

Sheet #2

Expenditures during this period were as follows:

Philgas payment - period 9/7 to 10/7 to 11/1/41 - -	\$43.45
Electric " " 9/28 to 11/28 - - - - -	18.84
Maintenance - Meter installed (electric) - - - - -	<u>10.00</u>
TOTAL EXPENDITURES - - - - -	\$72.29

Total Income	\$274.50
Total Expense	<u>72.29</u>
Income after expenses	-\$202.21

The expenses set out above would appear to be operating expenses and as such deductible from Income Tax. Also deductible would be Depreciation for the period September 25, 1941, to the end of the year.

1941

Insurance - H.P.
My car

43.94

Electric Plumbing
Bergs House

28.99

1941
 ✓ H.P. Farm - Wood Coet.

Paid -

Months

Jan.	281.83	
Feb	324.32	
Mar.	267.90	
April	260.25	
May	242.01	
June	339.06	
July	308.31	
Aug	88.71	- 72.04
Sept	166.45	
Oct	88.59	
Nov	139.68	
Dec	123.	
	<u>2630.77</u>	
	72.04	
	<u>2702.15</u>	

Net business 25% = 675.53 - 2026.59

Trees: 160.00	Tree Service 196.56	356.56
Philgas 10.20 - 4.93 - 10.44 - 10.85 - 4.77 - 73.65 - 90.34		205.18
Auto Repairs 4.40 - 8.00 - 6.30		18.70
Moses Smith Will ^{etc} 333.25 - 272.00		272.00
Advances - Bergs - Repairs 34.95		} 37.65
Bergs Nance - pipe 2.70		

No 2587

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK, N. Y.

NOTICE

1

DATE

JAN 12 '42

ALL CALLED

THE SECURITIES DESCRIBED HEREIN, HELD FOR THE ACCOUNT SPECIFIED

ON 2/2/42 AT 104 AND ACCRUED INTEREST. UNLESS INSTRUCTED BY YOU TO THE CONTRARY WE SHALL ENTER THESE SECURITIES FOR COLLECTION AND ADVISE YOU WHEN COLLECTION HAS BEEN COMPLETED.

CASH ACCOUNT TO BE CREDITED	NATIONAL CITY BANK CITY BANK FARMERS BRANCH A/C FRANKLIN DELANO ROOSEVELT	
TO BE DELIVERED FROM THE SECURITY ACCOUNT OF	C 709 FRANKLIN DELANO ROOSEVELT	
SECURITY	110664 4000 00 WESTERN PUBLIC SERVICE 1ST & REF A 5 1/2 DUE 2/1/60 FIA	
PRICE	BONDHOLDERS MAY, AT THEIR ELECTION, SURRENDER BONDS AT ANY TIME AFTER JAN 12 '42 AND RECEIVE PAYMENT IN FULL. IF YOU WISH TO ACCEPT PREPAYMENT OFFER PLEASE INSTRUCT US.	PRINCIPAL AMOUNT 4160 00

ADVICE TO

HON FRANKLIN DELANO ROOSEVELT
THE WHITE HOUSE
WASHINGTON D C

CITY BANK FARMERS TRUST COMPANY

[Signature]
BY *[Signature]*

Telephone: MUrray Hill 2-8775

Cable Address:Byanbye

GEORGE T. BYE
AND COMPANY
535 FIFTH AVENUE
New York

*file
Personal Financial
for
(Income Tax)
1941*

January 16, 1942

Dear Mr. President:

This is that annual reminder that March 15 is coming around, and report to you of payments we made to you during 1941 as your agent. We make this report gratefully. The amount was \$54,000.00

Yours very truly

Jasper Spook
Jasper Spook

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

THE WHITE HOUSE
WASHINGTON

January 19, 1942.

GRACE:

I want to have the check book
when I enter this. Not to send until
I get the check book to do it with.

F.D.R.

