

● PSP: Subject File: Roosevelt, Sara J. - Estate.

1942

Box 183.

No. 1 -

July 28th 1941.

To Thaddeus Calder
Collector County Tax

\$ 38.25

BAL.	\$	#	123	11
DEP.	\$			
TOTAL	\$			
CHEQUE	\$		38	25
BAL.	\$		84	86

No. 2.

July 28th 1941

To G. P. Rigby
Road Tax

\$ 18.00

BAL.	\$	84	86
DEP.	\$		
TOTAL	\$		
CHEQUE	\$	18	00
BAL.	\$	66	86

1940

No. 3

July 28 1941

To Marjorie Hartman

\$ 100 ⁰⁰/₁₀₀

BAL.	\$	66	86
DEP.	\$	1000	00
TOTAL	\$	1066	86
CHEQUE	\$	100	
BAL.	\$	966	86

1940

No. 4.

August 1st 1941

To Mrs. Mabel Wilson

\$ _____

BAL.	\$	966	86
DEP.	\$		
TOTAL	\$		
CHEQUE	\$	75	63
BAL.	\$	891	23

1940

No. 6.

August 14th 1941.

To St. Anne's Church

Campobello

\$ 100 ~~00~~

BAL.

\$

891 23

DEP.

\$

TOTAL

\$

CHEQUE

\$

100 00

BAL.

\$

791 23

1940

No. 6.

August 15th 1941.

To Horace Mitchell
Soc'y. Trus. of Trustees
\$ 22 # School Tax

BAL.	\$	791	23
DEP.	\$		
TOTAL	\$		
CHEQUE	\$	57	15
BAL.	\$	734	08

1940

No. 7,

August 15 1941

To A. G. O'Neill

for 5 knit dresses

\$ _____

BAL.	\$	7	34	08
DEP.	\$			
TOTAL	\$			
CHEQUE	\$		94	00
BAL.	\$	6	40	08

No. 8.

August 15 1941

To Linnae Calder

\$ 362. \$ 206.00

\$ Total \$ 568.22

BAL. \$ 640.08

DEP. \$

TOTAL \$

CHEQUE \$ 568.22

BAL. \$ # 71.86

1940

No. _____

_____ 19 _____

To _____

\$ _____

BAL. \$

DEP. \$

TOTAL \$

CHEQUE \$

BAL. \$

1940



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

Tulson Trust Company of New York
TRUST DEPARTMENT

FRANKLIN D ROOSEVELT ARTHUR J MORRIS AND HENRY T HACKETT EXECUTORS OF THE

*file
SDR
estate*

ESTATE OF SARA DELANO ROOSEVELT DECEASED

SUNDRIES

DATE	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
1941 DEC 31	BALANCE			10290 84*			1626 18*
1942 JAN 2	DIV 100 SHS FUL TR CO NY REG 200 EX 50		250 00				
	200 SHS AMER CYANAMID CO COM		30 00				
	100 SHS PENN WATER & PR CO COM		100 00				
	150 SHS GUARANTY TR CO		450 00				
	68 SHS BANK OF NY		238 00	11358 84*			
	CMNS 10M WEST SHORE RR CO 4S/2361 AMORT		125 56			74 44	
	10M UNION PAC RR CO 4S/47 "		125 56			74 44	
	1M NEWPORT NEWS LT & WATER CO 5S/42 "		15 70			9 30	
	10M GT NORTHERN RY CO 4S/46 "		125 56			74 44	1858 80*
	DIV 17 SHS US TR CO REG 255. EX 170.		425 00				
	100 SHS NO AMER CO 6% PFD		75 00				
	100 SHS WRIGHT HARGREAVES MINES LTD LESS TAX 2 25 REG 10 EX 5		12 75				
	100 SHS EASTMAN KODAK CO REG 150 EX 100		250 00				
	PAYT ON PROMISSORY NOTES OF JAMES ROOSEVELT DATED 4 1 40 AS FOLLOWS PRINC OF NOTE DUE 4 1 42 INTON ABOVE NOTE					416 67	2275 47*
3	DIV 40 SHS AMER CYANAMID CO 5% PFD		187 50	12701 47*			
	100 SHS UNION CARBIDE & CARBON CORP		5 00				
	100 SHS CONSUMERS PR CO 4 50 PFD		75 00				
5	CAN. EXCHANGE 9 91% ON CK WRIGHT HARGREAVES MINES LTD COM PAYABLE IN CAN. FUNDS		112 50	12893 97*			
	DIV 150 SHS CELANESE CORP OF AMER COM	1 26					
	REDEMPTION 10000 US SAVINGS BDS DEF SER G 2 1/2S DATED 5 1 42 DUE 5 1 53 AT 100 NET		75 00	12967 71*			
6	DIV 100 SHS PITTS FT WAYNE & CHICAGO RR CO PFD 7%					10000 00	12275 47*
7	CK TO FUL TR CO FEE FOR SAFEKEEPING OF SECURITIES & COLL OF INC FOR PERIOD 7 1 41 TO 9 7 41		175 00	13142 71*			
8	DIV 266 SHS MILL CREEK & MINE HILL NAVIGATION & RR CO COM				162 00		12113 47*
9	DIV 100 SHS CELANESE CORP OF AMER 2ND PFD		332 50	13475 21*			
12	CK RH MACY & CO INC REBATE OF 1941 PURCHASES THRO DA A/C		350 00	13825 21*			
						1 29	12114 76*



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SUNDRIES

DATE	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
1942							
JAN 12	BALANCE FORWARD						
	PRO 20 SHS UNITED AIRCRAFT CORP 5% PFD 200 RTS AT 4/32 25. LESS TAX 1. COMM 2. SERF .01			13825 21*			12114 76*
13	CKS PAYT OF BILLS					21 99	12136 75*
	D F BENNET MD SERVICES DURING JULY & AUG 96 35						
	W V FRIES INC BILL AUG 31 6 30						
	H C RICKETS BILL AUG 23 1 31						
	COLONY GARAGE INC BILL OCT 1 10 60						
	ANDREW MURRAY GRAVE MARKER & INSCRIPTION 300 00						
15	DIV 500 SHS AMER TEL & TEL CO COM				414 56		11722 19*
	80 SHS NORTHERN CENTRAL RY CO COM		1125 00				
20	DIV 100 SHS CAROLINA CLINCHFIELD & OHIO RR CO COM		160 00	15110 21*			
23	CK TO HAVEY & WILSON EASTPORT ME BILL FOR SEED BOUGHT 5 8 41		125 00	15235 21*			
24	DIV 100 SHS EI DU PONT & CO PFD				2 00		11720 19*
26	DIV 3000 SHS GENERAL ELECTRIC CO COM		112 50	15347 71*			
			1050 00	16397 71*			



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DATE 1942	ITEM	INCOME		PRINCIPAL			
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
FEB 18	BALANCE FORWARD			18236 61*			12165 04*
	RECD FR CENTRAL HANOVER BK & TR CO TRUSTEE U/W F H DELANO FOR S D FORBES PAYT OF FINAL CASH DISTRIBUTIONS IN SETTLEMENT OF THE TRUST SH IN CASH PRINC PLUS INCOME AS OF 9 7 41 1/3 SH 1039 15 81 36 PLUS ACCRUED INC ON 2268 49 PART. IN CTF 208403 9 47 ARREARS 23 19 1923 43 PART IN CTF 212228 9 62 5270 89 PART IN N 95 33 82 5000 " " 212120 26 67 6000 " " N 69 42 58 1666 67 " SERIES N 82 12 22 2333 33 " N 92 8 56 5000 00 " N 98 18 33 134 46						
	LESS TRUSTEES COMMS THEREON	7 32	177 14				
	LESS PAID ON A/C ON 12 24 41		1216 29				
			698 50	517 79			
20	DIV 100 SHS US STEEL CORP PFD 7/8						
21	PAYT ON A/C PRINC OF MTGE CERTIFICATE IN SERIES 200987 RE SH IN PROCEEDS OF SALE OF PART OF PPTY SECURING MTGE		175 00	18411 61*		599 15	12764 19*
28	DIV 300 SHS LOUISVILLE & NASHVILLE RR CO COM		600 00	19011 61*		133 33	12897 52*



Hon. Franklin D. Roosevelt,
the White House,
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TRUST DEPARTMENT

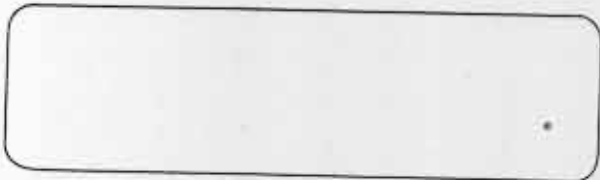
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*File
JHR
Estate*

ESTATE OF SARA DELANO ROOSEVELT DECEASED

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DATE 1942	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
FEB 28	BALANCE			19011 61*			12897 52*
MAR 2	CPNS 6M AMER TEL & TEL CO 3 8/56 T AMORT 19M NY CITY OF 4 1/4S/60 AMDRT 6M NY CITY OF 4 1/4S/60 AMORT DIV 100 SHS LIFE SAVERS CORP 100 SHS CATERPILLAR TRACTOR CO		86 50 388 06 122 55 40 00 50 00	19608 72*		3 50 15 69 4 95	12921 66*
3	TELEPHONE CALLS TO POUGHKEEPSIE SEPT 7TH 1941 TO DATE DIV 400 SHS AMER TOBACCO CO COM TO INC A/C FOR CHARGE OF 3 2 42 FOR TELEPHONE CALLS FROM PRINC A/C AS PER DEBIT OF TO DAY ATTACHED CK TO STATE TAX COMM DATED FEBY 28/42 RE PAYT ON A/C NEW YORK STATE INHERITANCE TAX ON ESTATE OF SARA D ROOSEVELT DECD PRO 40M USA TREAS BILLS DUE MAR 11 42 WITHOUT INT. DISCOUNT OF 28/100 OF 1% FR DATE OF PURCHASE TO DATE OF DELIVERY	6 25	400 00 6 25	19698 72* 19692 47* 20092 47*	6 25		
4	DIV 100 SHS F W WOOLWORTH CO		26 09	20124 81*			
9	RECD FROM JAS ROOSEVELT PAYT ON PROMISSORY NOTES DATED 4 1 40 ON PRINC OF NOTE DUE 4 1 42 INT ON ABOVE NOTE		40 00	20164 81*		416 67	7703 77*
11	DIV 100 SHS SEARS ROEBUCK & CO DISCOUNT FR DATE OF PURCHASE TO DUE DATE ON 10M US TREAS BILLS DUE 3/11/42 ORIGINAL PURCHASE PRICE OF 10M US TREAS. BILLS DUE MAR 11 42		187 50 75 00 7 08	20352 31* 20434 39*		45600 00	39971 69 7287 10*
						9992 92	17696 69*