January 19, 1942
P.F.
(Income tax)

BASIL O'CONNOR
JOHN C. FARBER
ARNOLD T. KOCH

KENNETH L. HOFFMAN
HENRY K. URION
WILLIAM F. SNYDER
MAURICE MOUND
EARLE R. KOONS
STEPHEN V. RYAN, JR.

O'CONNOR & FARBER

COUNSELORS AT LAW

120 BROADWAY

NEW YORK

January 8, 1942

Mr. President,
The White House,
Washington, D. C.

YBT

My dear Mr. President:

Enclosed herewith is a check for \$1,862.63 representing the income received by your Trust during the year 1941. I assume you will wish to endorse and return this check to me for deposit in the Trust.

This amount should be entered on line "9" of your personal Federal income tax return and my name and address entered in Schedule I.

The same amount should be entered on line "24(a)" of your personal New York State income tax return furnishing my name and address as the Fiduciary.

Faithfully yours,

Basil O'Connor

Enc.

P7
(for income tax)

January 21, 1942.

Dear Henry:-

Have you enough money to pay these, and how do these assessments check up with last year's? Could you give me a comparison?

I see no reason for paying the tax on the "right of way" on the north end of the Dunphy place because that is merely a farm road now and is in no sense a "right of way" which vests in any other person.

Always sincerely,

Henry T. Hackett, Esq.,
226 Union Street,
Poughkeepsie,
New York.

Enclosures - Tax bills for the President's various properties in the Town of Hyde Park.

1

FREDERIC A. DELANO

220 STATE DEPT BUILDING
WASHINGTON, D. C.

570 LEXINGTON AVENUE
NEW YORK CITY

W. P. F.
Washington, D.C.
January 21, 1942.

Miss Grace Tully
Secretary to the President
The White House
Washington, D. C.

My dear Miss Tully:

Enclosed herewith is a brief note to
the President, to which is attached an
explanation of the accounts rendered in
the case of his Mother's estate. Will
you kindly pass this on to him?

Sincerely yours,

Frederic A. Delano

Encls.

FREDERIC A. DELANO
220 STATE DEP'T BUILDING
WASHINGTON, D. C.

—
570 LEXINGTON AVENUE
NEW YORK CITY

Washington, D. C.

January 21, 1942.

My dear F.D.R.,

Mr. Hackett wrote me some weeks ago asking for an explanation of some slight discrepancies in your Mother's accounts running over a period of twenty years, amounting in total to \$268.17. I asked Mr. Miller of the New York Office, to explain these discrepancies directly to Mr. Hackett, and he sent me one copy of the statement for myself and one for you, which I am enclosing herewith. All I can say is, to use the phraseology of the bookkeepers of the last generation, E and OE.

I am sorry to trouble you with this matter, but there are really no bones broken.

Affectionately
F. A. D.

Enclosure

His Excellency,

The President of the United States.

January 19, 1942

Henry T. Hackett, Esq.,
236 Union Street,
Peekskill, New York.

Dear Mr. Hackett:

Mr. Frederic A. Delano has asked me to send you the enclosed statement covering the operations of the Roosevelt Trust for the year 1941.

You will notice that the uninvested principal shown on the enclosed statement of \$337.96 is at variance with the amount shown on the accounting previously sent you of \$268.15. This is due to the following: -

December 29, 1935 - Accrued interest on purchase of Atlantic Coast Line bonds, included in principal	\$ 125.11
June 1, 1933 - Accrued interest on purchase of Lackawanna Steel bonds, included in principal	135.55
1933 and 1935 - The difference between purchases and sales for these years overlooked	2.81
January 8, 1938 - Sale of rights included in income	<u>49.70</u>
Total of these items \$333.17	
March 31, 1933 - Chicago, Northwestern bond shown as being purchased at \$1,000.00, whereas the cost was \$1,065.00, a difference of	<u>\$ 65.00</u>
Difference, as per explanation above \$398.17	

Yours very truly,

ogn/mt

Enc.

P7

THE WHITE HOUSE
WASHINGTON

January 23, 1942.

MEMORANDUM FOR

DOC O'CONNOR:

Instead of returning your
check with endorsement, the President
said he would prefer to deposit it
and draw his own check to you. So
here 'tis!

Grace Tully

Enclosure

President's check to Basil O'Connor
Jan 20, 1942 in the amount of \$1,862.00

TO CITY BANK FARMERS TRUST COMPANY, DR.
22 WILLIAM STREET
NEW YORK

FEB 7 '42

F 4784A PS

Fees for services rendered as Custodian six months to 2/6/42

\$100. 00

*file
P.F.*

MAIL TO

HONORABLE FRANKLIN D. ROOSEVELT,
THE WHITE HOUSE,
WASHINGTON, D. C.

WE ARE CHARGING YOUR ACCOUNT TODAY
WITH THE ABOVE ITEM(S)
NCB CBF Branch a/c
Franklin Delano Roosevelt

709

INVEST.-REORG. DEPARTMENT

F 7089

No 2587

CITY BANK FARMERS TRUST COMPANY
22 WILLIAM STREET, NEW YORK, N. Y.

ADVICE 2

DATE FEB 2 1942

ALL CALLED

THE SECURITIES DESCRIBED HEREIN, HELD FOR THE ACCOUNT SPECIFIED
ON 2/2/42 AT 104 AND ACCRUED INTEREST. THESE SECURITIES HAVE NOW BEEN REDEEMED AND
THE ACCOUNT HAS BEEN CREDITED WITH THE AMOUNT INDICATED BELOW. ACCRUED INTEREST WILL BE CREDITED SEPARATELY UNDER ADVICE

CASH ACCOUNT CREDITED	NATIONAL CITY BANK CITY BANK FARMERS BRANCH A/C FRANKLIN DELANO ROOSEVELT
DELIVERED FROM THE SECURITY ACCOUNT OF	C 709 FRANKLIN DELANO ROOSEVELT
SECURITY	110664 4000 00 WESTERN PUBLIC SERVICE 1ST & REF A 5 1/2 DUE 2/1/50 F1A
PRICE	PRINCIPAL AMOUNT 4160 00
CERTIFICATE OR BOND NUMBERS	

ADVICE TO

HON FRANKLIN DELANO ROOSEVELT
THE WHITE HOUSE
WASHINGTON D C

CITY BANK FARMERS TRUST COMPANY

J. H. [Signature]

STANDARD FORM NO. 14A
APPROVED BY THE PRESIDENT
MARCH 10, 1926

TELEGRAM

OFFICIAL BUSINESS—GOVERNMENT RATES

Louis C. Haughey, Esq.
Warm Springs Foundation
Warm Springs, Georgia.

FROM

The White House
Washington

February 17, 1942.

...

Will you please send to the President immediately
a statement showing all taxes and deductible items from the income
tax in the calendar year 1941? This to include all taxes paid by the
Foundation for the President. Many thanks and best to all.

Grace G. Tully

GEORGIA WARM SPRINGS FOUNDATION

120 BROADWAY

NEW YORK

PRESIDENT
FRANKLIN D. ROOSEVELT

TREASURER
BASIL O'CONNOR

February 26, 1942.

The President,
The White House,
Washington, D. C.

My dear Mr. President:

Enclosed please find statements of your accounts
at Warm Springs for the year 1941.

1. Personal Account - Little White House and Mrs. James
Roosevelt Cottage
2. Foundation Farm Account to May 31, 1941.
3. Pine Mountain Valley Farm Account to May 31, 1941.

Please note that you had a rental income from the
Mrs. James Roosevelt Cottage of \$216.25 and expenses of \$32.53 made
up of the items ticked off on statement.

You will note that you have been charged with 5/12ths
of the farm taxes and 5/12ths of the loss for the year. This is
because the Foundation took over the operation of the farm as of June
1, 1941, and it seemed more equitable to charge you on an apportioned
basis than simply the first five months as that would have included
the planting but no revenue therefrom.