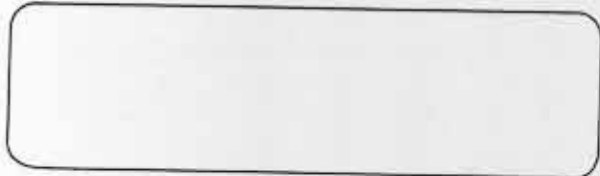
Tulson Trust Company of New York
TRUST DEPARTMENT

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ESTATE OF SARA DELANO ROOSEVELT DECEASED

SUNDRIES

DATE 1942	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
MAR 11	BALANCE FORWARD						
12	DIV 200 SHS GENERAL MOTORS CORP COM		100 00	20434 39*			17696 69*
13	DIV 100 SHS NATIONAL STEEL CORP		75 00	20534 39*			*
	PAYMENT OF INT DUE 2/1/42 ON CFF IN MTGE #208403 COVERING 2505 AQUEDUCT AVE BRONX		22 93	20609 39*			*
	PAYMENT ON A/C OF PRINCIPAL ON ABOVE			20632 32*		11 65	*
14	DIV 300 SHS E.I. DU PONT DE NEMOURS & CO		375 00				17708 34*
	CHECK TO COLLECTOR OF INTERNAL REVENUE PAYT OF FULL 1941 FEDERAL INCOME TAX FOR PERIOD SEPT 7 - DEC 31ST	1629 55		19377 77*			
	CHECK TO COLLECTOR OF INTERNAL REVENUE PAYT OF FULL 1941 FEDERAL INCOME TAX OF SARA D. ROOSEVELT FOR PERIOD PRIOR TO DEATH				12482 62		5225 72*
16	DIV 200 SHS SOCONY VACUUM OIL CO INC		50 00				
	100 SHS AMERICAN CHICLE CO		100 00	19527 77*			*
17	DISCOUNT TO DUE DATE ON 10M U.S. OF AMER. TREAS. BILLS DATED 12/31/41 DUE 3/17/42		5 30	19533 07*			
	ORIGINAL COST OF 10M U.S. OF AMER TREAS BILLS DATED 12/31/41 DUE 3/17/42					9994 70	15220 42*
18	CK TO W W LUCKEY PAYT OF ESTATES SH OF ADDL PREMIUM ON WORKMENS COMPENSATION POLICY PREM DUE 145 92						
	PRESIDENTS SH 288% 42 02						
19	INT ON MTGE ON 424 B E 52ND ST NYC		17 37	19550 44*	103 90		15116 52*
20	DIV 115 SHS US STEEL CORP COM		115 00	19665 44*			*



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DATE 1942	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
MAR 20	BALANCE FORWARD			19665 44*			15116 52*
21	CK TO H D KNOX & CO PAYT OF BILL 3 18 42 FOR APPRAISAL OF MTGE PARTICIPATION CERTIFICATE						
23	NOTARY FEE 2 ACKNOWLEDGEMENTS	50			50 00		15066 52*
30	CHARGE FOR PREPARATION OF 1941 INCOME TAX RETURNS PERIOD PRIOR TO DEATH AFTER DEATH TO 12 31 41		50. 25.	19664 94*			*
31	DIV 150 SHS KENNECOTT COPPER CORP EX. 37 50				75 00		14991 52*
	200 SHS PUBLIC SERVICE CORP OF N.J.		75 00				
	100 SHS NATL SUPPLY CO OF PENNA. 5 2% PRIOR PFD		60 00				
	100 SHS AMERICAN RADIATOR & STANDARD SANITARY CORP		137 50				
	150 SHS CELANESE CORP OF AMERICA		15 00				
	DIV 100 SHS SINGER MFG CO EX. 150.		75 00	20027 44*			*
	100 SHS LONE STAR CEMENT CORP		300 00				*
			75 00	20402 44*			*



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file SDR Estate

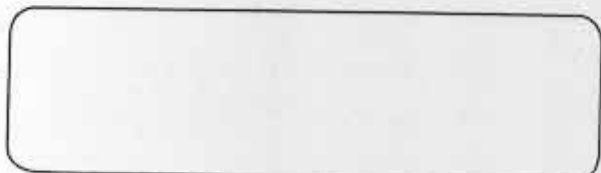
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ESTATE OF SARA DELANO ROOSEVELT DECEASED

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DATE 1942	ITEM	INCOME		BALANCE	PRINCIPAL		BALANCE
		DEBIT	CREDIT		DEBIT	CREDIT	
MAR 31	BALANCE						
APR 1	DIV 100 SHS FULTON TRUST CO OF NY			20402 44*			14991 52*
	DIV 100 SHS U.S. GYPSUM CO		200 00	20602 44*			
	100 SHS UNION PACIFIC R.R. CO PFD 4%		50 00				
	100 SHS PENNA WATER & POWER CO		200 00				
	200 SHS AMERICAN CYANAMID CO		100 00				
	100 SHS CELANESE CORP OF AMER 7% 2ND PFD		30 00				
	68 SHS BANK OF NY		175 00				
	150 SHS GUARANTY TRUST CO		238 00				
	17 SHS U.S. TRUST CO N.Y. N.Y.		450 00				
	CPNS 2M PENNA R.R. CO CONV. DEB 3 1/8/52 T		255 00				
2	DIV 100 SHS EASTMAN KODAK CO		32 50	22132 94*			
	65 SHS AMERICAN CYANAMID CO 5% PEF		150 00				
3	DIV 100 SHS CONSUMERS POWER CO 4:50 PFD		8 12	22291 06*			
	100 SHS UNION CARBIDE & CARBON CORP		112 50				
	100 SHS NORTH AMERICAN CO PFD. 6%		75 00				
	100 SHS WRIGHT HARGREAVES MINES LTD. 10% LESS 15% CAN TAX 1.50		75 00				
7	DIV 100 SHS PITTSBURGH FT WAYNE & CHICAGO RY CO PFD 7%		8 50	22562 06*			
8	CAN. EX OF 9.91% ON CK FOR \$ 50 PAYABLE IN CAN. FUNDS		175 00	22737 06*			
	WRIGHT HARGREAVES MINING LTD COM						
9	CK TO STATE TAX COMM FULL PAYT 1941 NY STATE INC TAX FOR PERIOD FR 9/7 TO 12/31/41	84		22736 22*			
	PAYTS ON NOTES OF JAMES ROOSEVELT DATED 4 1 40	304 07					
	BAL ON PRINC OF NOTE DUE 4 1 42						
	INTEREST ON ABOVE NOTES					416 63	
	CK TO STATE TAX COMM FULL PAYT 1941 NY STATE INC. TAX FOR THE PERIOD FROM 1/1 TO 9/7/41		187 54	22619 69*			
					1867 30		13540 85*



Fulton Trust Company of New York
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ESTATE OF SARA DELANO ROOSEVELT DECEASED

SUNDRIES

DATE 1942	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
APR 9	BALANCE FORWARD			22619 69*			13540 85*
13	CHECKS ISSUED PAYT OF BILL INCURRED BY SARA D ROOSEVELT AS FOLLOWS S C BISHOP ESTATE OF EASTPORT MAINE BILL FOR MEATS AND GROCERIES TO 8 22 41 OTTO C MICHAELIS INC BILL OF 6 30 41 FOR PLUMBING AT 47 EAST 65TH ST				36 32		
					7 25		13497 28*
15	DIV 500 SHS AMERICAN TEL. & TEL; CI CPNS 20M U.S. OF AMERICAN TREAS; 3 18/43-45 SUBSCRIPTION TO 10M U.S. OF AMERICA 1/2% TREAS CTFS OF INDEBTEDNESS DATED 4/15/42 DUE 11/1/42 AT 100 NET		1125 00 325 00	24069 69*			
20	DIV 100 SHS CAROLINA CLINCHFIELD & OHIO RR CO COM TWO NOTARY ACKNOWLEDGEMENTS		125 00		10000 00		3497 28*
21	CK OF RUSSELL C CLARK IN FULL PAYT OF NOTE OF R C CLARK TO ORDER OF THE EXECUTORS OF THE ESTATE OF S D ROOSEVELT DECD WITH INT TO DATE ACCRUED INT AT 4% FROM 12/15/41 TO 4/21/42 ON ABOVE NOTE PAID 4/21/42	50		24194 19*			*
						21123 63	24620 91*
23	NOTARY FEE		298 07	24492 26*			*
25	DIV 100 SHS EI DU PONT ; CO PFD 3000 SHS GENERAL ELEC CO COM	25	112 50 1050 00	24492 01* 25654 51*			* *
29	CHECK ISSUED TO ORDER OF STATE TAX COMMISSION IN PAYMENT OF BALANCE OF N.Y. ESTATE TAX				431 29		24189 62*



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

Tulsen Trust Company of New York
TRUST DEPARTMENT

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ESTATE OF SARA DELANO ROOSEVELT DECEASED