Regarding taxes - the amounts shown on personal state-
ment are 1940 taxes paid in 1941. The taxes for 1941 not yet paid are
as follows:

Farm taxes - Marietta County	\$279.59
Harris County	90.19
<u>Total</u>	<u>\$369.78</u>
5/12ths chargeable to your Account	\$154.08
Little White House taxes	89.43
<u>Total 1941 taxes</u>	<u>\$243.51</u>

The Foundation Farm Account shows a beginning balance
also a payment to Pine Mountain Valley of \$1,349.18 covering their 1940
account which was reported to you last year. Your net loss on farm
operations for 1941 exclusive of taxes is as follows:

Foundation account	}	\$986.02
Pine Mountain Valley account		

Faithfully yours,

Enc.

BASIL O'CONNOR

DIRECTOR OF COMMISSION
 - RECEIVED
 JANUARY 17 1942

GEORGIA WARM SPRINGS FOUNDATION
 WARM SPRINGS, GEORGIA
 Bills Payable Weekly

Date January 1 1942

Account of

Statement to

Self

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

Itemized statement for
 year ending December 31,
 1941.

In Remitting, please tear off and attach to your check Amount Remitted \$ _____

GEORGIA WARM SPRINGS FOUNDATION

YOUR MEMO.

Date Paid _____ 19 _____ Check No. _____ Amt. of Check \$ _____

DATE	DESCRIPTION	CHARGES	CREDITS	BALANCE
1941				
	BALANCE BROUGHT FORWARD			2,044.10
Jan. 31	To B. I. Gilbert, Clerk Meriwether Superior Court for copies of deeds from T. H. & Minnie L. Street - Mrs. Leola C. Parker	3.00		
	To Roy Butts, Clerk Harris Co Superior Court for certified copy of deed from W. E. Cooke	2.00		
	Electric Service	1.00		
Feb. 28	Electric service	1.00		
Mar. 11	Turn on water and lights	.10		
20	Brace shop	2.75		
25	Meriwether County Taxes (1940)	379.97		
31	Electric service	1.00		
	Turning on water and lights and checking hot water heater	1.87		
	Check doors and screens	2.27		
	For painting guest cottage at Little White House	52.74		
	Express	4.80		
Apr. 24	Coal - Mr. Morris	8.00		
	Rent commission	5.25		
	Cottage rent		105.00	
30	Fire insurance	30.76		
	Telephone rental	18.75		
	Electric service	1.31		

(Cont'd)

DATE	DESCRIPTION	CHARGES	CREDITS	BALANCE
1941	Balance Brought Forward			
May 15	Cash		44.65	
20	Wheel Chair	35.00		
31	Electric service	1.00		
Jun 24	Plumbing repairs	.70		
30	1/4 Ton coal	2.00		
	Wood	.50		
	Maint. Dept.	.75		
	Electric service	1.00		
Jul 14	Repair J. Roosevelt cottage	2.19		
21	Rent commission	5.25		
	Cottage Rent		105.00	
28	Harris County Taxes (1940)	90.19		
	Maint Dept	.80		
	Maint Dept	1.33		
31	Telephone rental	3.15		
	Installation - telephone	2.00		
	Electric service	3.29		
	Insurance - Haas & Dodd	25.13		
	Window shades - Guest cottage	4.50		
Aug 31	Electric service	1.18		
Sep 30	Electric service	1.00		
Oct 31	Electric service	1.00		
Nov 25	Campbell Coal Co. for cleaning furnace	15.40		
30	Electric service	1.00		
	Groceries	31.45		
Dec 4	Groceries		4.70	
	Groceries		1.71	
30	Rental on cottage		6.25	2,523.17

Red figures in balance column indicate credit balance
Our accounts close as of Thursday noon, all items after
that date will appear on statements of following week.

GEORGIA PINE MOUNTAIN VALLEY RURAL COMMUNITY CORPORATION

Pine Mountain Valley, Georgia

Roosevelt Farm, Roy Durham, Manager

Statement of your account for months of January thru May, 1941

Date	Items	Charges	Credits	Balance
1/8	Cash - labor	\$ 20.00		
1/13	Lines, plows, bolts	4.35		
1/22	Lines	.75		
1/17	Cash - labor	20.00		
1/27	Shorts and oats	7.75		
1/24	Corn from J. S. Jesup	90.00		
2/ 1	Cash - labor	20.00		
2/ 8	Plows	13.94		
2/11-18	Plows	8.56		
2/12	3 - Rolls roofing	5.85		
3/ 1	Salt	.55		
3/15	Cash - labor	62.75		
"	Feed, oats and shorts, \$5.40; plows, \$2.52	7.92		
"	Staples and paints	2.42		
3/ 4	Hamon stock, \$5.75; 7 sx. soda, \$25.20	30.95		
3/ 3	8 Sx. soda	28.80		
3/29	Cash - labor	42.50		
3/11	10 Sx. hulls	7.00		
3/29	Lespedeza	30.00		
3/ 3	By difference in loan and sale of cotton		\$ 19.33	
4/11	Cash - labor	45.00		
4/14	Overalls & shirt, \$2.28; watermelon seed, 55¢	2.83		
4/18	Merchandise to Roy Durham	8.69		
3/28	4 Rolls B. wire	15.00		
3/29	Irish Potatoes, \$3.00; cotton seed, \$14.08;			
4/14-18	soy beans and velvet beans, \$20.80; plows, \$12.26	50.14		
4/ 2-18	Plows, bolts, washers, etc.	9.77		
4/15-26	130 Sx. fertilizer	312.20		
4/ 7	Check #10196 to R. C. Dale for hay	86.70		
4/18	By 29 empty sacks		.87	
4/26	Cash - labor, \$25.00; subsistence, \$20.00;			
	seed, \$3.00; tractor fuel, \$14.00	62.00		
4/25	10,370# Hay, check #7220	62.22		
5/10	Cash - labor	50.00		
4/30	Peanut hay	62.22		
4/24-5/10	Farm supplies, \$19.15; soy beans, \$1.24	20.39		
4/26-5/16	Lines, fenders, fork handles, \$2.25; 3-			
	sx. soda, \$10.20	12.45		
4/26	By 4 bushels cotton seed		2.70	
4/15-5/14	Jack service, \$5.00; mule shoes, \$2.00	7.00		
5/9-10	12½ Sx. fertilizer	30.00		
5/24	Cash - wages, labor	45.00		
5/28	1,350 Grape vines	202.50		
5/31	Mule shoes	2.50		
5/24-30	Plows, arsenate, lines	15.48		
5/31	Sudan grass	8.50		
5/28	30 Sx. soda	102.00		
5/31	Cash - labor, \$50.00; salt, \$2.00	52.00		
		<u>\$1,668.68</u>	<u>\$ 22.90</u>	<u>\$1,645.78</u>

GEORGIA WARM SPRINGS FOUNDATION

ROOSEVELT FARM ACCOUNT

JANUARY 1, 1941, THRU MAY 31, 1941

Date	Description	Charges	Cre
January 1	Balance brought forward (September 30, 1937, thru December 31, 1940)	\$2,495.74	
22	Payment to O. A. Riehle for clearing firebreaks	51.00	
	Payment to W. R. Durham for labor to repair tenant cottage	22.50	
	Roofing for cottage (Daniel Lumber Co.)	5.76	
28	Electric service Dec 5 - Jan 6	5.59	
31	Gasoline used in clearing firebreaks	2.80	
	Hardware and brick for cottage repair	3.12	
	Roofing - 16 Squares " " "	78.45	
	Steel cable for sawmill - 92' - 3/8"	8.74	
	Labor and material from Maintenance Department for repairs to pump and cottage	26.89	
February 26	Electric service Jan 6 - Feb 5	4.75	
	169 - Bushels corn @ 75¢ bushel	126.75	
	2 - Files from Brace Shop	.40	
28	Rental on sawmill		\$100.00
	40# - Nails, and labor - Maintenance Department	3.53	
March 11	Repairs to Hammer mill	30.32	
31	Labor and material from Maintenance Department for water pump repair	34.65	
	Welding pump - Brace Shop	1.00	
April 17	Window panes for cottage at farm	6.97	
29	Material for farm from Maintenance Department	6.11	
May 12	Electric service Feb 6 - April 4	9.03	
15	Building material - Maintenance Department	1.60	
16	Lumber purchased by W. R. Durham	1.50	
	Electric service April 5 - May 4	5.57	
	Rental on sawmill		50.00
31	Payment to Georgia Power Company for installation of cylinder in pump at farm	17.00	
	Payment to Georgia Pine Mountain Valley Rural Community Corporation of Roosevelt Farm account for 1940	1,349.18	
		<u>\$4,298.95</u>	<u>\$150.00</u>