SUNDRIES

DATE 1942	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
APR 29	BALANCE			25654 51*			24189 62*
MAY 1	DIV 200 SHS CONSOLIDATED EDISON CO OF NY PFD 5; 200 SHS GENERAL MOTORS CORP PFD 5; CPN 20M MEMPHIS UNION STATION CO 1ST 58/59 1M NEW YORK CITY OF CORP STK FOR CONSTR. OF RAPID TRANSIT RR 48/58 9M NEW YORK CITY OF CORP STK VARIOUS 48/58		250 00 250 00 500 00 20 00 180 00				
4	PROCEEDS 6M AMERICAN TEL. & TEL. CO 3% CONV. DEB DUE 9/1/56 AT 106 $\frac{1}{8}$ 6397.50 LESS TAX 3. LESS COMM 15. LESS SERF .14 INTEREST 2 MOS 3 DAYS		31 50	26886 01*		6379 36	30568 98*
	11M COLUMBUS & TOLEDO R.R. CO FIRST 4% DUE 8/1/55 AT 112 $\frac{1}{2}$ 12375. LESS TAX 5.50 INTEREST 3 MOS 3 DAYS		113 67	26999 68*		12369 50	42938 48*
	1M CORPORATE STOCK OF THE CITY OF NY FOR CONSTRUCTION OF RAPID TRANSIT R.R. 4% DUE 11/1/58 9M CORPORATE STOCK OF THE CITY OF NEW YORK VARIOUS 4% DUE 11/1/58 AT 113 $\frac{1}{4}$ 11325. INTEREST 3 DAYS		3 33	27003 01*		11325 00	54263 48*
	6M CORPORATE STOCK OF THE CITY OF NY 4 $\frac{1}{2}$ % DUE 9/1/60 19M CORPORATE STOCK OF THE CITY OF NY TO PROVIDE FOR THE SUPPLY OF WATER 4 $\frac{1}{2}$ % DUE 9/1/60 AT 117 $\frac{1}{8}$ INTEREST 2 MOS 3 DAYS		185 94	27188 95*		29281 25	83544 73*
	20M CORPORATE STOCK OF THE CITY OF NY TO PROVIDE FOR THE SUPPLY OF WATER 4 $\frac{1}{2}$ % DUE 6/1/74 5M CORPORATE STOCK OF THE CITY OF NY FOR CONSTR. OF RAPID TRANSIT R.R. 4 $\frac{1}{2}$ % DUE 6/1/74 AT 122 $\frac{1}{8}$ INTEREST 5 MOS 3 DAYS		451 56	27640 51*		30531 25	114075 98*



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		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
MAY 4	BALANCE FORWARD			27640 51*			114075 98*
	PROCEEDS → 100 SHS E.I. DUPONT DE NEMOURS & CO 4:50 CUM PFD AT 121 $\frac{1}{4}$ 12125; LESS TAX 10. LESS COMM; 35; LESS SERF .25					12079 75	
	PRO → 100 SHS PITTSBURGH FORT WAYNE & CHICAGO Rwy CO 7% PFD AT 166 $\frac{1}{2}$ 16650; LESS TAX 10. LESS COMM 35;					16605 00	142760 73*
6	INT FOR APRIL 1942 ON NOTES OF JAMES ROOSEVELT DATED APRIL 1 1940 AND TOTALING 40000.		166 66	27807 17*			
	PAYT OF SUBSCRIPTION TO 50000 USA TREAS BILLS 5 6 42 DUE 8 5 42 AT 99.912 35/100 OF 1% BASIS						
7	PAYT A/C INT ARREARS AT HYDE PARK NY AS FOLLOWS BAL 2 5 39 INST 29 99 ON A/C 8 5 39 30 01				49956 00		92804 73*
8	PRO 200 SHS GENERAL MOTORS CORP PFD AT 123 $\frac{5}{8}$ 24725 → LESS TAX 20 LESS COMM 70 → LESS SERF -50					60 00	92864 73*
13	INT ON MTGE ON 144 50 W 86 ST → PAYT ON A/C PRINC ON ABOVE PPTY		45 92	27853 09*		24634 50	117499 23*
	PAYT OF SUBSCRIPTION TO 60000 USA TREAS BILLS DATED 5 13 42 DUE 8 12 42 AT A DISCOUNT OF 35/100 OF 1% 99.912					10 67	
					59947 20		57562 70*
15	DIV 500 SHS GENERAL FOODS CORP 100 SHS AMERICAN CAN CO		200 00 100 00	28153 09*			
16	DIV 100 SHS SHERWIN WILLIAMS CO		75 00	28228 09*			
20	DIV 100 SHS UNITED STATES STEEL CORP PFD 7% PAYT OF ALLOTMENT OF 50000 USA BILLS DATED 5 20 42 DUE 8 19 42 AT 99.912 35/100 OF 1% BASIS		175 00	28403 09*			
					49956 00		7606 70*
29	DIV 100 SHS CATERPILLAR TRACTOR CO IN THE MESSINGBY ESTATE		50 00	28453 09*			



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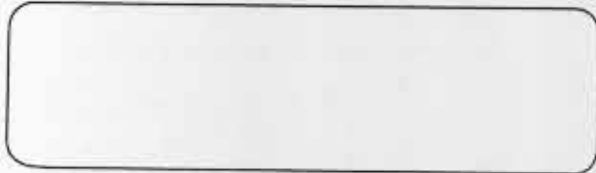
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		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
MAY 29	BALANCE			28453 09*			7606 70*
JUNE 1	DIV 400 SHS AMERICAN TOBACCO CO 100 SHS LIFE SAVERS CORP 100 SHS F.W. WOOLWORTH CO		300 00 40 00 40 00	28833 09*			*
2	CHECK ON #1 IN PAYMENT OF INTEREST DUE 6/1/42 ON NOTE OF JAMES ROOSEVELT DUE APRIL 1 1943		166 66	28999 75*			*
4	DIV 1000 SHS CITY & SUBURBAN HOMES CO COM INT ON MTGE ON 46 52 BROAD ST M 46 50 NEW ST NYC		300 00 43 75	29343 50*			*
9	INTEREST ON MTGE ON PPTY HYDE PARK NY INT ON MTGE ON 2505 AQUEDUCT AVE CHECK ISSUED TO ORDER OF F.L. MALLORY IN PAYT OF FEE FOR APPRAISING PROPERTY AT CAMPOBELLO 20.00 EXPENSES 11.50 PAYMENT ON A/C OF PRIN ON 2505 AQUEDUCT AVE BRONX		50 00 22 43	29393 50*			*
11	DIV 100 SHS SEARS ROEBUCK & CO		75 00	29490 93*	31 50	20 39	7595 59*
12	DIV 200 SHS GENERAL MOTORS CORP CHECK OF O. RUNDLE GILBERT REPR NET PROCEEDS OF SALE OF CERTAIN CONTENTS OF HOUSE AT 47/9 E. 65TH ST		100 00	29590 93*		736 28	8331 87*
15	DIV 300 SHS STANDARD OIL CO OF NJ EXTRA 150. 200 SHS UNITED AIRCRAFT CORP 100 SHS AMERICAN CHICLE CO EXTRA 50. 300 SHS E.I. DU PONT DE NEMOURS & CO TRANSFERRED TO A/C OF F.D. ROOSEVELT REPR PROCEEDS OF SALES OF CERTAIN CONTENTS OF 47 E 65TH ST IN PAYT ON A/C OF SHARE IN THE RESIDUARY ESTATE		300 00 200 00 150 00 300 00	30540 93*			*
					736 28		7595 59*



Tulsen Trust Company of New York
TRUST DEPARTMENT

FRANKLIN D ROOSEVELT ARTHUR J MORRIS AND HENRY T HACKETT EXECUTORS OF THE
ESTATE OF SARA DELANO ROOSEVELT DECEASED SUNDRIES

DATE 1942	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
JUNE 15	BALANCE FORWARD			30540 93*			7595 59*
16	DIV 100SHS NATIONAL STEEL CORP		75 00	30615 93*			*
18	INT ON 424 E 52 ST		10 36	30626 29*			
	PAYT ON A/C PRINC ON ABOVE					28 84	7624 43*
19	OK TO W W LUCKEY PAYT OF INSURANCE PREMIUMS ON POLICIES COVERING HYDE PARK ESTATE AS FOLLOWS						
	FID & DEPOSIT CO POL 1198822 FOR 3 YRS TO 5 22 45		69 70				
	US FID & GUAR POL AC434607 FOR 1 YR TO 5 22 43		133 81				
	HOME POL 31505 FOR 3 YRS TO 6 1 45		285 19				
	AETNA POL 21572 FOR 3 YRS TO 6 1 45		285 19				
	US FID & GUAR POL SCH55617 FOR 3 YRS TO 6 12 45		32 40				
20	DIV 115 SHS UNITED STATES STEEL CORP COM	806 29		29820 00*			*
29	SAFEKEEPING OF SEC & COLL OF INC FOR 6 MOS TO JUN 30/42		115 00	29935 00*			*
	DIV 300 SHS THE PENNA RR CO				854 00		6770 43*
	INT ON MTGE ON 235 CENTRAL PARK WEST NYC		300 00	29235 00*			*
30	DIV 150 SHS KENNECOTT COPPER CORP SPEC 37:50		75 00	29310 00*			*
			75 00	29385 00*			*
	DIV 100 SHS SINGER MFG CO EXTRA 150;		300 00				*
	100 SHS LONE STAR CEMENT CORP		75 00				
	100 SHS NATIONAL SUPPLY CO OF PA 5 1/2% SER PRIOR PFD		137 50	29897 50*			*



HON. FRANKLIN D ROOSEVELT
THE WHITE HOUSE
WASHINGTON D.C.

*SDIR
Estate*

Tulson Trust Company of New York
TRUST DEPARTMENT

FRANKLIN D ROOSEVELT ARTHUR J MORRIS AND HENRY T HACKETT EXECUTORS OF THE

CORRECTED STATEMENT

ESTATE OF SARA DELANO ROOSEVELT DECEASED

SUNDRIES

DATE 1942	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
JUN 20	BALANCE			29935 00*			7624 43*
29	SAFEKEEPING OF SEC & COLL OF INC FOR 6 MOS TO JUN 30/42				854 00		6770 43*
	DIV 300 SHS THE PENNA RR CO		300 00	30235 00*			
	INT ON MTGE ON 235 CENTRAL PARK WEST NYC		75 00	30310 00*			
30	DIV 150 SHS KENNECOTT COPPER CORP SPEC 37 50		75 00	30385 00*			
	100 SHS SINGER MFG CO EXTRA 150.		300 00				
	100 SHS LONE STAR CEMENT CORP		75 00				
	100 SHS NATL SUPPLY CO OF PA 5 1/2% SER PRIOR PFD		137 50	30897 50*			



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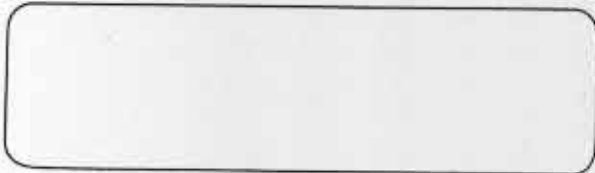
FRANKLIN D ROOSEVELT ARTHUR J MORRIS AND HENRY T HACKETT EXECUTORS OF THE

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ESTATE OF SARA DELANO ROOSEVELT DECEASED

SUNDRIES

DATE 1942	ITEM	INCOME		BALANCE	PRINCIPAL		BALANCE
		DEBIT	CREDIT		DEBIT	CREDIT	
JUNE 30	BALANCE			30897 50*			6770 43*
JULY 1	CPN 10M UNION PACIFIC RR CO 1ST RR & LAND GRANT 48/47		200 00				
	1M NEWPORT NEWS LIGHT & WATER CO 1ST 58/42		25 00				
	10M GREAT NORTHERN RY CO GENL MTGE CONV 48/46 T		200 00				
	10M WEST SHORE RR CO 1ST 48/2351 T		200 00				
	DIV 200 SHS AMERICAN CYANAMID CO		30 00				
	100 SHS CELANESE CORP OF AMERICA 7% 2ND PFD		175 00				
	150 SHS CELANESE CORP OF AMERICA		75 00				
	100 SHS FULTON TRUST CO OF NY		200 00	32002 50*			*
	DIV 68 SHS BANK OF NEW YORK		238 00				
	100 SHS NORTH AMERICAN CO PFD 6%		75 00				
	17 SHS UNITED STATES TRUST CO NEW YORK NY		255 00				
	150 SHS GUARANTY TRUST CO		450 00				
	100 SHS UNITED STATES GYPSUM CO		50 00				
	100 SHS PENNA WATER & POWER CO		100 00	33170 50*			
	1M NEWPORT NEWS LIGHT & WATER CO 5% DUE JULY 1 1942					1000 00	7770 43*
2	INT ON MTGE ON 4761-79 BROADWAY NYC		16 67				
	DIV 100 SHS WRIGHT HARGREAVES MINES LTD 10% LESS 15% CAN T 1:50		8 50				
	200 SHS PUBLIC SERVICE CORP OF NJ		40 00				
	100 SHS EASTMAN KODAK CO		150 00				
	100 SHS CONSUMERS POWER CO 4:50 PFD		112 50				
	CHECK OF JAMES ROOSEVELT IN PAYT OF INTEREST DUE 7/1-42						
	ON NOTE OF JAMES ROOSEVELT DUE 4/1/43						
	ADJUSTMENT OF CREDIT OF JUNE 9 1942 BEING PART OF INTEREST		166 66				
	ARREARS OF ALLT MTGE HYDE PARK NY WHICH SHOULD BE						
	CREDITED TO PRINCIPAL A/C	50 00					
2	PAYT A/C INT ARREARS ALLT MTGE HYDE PARK NY AS FOLLOWS			33614 83*			
	BAL 8/5/39 INSTALLMENT 29.99 ON A/C 2/5/40 20.01					50 00	7820 43*
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							5735

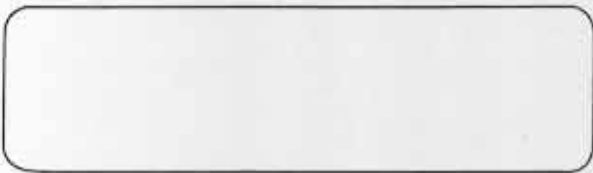


Tulson Trust Company of New York
TRUST DEPARTMENT

FRANKLIN D ROOSEVELT ARTHUR J MORRIS AND HENRY T HACKETT EXECUTORS OF THE
ESTATE OF SARA DELANO ROOSEVELT DECEASED

SUNDRIES

DATE	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
1942							
JULY 2	BALANCE FORWARD			33614 83*			7820 43*
3	DIV 65 SHS AMERICAN CYANAMID CO 5% PREF 100 SHS UNION CARBIDE & CARBON CORP INT ON MTGE ON 175 W 93RD ST CHECK TO ORDER OF ANNA B EDGAR TAX COLLECTOR IN PAYT OF FIRE TAXES DUE ON REAL ESTATE CREATED IN TOWN OF HYDE PARK		8 12 75 00 75 00				
6	CAN. EX @F99.91% ON CK FOR 8 50 PAYABLE IN CAN. FUNDS WRIGHT HARGREAVES MINING LTD COM B & 00 INT ON MTGE ON 307 13 E 72 ST.	337 60		33435 35*			
8	INT ON MTGE ON HYDE PARK NY BAL 2 5 40 ON A/C 8 5 40	84	46 67	33481 18*		40 00 10 00	7870 43*
9	DIV 266 SHS MILL CREEK & MINE HILL NAVIGATION & RR CO COM		332 50	33813 68*			
15	DIV 80 SHS NORTHERN CENTRAL RY CO COMMON GTD PENN R.R.s 500 SHS AMERICAN TEL & TEL CO		160 00 1125 00	35098 68*			
20	DIV 100 SHS CAROLINA CLINCHFIELD & OHIO RR CO COM		125 00	35223 68*			
25	DIV 3000 SHS GENERAL ELEC		1050 00	36273 68*			
28	CK TO GEO L UPRIGHT TREAS PAYT OF HYDE PARK WATER BILL FOR PERIOD 12 30 41 TO 6 29 42 ON JAS ROOSEVELT LIBRARY						
31	CK TO ORDER GREAT AMER INS CO PAYT OF PREM ON 3000. WAR DAMAGE INSURANCE COVERING ALLT PPTY AT HYDE PARK NY MORTGAGED TO ESTATE	6 00 3 00		36267 68* 36264 68*			



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FRANKLIN D ROOSEVELT ARTHUR J MORRIS AND HENRY T HACKETT EXECUTORS OF THE

ESTATE OF SARA DELANO ROOSEVELT DECEASED

SUNDRIES

DATE 1942	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
JULY 31	BALANCE			36264 68 *			7870 43*
AUG 1	INT ON MTGE ON 144-50 W 86TH STREET		45 84	36310 52*			
	PAYMENT ON A/C PRINC ON ABOVE					10 66	7881 09*
3	DIV 200 SHS CONSOLIDATED EDISON CO OF N Y PFD 5.		250 00				
	100 SHS ATCHISON TOPEKA & SANTA FE RWY CO PFD 5%		250 00	36810 52*			
4	PAYMENT ON A/C OF INTEREST ACCRUED TO 9/7/41 DATE OF DEATH ON MTGE OF MARIE ALLT IN HYDE PARK N Y					60 00	7941 09*
5	DISCOUNT FROM DATE OF PURCHASE ON 50M U S OF AMER TREAS BILLS DATED 5/6/42 DUE 8/5/42		44 00	36854 52*			
	PURCHASE PRICE OF U S OF AMERICA TREAS BILLS DATED 5/6/42 DUE 8/5/42					49956 00	57897 09*
7	CHECK OF JAMES ROOSEVELT IN PAYMT OF INTEREST DUE 8/1/42 ON NOTE FOR 5000 DUE 4/1/43		166 66	37021 18*			
12	DISCOUNT FROM DATE OF PURCHASES ON 60 M U S A TREASURY BILLS DATED MAY 13 1942 DUE AUG 12 1942		52 80	37073 98*			
12	PURCHASES PRICE OF 60 M U S A AMERICAN TREASURY BILLS DATED MAY 13TH 1942 DUE AUG 12 1942					59947 20	117844 29*
15	DIV 100 SHS AMERICAN CAN CO COMMON		75 00				
15	DIV 500 SHS GENERAL FOODS CORP COMMON		200 00	37348 98*			
17	DIV 100 SHS SHERWIN WILLIAMS CO COMMON		75 00	37423 98*			
17	INT ON MTGE 424/8 EAST 52ND STREET N Y C		15 09	37439 07*			
17	PAYMENT ON ABOVE					7 22	117851 51***
19	PURCHASE PRICE OF 50 M U S A OF AMERICA TREASURY BONDS DATED 5/20/42 DUE AUG 19 1942					49956 00	167807 51***
19	DISCOUNT FROM DATE OF PURCHASE ON 50 M U S OF AMERICA TREASURY BILLS DATES 5/20/42 DUE AUG 19 1942		44 00	37483 07*			***



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FRANKLIN D ROOSEVELT ARTHUR J MORRIS AND HENRY T HACKETT EXECUTORS OF THE
ESTATE OF SARA DELANO ROOSEVELT DECEASED SUNDRIES