*file
family*

THE WHITE HOUSE
WASHINGTON

*file
personal*

March 10, 1942.

MEMORANDUM FOR THE PRESIDENT:

You told me to pay Everitt out of the Farmers Trust Company account. Do you want me to deposit this \$~~500~~⁵⁰⁶ in the bank from which I draw it, or should I deposit it in the Guaranty Trust?

G.

THE POSTMASTER GENERAL

check
\$100.00

Happy Birthday Mr President
from
Hallie and Frank

March 14, 1942.

Dear Mr. Newman:

Enclosed herewith you will find the President's check for \$500.00 in full payment of the Roosevelt Papers which he recently purchased from you.

Very sincerely yours,

Grace G. Tully

Mr. Harry Shaw Newman,
The Old Print Shop Inc.,
150 Lexington Avenue,
New York, N. Y.

Enclosure.

March 14, 1942.

Dear Mr. Everitt:

Enclosed herewith you will find
the President's check for \$2,000.00 in
full payment of the Roosevelt Papers which
he recently purchased from you.

Very sincerely yours,

Grace G. Tully

Charles P. Everitt, Esq.,
107 East 59th Street,
New York, N. Y.

Enclosure.



CHARLES P. EVERITT

Bookseller : Publisher : Importer

8

107 East 59th Street

New York

Telephone

PLAZA 8-3218

Feb. 27, 1942

Mr. William F. Cronin
Executive Secretary to the Postmaster General
Washington, D.C.

Dear Mr. Cronin:

The man who made the original purchase from Miss Ellen Roosevelt's stable assures me that he delivered the entire lot without examination to an artist who was interested only in old blank paper.

This artist assures me that he delivered to me every book, document or paper having on it any writing or printing.

I sold to Mr. Walker every piece of this lot I have owned.

Very truly yours

Charles P. Everitt



The Old Print Shop Inc.

Harry Shaw Newman

Established 1898

New York, N.Y.

Aquatints
Engravings
Lithographs
Mezzotints

American Paintings
before 1875

150 LEXINGTON AVENUE TELEPHONE ASHLAND 4-3950

Advertising
Archery
Audubons
Aviation
Baseball
Birds
Bowling
Boxing
Bull Fighting
Caricatures
Clippers
Cock Fighting
College Views
Comics
Cricket
Currier & Ives
Dancing
Farming
Fires
Fishing
Flowers
Football
Fox Hunting
Fruits
Games
Genre
Hawking
Historical
Horse Racing
Humorous
Legal Prints
Maps
Marines
Medical Prints
Mexican War
Military
Mississippi River
Music
Naval
New York City
New York State
Portraits
Railroads
Rowing
Sentimental
Shooting
Silhouettes
Skating
Sporting
Steamships
Temperance
Tennis
Town Views
Trade Cards
Trotting
Turf
Valentines
Views—American
Views—English
Yachting
Whaling
Winter Scenes

February 17, 1942

The Honorable Frank C. Walker
Washington
D. C.

My dear Mr. Walker:-

Complying with the suggestion made by your assistant, Mr. William F. Cronin, in letter addressed to Mr. Charles P. Everitt under date of February 16th, copy of which was forwarded to me, I am pleased to advise you that the single volume of manuscript records relating to the Roosevelt family was the only volume which we ever possessed.