DATE	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
1942							
AUG 19	BALANCE FWDED			37483 07*			167807 51***
AUG 20	DIV 100 SHS UNITED STATES STEEL CORP PFD 7% CUM		175 00	37658 07*			**
AUG 26	CHECK TO THE ORDER OF GUARANTY TRUST CO OF N Y IN PYT OF DRAFTS ISSUED ON CANADA FOR THE FOLLOWING ITEMS-						**
	\$13.10 EVERETT CALDER ROAD SUPERVISION	12 24					
	\$32.85 THADDEUS CALDER COLLECTOR	29 94					
	\$55.00 MITCHELL & MC CONNELL	49 79		37566 10*			**
AUG 28	DIV 300 SHS LOUISVILLE & NASHVILLE R R CO COMMON		900 00	38466 10*			**
AUG 31	DIV 100 SHS CATERPILLAR TRACTOR CO NO PAR		50 00	38516 10*			**



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*file
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Estates*

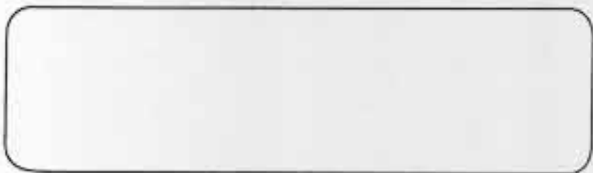
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FRANKLIN D ROOSEVELT ARTHUR J MORRIS AND HERNY T HACKETT EXECUTORS OF THE

ESTATE OF SARA DELANO ROOSEVELT DECEASED

SUNDRIES

DATE 1942	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
AUG 31	BALANCE			38516 10			167807 51*
SEP 1	DIV 400 SHS AMERICAN TOBACCO CO COMMON B		300 00	38816 10*			*
SEP 1	DIV 100 SHS F W WOOLWORTH CO COMMON DIV 100 SHS LIFE SAVERS CORP		40 00 40 00	38896 10*			*
SEP 2	CHECK OF JAMES ROOSEVELT IN PAYMENT OF INTEREST DUE SEPT 1 1942 ON 5 000.00 NOTE OF JAMES ROOSEVELT DUE 4/1/43		166 66	39062 76*			*
SEP 11	DIV 200 SHS SEARS ROEBUCK & CO		75 00	39137 76*			*
SEP 12	DIV 100 SHS NATIONAL STEEL CORP DIV 200 SHS GENERAL MOTORS CORP COMMON		75 00 100 00	39312 76*			*
SEP 14	DIV 300 SHS E I DU PONT DE NEMOURS & CO COMMON		300 00	39612 76*			*
SEP 14	INT ON MTGE MARIE ALLT ET AL 6% ON PPTY HYDE PARK N Y DUE FED 5 1930 BAL OF 8/5/40					50 00	167857 51*
SEP 14	CHECK TO ORDER OF GUARANTY TRUST CO OF N Y IN PAYMENT FOR DRAFT ON CANADA FOR 57.15 TO ORDER OF HORACE MITCHELL SECRETARY- TREASURER OF TRUSTEES IN PAYMENT OF 1942 SCHOOL TAXES ON PROPERTY IN CAMPOBELLO NYS RATE IS 87 1/4	50 36		39562 40*			*
SEP 15	DIV 100 SHS AMERICAN CHICLE CO COMMON		100 00				*
15	DIV 200 SHS SOCONY- VACUUM OIL CO INC		50 00	39712 40*			*
19	DIV 115 SHS UNITED STATES STEEL CORP		115 00	39827 40*			*
21	CHECK TO ORDER OF H.D. KNOX & CO IN PAYMENT FOR VALUATIONS OF MTGE INVESTMENTS AS OF 9/7/42 FOR FEDERAL ESTATE TAX RETURNS					50 00	167807 51*



Tulsen Trust Company of New York

TRUST DEPARTMENT

FRANKLIN D ROOSEVELT ARTHUR J MORRIS AND HENRY T HACKETT EXECUTORS OF THE

ESTATE OF SARA DELANO ROOSEVELT DECEASED

SUNDRIES

DATE 1942	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
SEPT 21	BALANCE FORWARD			39827 40*			167807 51*
22	SUBSCRIPTION - 5000. U S TREASURY TAX NOTES TAX SERIES A AT 100. NET 5000.00 140000. U S TREASURY TAX NOTES TAX SERIES C AT 100. NET 140000.00				145000 00		22807 51*
24	INT ON MTGE ON 2505 AQUEDUCT AVE PAYT ON A/C OF PRINCIPAL ON ABOVE		19 53	39846 93*		11 65	22819 16*
30	DIV 150 SHS KENNECOTT COPPER CORP EXTRA 75; 100 SHS NATL SUPPLY CO OF PENNA 5 1/2% SER PRIOR PFD 100 SHS SINGER MFG CO EXTRA 150. 150 SHS CELANESE CORP OF AMERICA 200 SHS PUBLIC SERVICE CORP OF NJ 100 SHS LONE STAR CEMENT CORP		112 50 137 50 300 00 75 00 40 00 75 00	40586 93*			



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TRUST DEPARTMENT

FRANKLIN D ROOSEVELT ARTHUR J MORRIS AND HENRY T HACKETT EXECUTORS OF THE
ESTATE OF SARA DELANO ROOSEVELT DECEASED

SUNDRIES

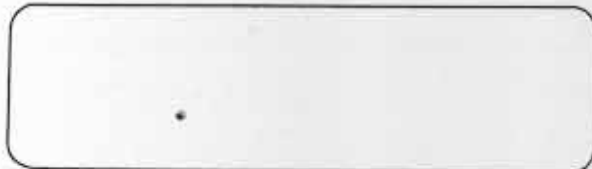
DATE 1942	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
SEP 30	BALANCE			40586 93*			22819 16*
OCT 1	DIV 200 SHS AMERICAN CYANAMID CO		30 00				
	100 SHS PENNA WATER & POWER CO		100 00				
	100 SHS UNION PACIFIC RR CO PFD 4%		200 00				
	100 SHS NORTH AMERICAN CO PFD 6%		75 00				
	17 SHS UNITED STATES TRUST CO NY		255 00				
	150 SHS GUARANTY TRUST CO		450 00				
	68 SHS BANK OF NY		238 00				
	100 SHS FULTON TRUST OF NY		200 00				
	100 SHS EASTMAN KODAK CO		125 00				
	100 SHS WRIGHT HARGREAVES MINES LTD 10. LESS 15% CAN T 1.50		8 50				
	100 SHS CONSUMERS POWER CO 4.50 PFD		112 50				
	OPN 2M PENNA RR CO CONV DEB 3-8/52 T		32 50	42413 43*			
2	DIV 65 SHS AMERICAN CYANAMID CO 5% PEF		8 12				
	100 SHS CELANESE CORP OF AMER 5% 2ND PFD		175 00				
	100 SHS U. S. GYPSUM CO		50 00				
	100 SHS UNION CARBIDE & CARBON CORP		75 00	42721 55*			
5	CHECK OF JAMES ROOSEVELT IN PAYMENT OF INTEREST DUE OCT 1ST 1942 ON NOTE OF 5000. DUE APRIL 1ST 1943		166 66	42888 21*			
6	CANADIAN EXCHANGE OF 9.91% ON CHECK FOR 8.50 PAYABLE IN CANADIAN FUNDS WRIGHT HARGREAVES MINING LTD	84		42887 37*			
9	CHECK TO GUARANTY TRUST CO IN PAYMENT OF DRAFT ON NEW BRUNSWICK CANADA TO ORDER OF J M FLEIVELLING INS AGCY IN PAYMENT OF BILL FIRE INSURANCE PREMIUM ON NATL POLICY # 78560 COVERING PROPERTY AT CAMPOBELLO N B PREMIUM 110 PURCHASED @ 12 3/4% DISCOUNT	96 48		42790 89*			



Tulson Trust Company of New York
TRUST DEPARTMENT

FRANKLIN D ROOSEVELT ARTHUR J MORRIS AND HENRY T HACKETT EXECUTORS OF THE ESTATE OF
SARA DELANO ROOSEVELT DECEASED
SUNDRIES

DATE 1942	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
OCT 9	BALANCE FORWARD			42790 89*			22819 16*
15	DIV 500 SHS AMER TEL & TEL CO		1125 00	43915 89*			
15	CPN 20M U S OF AMER TREAS 3 1/8 DUE 10/15/43-45		325 00	44240 89*			
17	CHECK TO ORDER OF GUARANTY TRUST CO OF NY FOR DRAFT ON CANADA FOR INTEREST FROM 9/7/41 ON NEW BRUNSWICK SUCCESSION DUTY 66.23 PURCHASED AT DISC OF 11 7/8% 58.36	58 36		44182 53*			
17	CHECK TO ORDER OF GUARANTY TRUST CO OF NY IN PAYMENT FOR DRAFT ON CANADA TO ORDER OF SUCCESSION DUTY OFFICE IN PAYMENT OF NEW BRUNSWICK SUCCESSION DUTY ON MET ASSETS IN NEW BRUNSWICK 1187.74 CANADIAN FUNDS PURCHASED @ DISC OF 11 7/8% NET				1046 70		21772 46*
20	DIV 100 SHS CAROLINA CLINCHFIELD & OHIO R R CO		125 00	44307 53*			
22	CHECK TO ORDER OF GUARANTY TRUST CO OF NY IN PAYMENT OF 275. DRAFT IN CANADIAN FUNDS TO BE USED IN PAYMENT OF PREMIUMS ON THE FOLLOWING POLICIES COVERING THE FURNITURE & SUMMER DWELLING LOCATED AT CAMPOBELLO NEW BRUNSWICK CANADA HARTFORD FIRE INS # 2325 FOR 5000. G* AMER INS # 117627 FOR 2500. NORWICH UNION FIRE INS # 10240586 2500.	241 31		44066 22*			
24	DIV 3000 SHS GENL ELEC CO		1050 00	45116 22*			
30	2M MTGE MARIE ALLT ETAL 6% ON PPTY HYDE PARK NY DUE 2/4/30 2/5/41 INT 60. ON A/C 8/5/41 INT 40.					100 00	21872 46*



Fulton Trust Company of New York

TRUST DEPARTMENT

FRANKLIN D ROOSEVELT ARTHUR J MORRIS AND HENRY T HACJETT EXECUTORS OF THE
ESTATE OF SARA DELANO ROOSEVELT DECEASED

SUNDRIES

DATE	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
1942 OCT 30	BALANCE			45 116 22*			21872 46*
NOV 2	CPN 10M U S OF AMERICAN CTFS OF INDEB SER A $\frac{1}{2}\%$ /42 20M MEMPHIS UNION STATEION CO 1ST 5 3/59		27 40 500 00	45643 62*			* *
NOV 2	REDEMPTION OF 10M U S OF AMER CERTIFICATES OF INDEBTEDNESS $\frac{1}{2}\%$ SERIES A DUE NOV 1ST 1942 GT					10000 00	31872 46*
NOV 4	DIV 200 SHS CONSOL EDISON CO OF NY PFD 5% CUM;		250 00	45893 62*			*
NOV 6	PAYMENT ON A/C OF PRINC AT 144-150 W 86TH ST N Y /45 6 INT ON MTGE ON 144-50 W 86TH ST /45		45 74	45939 36*		10 67	31883 13* *
9	INT DUE NOV 1 1942 ON NOTE OF JAMES ROOSEVELT FOR 5000. DATED APR 1 1940 DUE APR 1 1943		166 66	46106 02*			* *
NOV 12	CK OF JAMES ROOSEVELT IN PAYT OF THE FOLLOWING NOTES DATED 4/1/40 TO THE ORDER OF SARA D ROOSEVELT 5000 DUE 4/1/43 5000 DUE 4/1/44 5000 DUE 4/1/45 5000 DUE 4/1/46 5000 DUE 4/1/47					25000 00	56883 13*
	CK TO MARY PGARRISON FOR ORGANIST AND CHOIR AT FUNERAL SERVICES				31 50		56851 63*
16	DIV 100 SHS SHERWIN WILLIAMS CO DIV 500 SHS GENERAL FOODS CORP DIV 100 SHS AMERICAN CAN CO		75 00 200 00 75 00	46181 02* 46381 02* 46456 02*			* * *
19	CK TO THE RECTOR WARDENS AND VESTRYMEN OF ST JAMES CHURCH HYDE PARK N Y IN PAYT IN FULL OF LEGACY BEQUEATHED IN THE WILL				5000 00		51851 63*
20	DIV 100 SHS UNITED STATES STEEL CORP PFD $\frac{7}{8}\%$		175 00	46631 02*			*



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

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Tulson Trust Company of New York
TRUST DEPARTMENT

FRANKLIN D ROOSEVELT ARTHUR J MORRIS AND HENRY T HACJETT EXECUTORS OF THE
ESTATE OF SARA DELANO ROOSEVELT DECEASED
SUNDRIES

DATE	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
NOV 20	BALANCE FORWARD			46631 02*			51851 63*
20	NOTARY FEE	50		46630 52*			*
	CHK TO COLLECTOR OF INTERNAL REVENUE 14TH DISTRICT NEW YORK IN PAYT IN FULL OF FEDERAL ESTATE TAX						
	TOTAL TAX IS 185047.99						
	LESS PD BY TENDER OF US TREAS TAX NOTES 145156.00 39891.99						
	TAX NOTES CONSIST OF 5000. SER A 1945 AND 140000. SER C 1945 PLUS EARNED INT OF 156.						
	FROM PRINC A/C AS PER DEBIT OF TODAY		156 00	46786 52*			*
	TRANS TO INC A/C REPR INT EARNED ON 145000 TAX NOTES USED TO PAY PART OF FEDERAL ESTATE TAX OUT OF PRINCIPAL						
21	DIV 200 SHS DOUGLAS AIRCRAFT CO INC		1000 00	47786 52*			*
NOV 30	DIV 100 SHS CATERPILLAR TRACTOR CO		50 00	47836 52*			*
					39891 99		11959 64*
						156 00	11803 64*



Fulton Trust Company of New York

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ESTATE OF SARA DELANO ROOSEVELT DECEASED

SUNDRIES

DATE 1942	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
NOV 30	BALANCE						
DEC 1	DIV 100 SHS F W WOOLWORTH CO 100 SHS LIFE SAVERS CORP SPEC 40.		40 00	47836 52*			11803 64*
1	DIV 400 SHS AMER TOBACCO CO		80 00	47956 52*			
3	INT ON MTGE PPTY HYDE PARK N Y BAL 8/5/41 INT 20.00 ON A/C 2/5/42 INT 30.00 INT ON MTGE 46-52 BROAD ST & 46-50 NEW ST NYC		300 00 19 34 37 50	48256 52*			
5	DIV 1000 SHS CITY & SUBURBAN HOMES CO			48313 36*		30 66	11834 30*
DEC 7	INT ON MTGE ON 424-8 E 52ND ST N Y C /46 CK OF JAMES ROOSEVELT IN PAYT OF INT FROM 11/1/42 TO 11/12/42 ON 40000; NOTES OF JAMES ROOSEVELT TO THE ORDER OF SARA DELANO ROOSEVELT PAYT ON A/C OF PRINC AT 424-428 E 52ND ST N Y /46		300 00 22 02 66 67	48613 36*			
DEC 9	RECD FROM FRED A DELANO OF LYMAN DELANO TRUSTEES OF THE FAIRHAVEN HOMESTEAD FUND IN PAYT OF SHARE IN SETTLEMNT OF THE TRUST AS PER RECEIPT AND RELEASE AND ACCOUNT			48702 95*		7 22	11841 52*
11	DIV 100 SHS SEARS ROEBUCK & CO 75.00 EXTRA 125.00					11729 62	23571 14*
12	DIV 100 SHS NATIONAL STEEL CORP DIV 200 SHS GENERAL MOTORS CORP INT ON MTGE 2505 AQUEDUCT AVE PAYT ON A/C OF PRINC ON ABOVE		200 00 75 00 100 00 22 20	48902 05*			
14	DIV 300 SHS E.I. DU PONT DE NEMOURS & CO;			49099 25*		9 94	23581 08*
15	DIV 300 SHS STANDARD OIL CO OF N J EXTRA 150.00 DIV 100 SHS AMERICAN CHICLE CO EXTRA 50.00		300 00 300 00 150 00	49399 25*			
16	DIV 200 SHS UNITED AIRCRAFT CORP		400 00	49849 25*			
19	DIV 115 SHS UNITED STATES STEEL CORP		115 00	50249 25*			
21	DIV 300 SHS PENNSYLVANIA R R CO		450 00	50364 25*			
				50814 25*			



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

*Full
FDR
Estate*

Tulden Trust Company of New York
TRUST DEPARTMENT

FRANKLIN D ROOSEVELT ARTHUR J MORRIS AND HENRY T HACKETT EXECUTORS OF THE
ESTATE OF SARA DELANO ROOSEVELT DECEASED

SUBDRIES

DATE 1942	ITEM	INCOME			PRINCIPAL		
		DEBIT	CREDIT	BALANCE	DEBIT	CREDIT	BALANCE
DEC 21	BALANCE FORWARD						
22	DIV 100 SHS SOUTHERN PACIFIC CO			50814 25*			23581 08*
23	DIV 200 SHS PUBLIC SERVICE CORP		100 00	50914 25*			
24	DIV 100 SHS SINGER MFG CO 150.00 EXTRA 150.00		50 00	50964 25*			
	DIV 150 SHS KENNECOTT COPPER CORP 37.50 SPEC 150.00		300 00				
28	DIV 100 SHS AMERICAN RADIATOR & STANDARD SANITARY CORP		187 50	51451 75*			
	DIV 100 SHS LONE STAR CEMENT CORP 75.00 YR END 25.00		15 00				
	DIV 300 SHS LOUISVILLE & NASHVILLE R R CO		100 00				
	2333.33 NYT & MTG CO ON 307-13 E 72 ST		600 00				
29	DIV 100 SHS NATIONAL SUPPLY CO OF PENNSYLVANIA		26 67	52193 42*			
30	6 M NYT & MTG CO 6% ON 235 CENTRAL PARK WEST N Y C		412 50	52605 92*			
	SAFE KEEPING OF SEC AND COLL INC 6 MOS TO 12/31/42		75 00	52680 92*			
					840 00		22741 08*

*SDR
Estate*

SPECIAL GIFTS AND LOANS

Feb. 19, 1941, Frank Bradley to buy store in Kingston	\$2,000.00
Mar. 31, 1941, Franklin D. Roosevelt, Jr. (clothes)	500.00
Apr. 1, 1941, John A. Roosevelt (for new car)	700.00
Apr. 9, 1941, Marion Raymond (Easter Present)	1,000.00
Apr. 10, 1941, K. D. Collier (Easter present)	1,000.00
May 23, 1941, K. D. Collier (birthday present)	1,000.00

SD's
estate

THE WHITE HOUSE
WASHINGTON

MEMO FOR THE PRESIDENT:

October, 1940, Mama paid \$525 for one-half
of Roly's tuition
Antoinette Cushman

January, 1941 Mama paid \$525 for Roly's
tuition (Antoinette Cushman)

January, 1941 Mama paid Antoinette \$50 for
Roly's infirmery bill

Oct. 30, 1940 Mama paid \$506 to Ellen Roosevelt

January, 1941 Mama paid Antoinette Cushman \$90.

Christmas, 1940

Ellen Roosevelt	- \$25.
Grace "	25.
Mrs. Crawford	100.
Antoinette	25.
Camilla Short	100.