It was delivered exactly as received by me without the addition or subtraction of any papers or documents. There were a few loose records and letters in the volume when we secured it, all of which remained intact.

Hoping that this will be the information which you require, and assuring you of our desire to give you full cooperation, I am

Yours very truly

THE OLD PRINT SHOP INC.

Harry Shaw Newman

HSN:S

EXECUTIVE ASSISTANT TO THE POSTMASTER GENERAL
WASHINGTON

March 2, 1942.

MEMORANDUM

To: Miss Tully, White House

From: William F. Cronin

The attached letter from Charles P.
Everitt is self-explanatory and is submitted
to you for your file.

Holt

February 23, 1942.

MEMORANDUM FOR MR. CRONIN
SECY. TO THE POSTMASTER GENERAL

The President asks me to thank the Postmaster General and you for getting the letters from Mr. Everitt and Mr. Newman. However, he would like to have a further statement from Everitt assuring him that the man who actually bought the papers from Miss Ellen Roosevelt turned them all over to the man from whom Everitt bought them.

In other words, he wants to be sure that everything Miss Ellen Roosevelt turned over to the person who bought the whole lot has been delivered to him.

Do you think we can run this down and get that statement?

Grace G. Tully

THE POSTMASTER GENERAL

February 21, 1942

MEMORANDUM TO: Miss Grace Tully

FROM: Frank C. Walker

The enclosed letters are self-explanatory
and are submitted for your information.

F.C.W.



CHARLES P. EVERITT

Bookseller : Publisher : Importer

■

107 East 59th Street

New York

Telephone

PLAZA 8-3218

Feb. 17, 1942

Mr. William F. Cronin
Executive Assistant to the Postmaster General
Washington, D.C.

Dear Mr. Cronin:

The collection of papers sold Mr. Walker contains all the papers I have seen from Miss. Ellen Roosevelt's collection.

It is impossible for me to state that the collection contains all the papers which were in Miss Ellen Roosevelt's collection.

During the last year I have purchased many papers not included in Miss Roosevelt's collection or in that of any member of the family. These papers were included in the lot sold Mr. Walker. They add much to the importance of the collection

Very truly yours

Charles P. Everitt

MEMO FOR

D. J. B.

Hold for word from Frank Walker enclosing letters from these two gentlemen saying that they turned over all the Roosevelt Papers obtained from Miss Ellie Roosevelt. When we have received this, give to me to show the President and then I shall pay the bills.

G. G. T.



THE ROOSEVELT
NEW YORK

Janr
2 6
1942

Hon. Frank C. Walker
Wardman Park Hotel
Washington, D.C.

Dear Mr. Walker:

Herewith are the two documents which appear to help complete the transaction which has been the subject of our telephonic communications.

May I repeat a definition, or rather, a comment of a great book collector? The late Sir William Osler said "The true bibliophile takes his keenest pleasure in seeing an important document in its proper home."

Sincerely yours

Randolph G. Adams
Randolph G. Adams

TEL. SHLAND 4-3950

ESTABLISHED 1898

NEW YORK,

Jan. 26 1942

Mr. Frank C. Walker

Washington

D.C.

TO THE OLD PRINT SHOP, INC., DR.
HARRY SHAW NEWMAN

CURRIER & IVES - OLD MAPS - DECORATIVE COLOR PRINTS - CORRECT FRAMING

150 LEXINGTON AVENUE AT 30TH STREET

1 Manuscript Volume of
Records of the Roosevelt Family
1762 - 1806 beginning with
the will of Jacobus Roosevelt
as written by Isaac

Special

\$ 500 -

delivered in Washington
Jan. 12th by messenger

INVOICE



CHARLES P. EVERITT

Bookseller : Publisher : Importer

•

107 East 59th Street New York
Telephone: PLAZA 8-3218

ORDER No.

Hon. Frank C. Walker
Postmast General
Washington, D. C.

1/26/42

TERMS NET CARRIAGE EXTRA PLEASE GIVE THIS INVOICE NUMBER WITH YOUR CHECK

oosevelt Papers

Delivered.

\$2000.00