Mama evidently paid Alma van Curan to take
people to church - 40 times - \$40.00 (Feb. 1941)

Mama had money on deposit in R.H. Macy Co. so
Mrs. Crawford could buy things for herself.
I do not know how much is there.

(2)

THE WHITE HOUSE
WASHINGTON

July 29, 1935.

MEMORANDUM FOR S. D. R.

There is no possibility of loaning money through the Home Owners Loan Corporation on properties worth more than \$20,000, because the Act is intended to take care of the small home owners. I fear there is no other Government agency authorized to make this type of loan. It could only be done through a bank, building and loan association, mortgage corporation, etc.

I should think that the only possibility is to rent the place from Mr. Dows.

F. D. R.

MEMO FOR THE PRESIDENT:

Mrs. Crawford does need a job.

Mama had promised her \$100 for Christmas.

Mama gave her \$75.00 a month.

Mrs. Crawford says Mama promised little Laura Adams the little ring that she wore with two diamonds.

Mama wanted Anna to eventually have the large pearls which were Aunt Dora's.

Mrs. Cartier will take Agnes, the maid. Mrs. Crawford will let me know when Mrs. Cartier wants her.

*HP
Crawford
\$79.50*

*file
S.H.
Estate
4-42*

WAGES PAID EVERY MONTH BY MRS. JAMES ROOSEVELT

<i>Donis</i>	Debew	\$100.00
	Kalm	100.00 ✓
	Mary <i>Baughell</i>	100.00 ✓
	Jennings	70.00 ✓
	Agnes <i>Las</i>	65.00
	Robert <i>W</i>	80.00
<i>Laura</i>	Kitchen maid	50.00
<i>Guadalupe Saler</i>		
		<i>\$565.00</i>

*(From S.I.C.)
Paid 30 June
1st Nat. Pk.*

AT 49 EAST 65th STREET PER MONTH

Anne Mackenzie	50.00
Furnace man	25.00

FROM NOVEMBER 1st to JUNE 1st

Anna McGowan and Freda

50.00 together

I was Mary 7.50

*30) 565
188.33
7
131.831*

WILLIAM A. PLOG FOR FARM AND GARDEN

Feb. 6, 1941 for January	\$632.03
Mar. 3, 1941 for FEBRUAPY	539.81
Apr. 1, 1941 for MARCH	595.69
May 1, 1941 FOR APRIL	717.66
June6, 1941 for MAY	789.91
July 5, 1941 for JUNE	734.00
Aug. 1, 1941 for JULY	646.94
Sept. 4, 1941 for AUGUST	678.47

CHECK BOOKS

Bank of Nova Scotia, St. Andrews, N.E.	Balance	\$71.86
Merrill Trust Company, Eastport, Me.	"	424.85

Guaranty Trust Company (book not balanced)

Deposits Guaranty Trust Company

Jan. 14, 1941	\$2,000.00
Jan. 28, 1941	3,000.00
Feb. 7, 1941	2,000.00
Feb. 17, 1941	2,000.00
Mar. 4, 1941	2,000.00
Mar. 19, 1941	2,000.00
April 1, 1941	2,000.00
April 9, 1941	2,000.00
May 5, 1941	2,000.00
May 8, 1941	2,000.00
May 29, 1941	2,000.00
June 13, 1941	2,000.00
June 25, 1941	2,000.00

MERCHANTS NATIONAL BANK AND TRUST CO

Deposits

Feb. 6t, 1941	\$1,000.00
May 8, 1941	1,000.00
May 29, 1941	2,000.00

SPECIAL GIFTS AND LOANS

Feb. 19, 1941, Frank Bradley to buy store in Kingston	\$2,000.00
Mar. 31, 1941, Franklin D. Roosevelt, Jr. (clothes)	500.00
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Apr. 10, 1941, K. D. Collier (Easter present)	1,000.00
May 23, 1941, K. D. Collier (birthday present)	1,000.00

INSURANCE

March 12, 1941		
W. W. Luckey, insurance on 47 East 65		\$ 40.00
April 8, 1941		
W. W. Luckey, insurance Hyde Park property and servants		280.88
May 26, 1941		
W. W. Luckey, U.S.F. & G.		171.75
May 1941		
Hartford, (3 years) #24049		142.59
Hanover	1651	85.56
Phoenix	11375	171.11

JAMES ROOSEVELT MEMORIAL LIBRARY

EVERY MONTH

Harriet Bradley	\$45.00
Julia van Wagner	23.00
Electricity	1.50 (approx)

MISCELLANEOUS

TAXES

April 29, 1941, Elizabeth K. Roosevelt Taxes on farm	369.14
June 30, 1941, George Briggs, taxes Hyde Park	1,661.37
July 7, 1941 Anna E. Edgar, taxes cottage extra lot, Fuller Lane residence, farm and library	618.94
Mrs. Roosevelt paid electricity on House Farm Play House Library	
June 23rd, North River Coal Co. 51:49 tons stove coal @ \$6.35 per ton	\$319.24
June 25 Freight on above, NYC RR	138.31
Antoinette Clark Cushman, June,	90.00
March 23rd, Camilla Short	100.00
July 7, Mrs. Depew for June	61.50
Aug. 1 1941, St. James Church (Pew)	75.00
Care of Plot	75.00
Gift	50.00
Apr. 10, 1941, Florence Philbin Bed in memory of Baby Franklin	200.00
Dues for babies' ward	50.00
March 27, 1941 J. E. Clay (for painting house)	535.00
May 12, 1941, J. E. Clay	250.00
July 7, 1941 J. E. Clay	291.87
June 12, 1941 J. E. Clay	500.00
April, 1941, Subscription Amer. Library Assn for Mrs. Bradley	5.00
March 26th, Two year subscription Readers Digest for Library	5.00

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

*file
SJA
Estate*

January 8, 1942.

Hon. Franklin D. Roosevelt
Hyde Park
Dutchess County, N. Y.

Dear Franklin:

It has recently occurred to me that something should be done about the Social Security taxes on the salaries of Mrs. Bradley, the librarian, and Mrs. VanWagner, the janitress of the James Roosevelt Memorial Library at Hyde Park.

I wrote to Mr. Morris to find out what your mother had been doing about the matter. He replied that Mrs. Bradley has a Social Security number, but nothing has been done about Mrs. VanWagner.

At the time of your mother's death there was a fund of \$3,493.46 on hand, which had been collected from dues, and with your permission Mrs. Finch, the Treasurer, has been paying Mrs. Bradley her monthly salary of \$45. and Mrs. VanWagner her monthly salary of \$23.

I think this matter should be taken up with the proper U. S. Official so that it may be straightened out.

Will you kindly let me know with whom I should communicate.

With kindest regards, I am

Sincerely yours,

Henry T. Hackett

THE WHITE HOUSE
WASHINGTON

PSF
Box 183

File
SVP
Estate

January 8, 1942.

Dear Mr. Morris:-

I should be very glad if you will fill in the quarterly payroll report. I am keeping my Mother's employees as checked on the previous report, with the exception of those names which I have crossed out.

With kindest regards,

Always sincerely,



Arthur J. Morris, Esq.,
President, Fulton Trust Company,
149 Broadway,
New York, N. Y.

(Enclosure)

January 8, 1942.

Dear Mr. Morris:-

I should be very glad if you will fill in the quarterly payroll report. I am keeping my Mother's employees as checked on the previous report, with the exception of those names which I have crossed out.

With kindest regards,

Always sincerely,

Arthur J. Morris, Esq.,
President, Fulton Trust Company,
149 Broadway,
New York, N. Y.

(Enclosure)

THE WHITE HOUSE
WASHINGTON

*SAR
estate*

January 10, 1942.

Dear Mr. Morris:-

The President directs me to send to you the enclosed bills which have only just come to his attention, although they have been at Hyde Park for sometime. Some of them may have been paid so would you be good enough to have someone check in the First National check-book, which you have, before sending check. Those that are not paid, the President would like you to pay out of the Estate.

With kindest regards,

Very sincerely yours,

GRACE G. TULLY

Arthur J. Morris, Esq.,
President, Fulton Trust Company,
149 Broadway,
New York, N. Y.

(Enclosures) It is difficult to tell whether these bills were contracted before September 7, 1942 or after, because, as you will note, they still come in "Estate of Mrs. James Roosevelt".

*SPR
Estate*

THE WHITE HOUSE
WASHINGTON

January 13, 1942.

MEMORANDUM FOR

MR. ARTHUR J. MORRIS:

We seem to have had a lot of correspondence about this Clay Bill. I still cannot figure out whether you ever received word that the President had okayed it and to pay it out of the Estate, as he said he did not have enough money. So, I am enclosing the bill herewith with the President's O.K.

Many thanks.

Grace G. Tully

Bill Oct. 17, 1941 from J.E. Clay for
\$755.55

THE WHITE HOUSE
WASHINGTON

*JFK
Estate*

December 12, 1941.

MEMORANDUM FOR MR. ARTHUR J. MORRIS:

The President asks if you will be good enough to pay the Clay bill amounting to \$755.60 for the painting job. He says he does not have enough money to take care of this bill.

You were very kind indeed to send me the pocket diary for 1942. It will be very useful. The President also appreciated your sending one to him.

Grace G. Tully

Mr. President
Do you want Mr.
Morris to pay this
bill from J. E. Clay?
S.

THE WHITE HOUSE
WASHINGTON

December 11, 1941

GRACE:

Ask Mr. Morris will he pay
this bill for me. I haven't enough
money to pay it.

F.D.R.

THE WHITE HOUSE
WASHINGTON

November 26, 1941.

MEMORANDUM FOR

ARTHUR J. MORRIS:

The President has a faint recollection of having forwarded to you a bill from J. E. Clay for work done on the Hyde Park house. However, he has found the enclosed bill, dated September fifth, and told me to send it on to you in case we have not sent it before.

Grace G. Tully

Bill in amount of \$755.60 for contract for painting Hyde Park House.

FULTON TRUST COMPANY
OF NEW YORK

ARTHUR J. MORRIS
PRESIDENT

149 BROADWAY
NEW YORK, N.Y.

December 9th, 1941.

Miss Grace G. Tully,
The White House,
Washington, D. C.

Dear Miss Tully:

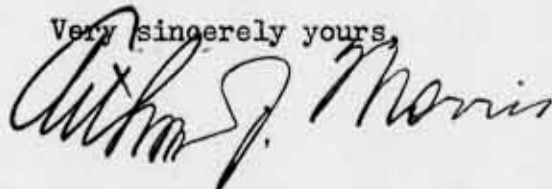
I am sending under separate cover two of our pocket diaries for 1942, one with the President's name on, which I would ask you to kindly give to him with my compliments and one for your own use.

Could I take the liberty of inquiring about the Clay bill amounting to \$755.60 for a painting job at Hyde Park, which was received from the President on November 27th, and which I am awaiting his approval before paying.

In these very serious times for the President, I hate to have to trouble him through you on a matter of that kind, but I know that the President would want to have that item cleared up.

With kindest regards, I remain

Very sincerely yours,



AJM/C

J. E. CLAY
PAINTER AND DECORATOR

House Painting in all its branches

HYDE PARK-ON-HUDSON
New York

Telephone 2 F-4

Hyde Park N.Y.
Oct 17 1941

Hon Franklin D. Roosevelt.
Hyde Park, N.Y.

Dear Mr President,

Just a few days before your mother's death
I mailed my bill in the amount of \$755.60
which represented the balance due on
my contract for painting the house.

My reason for writing at this time is
because I thought that perhaps it had not
been brought to your attention and in
case it has not I am enclosing a
duplicant bill.

I realize that you are extremely busy and
I regret to bother you with such a matter.
But as I have material bills to meet I am
sure you will understand.

May I take this opportunity to express
to you my sincere sympathy.

Yours Very truly
J. E. Clay

ARTHUR J. MORRIS
149 BROADWAY
NEW YORK, N. Y.

November 27th, 1941.

Miss Grace G. Tully,
The White House,
Washington, D. C.

My dear Miss Tully:

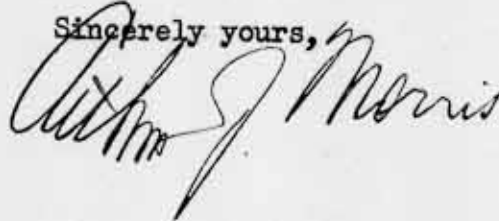
I am in receipt of your memorandum of the 26th inst., enclosing a bill from J. E. Clay for a painting job on the late Mrs. Roosevelt's house at Hyde Park, New York.

The President had not forwarded a bill from Clay to me but he told me when I last saw him at Hyde Park that he had come across that bill and planned to look into it before approving it for payment.

The President has not affixed his approval to the bill, but if he desires that the item should be paid, would you be good enough to so inform me.

With kindest regards, I remain

Sincerely yours,

A handwritten signature in cursive script that reads "Arthur J. Morris". The signature is written in dark ink and is positioned below the typed name "Sincerely yours,".

AJM/C

*file
SDR
state*

ARTHUR J. MORRIS
149 BROADWAY
NEW YORK, N. Y.

January 14th, 1942.

Miss Grace G. Tully,
The White House,
Washington, D. C.

Dear Miss Tully:

I am in receipt of your memorandum of the 13th inst., relating to the J. E. Clay invoice and enclosing the bill bearing the President's approval. That item, I am glad to report, has been paid as we have a receipted bill in the file showing payment on December 16th last.

I know that these are extremely busy and trying days for the President and if you get an opportunity, would you be good enough to extend to him my most sincere good wishes.

With kindest regards to you, I remain

Very sincerely yours,

Arthur J. Morris

AJM/C

THE WHITE HOUSE
WASHINGTON

*file
GPR
Estate*

Jan. 19, 1942.

MEMO FOR GRACE:

Get out all my mother's check
books for the calendar year 1941 and let
me have them to go through so I can
answer this letter.

F.D.R.

ARTHUR J. MORRIS
149 BROADWAY
NEW YORK, N. Y.

January 16th, 1942.

RE: ESTATE OF SARA D. ROOSEVELT, DEC'D.

Miss Grace G. Tully,
The White House,
Washington, D. C.

Dear Miss Tully:-

We are collating the figures for the preparation of the income tax returns for 1941 in the above estate. Two returns will be required; one covering the period up to Mrs. Roosevelt's death on September 7th, 1941, and one for the remainder of the year.

I am now writing in regard to the return for the period up to September 7th, with particular reference to the charitable contributions made by Mrs. Roosevelt. The President's Mother was very generous in those contributions, the total for the year 1940 amounting to \$3,367.45.

Mrs. Cushman, who acted as sort of secretary to Mrs. Roosevelt, at my suggestion set up a card record of the contributions, and I am wondering if they would be at Hyde Park or with the President in Washington. You see the list of the contributions is very important because in this income tax return they would have the effect of reducing the tax liability materially. Mrs. Cushman has taken up residence in Maryland so that I have been unable to contact her.

In the event that Mrs. Roosevelt's checkbooks are in Washington and the record prepared by Mrs. Cushman relating to contributions is not available, we could set up a list of contributions

Miss Grace G. Tully

-2-

January 16th, 1942

from the checkbooks, if you will send them on to me.

Sincerely yours,

Arthur J. Morris

AJM/MD

SAR
Estate

\$23.00
Pa
1/29/42

OK to pay
yes - make out
check for her

Hyde Park, N. Y.,
January 20, 1942.

My dear Mr. President:

I am enclosing for payment my bill for taking the help to church during the past year. Your mother made an arrangement with me about six or seven years ago to take the Catholic help from the Big House to church. She paid me \$1 a Sunday or holy day. After the first of each year I would submit my bill to her.

I should appreciate it if you will let me know whether you wish me to continue this practice in the future, providing there is any one who desires to go to church.

My father and mother are very well. I am really amazed at my father. He was 74 years old last June. He is so pleased that he was able to mark the ice again this year and do the same work that he did 40 years ago when he came here.

Mr. President I wish I could tell you how much I enjoy working at the Library and how really grateful I am to you.

Praying that God will bless you with an abundance of health and guide you in these troublesome days.

Sincerely,

Alma
Alma A. Van Curan

SRM Estate

January 21, 1942

MEMORANDUM FOR MR. ARTHUR J. MORRIS:

I am enclosing a bill which has only arrived today from Hyde Park. I can't understand why it shouldn't have come in long ago, as the seed was bought on May 8, 1941.

Also, I would appreciate it ever so much if you would look in the First National Bank check book which you have and see if the President paid the New York Telephone Company a bill in the amount of \$81.00. I have a vague recollection that it has been paid, but I just want to be sure, as it is on the current bill for remittance.

With kindest regards,

GRACE G. TULLY

GGT:avb

(Sending statement from Havey & Wilson, Eastport, Maine, 1/1/42, to Mrs. James Roosevelt Sr. Est., for sum of \$2.00 for 2½ lbs. of Nasturtium Seed.)

ARTHUR J. MORRIS
149 BROADWAY
NEW YORK, N. Y.

*gsk
estate*

January 22d, 1942.

Miss Grace G. Tully,
The White House,
Washington, D. C.

Dear Miss Tully:

I am in receipt of your memorandum of the 21st inst., enclosing a bill recently received by the President from Hyde Park covering a sale of seed to the late Mrs. Roosevelt on May 8th, 1941. That item will have our attention.

An examination of the First National Bank of Poughkeepsie check-book discloses the following two payments to the New York Telephone:

September 29th, 1941 - \$21.70 covering Hyde Park service.
22.18 covering 47 East 65th Street service.

There does not appear to be any item covering the payment to the New York Telephone Company of a bill for \$81.00.

With kindest regards, I remain

Very sincerely yours,

Arthur J. Morris

AJM/C

*pd
Telephone bill
\$93.35
1/31/42*

SRK Estate

pd
415.36
1/31/42

ARTHUR J. MORRIS
149 BROADWAY
NEW YORK, N. Y.

OK to pay?
summit?
OK ↑

January 27th, 1942.

Miss Grace G. Tully,
The White House,
Washington, D. C.

Dear Miss Tully:

I am enclosing a copy of a letter
received from the Sun Oil Company together with invoices
which are self explanatory.

Sincerely yours,

Arthur J. Morris

AJM/C
Encl.

JJM
\$ 110.50
Tide Water Assoc Oil
1/31/42

ARTHUR J. MORRIS
149 BROADWAY
NEW YORK, N. Y.

January 23d, 1942.

Miss Grace G. Tully,
The White House,
Washington, D. C.

Dear Miss Tully: Re: Estate Sara D. Roosevelt, dec'd.

Reference is made to your memorandum of the 10th inst., enclosing certain items of expense against the above estate which had recently been received by the President and which were forwarded to me for our attention. Among the items was a statement from the Tide Water Associated Oil Company covering an indebtedness amounting to \$110.50 which statement I now return.

We have a letter from the Tide Water Associated Oil Company, Albany office, dated January 21st, 1942, informing us that the \$110.50 covers the delivery at Hyde Park, on October 15th, 1941 of 500 gallons of gasoline amounting to \$100. and on October 20th, 1941 of 100 gallons of kerosene amounting to \$10.50.

That charge, because of the dates of delivery, is an expense against the President's account.

With the payment of the enclosed bill, it would appear that the account with the Oil Company would be cleared to December 31st, 1941.

With kindest regards, I remain

Very sincerely yours,

Arthur J. Morris

AJM/C

*SAR
Estate*

ARTHUR J. MORRIS
149 BROADWAY
NEW YORK, N. Y.

*PD
\$ 40.⁰⁰
1/31/42*

January 16th, 1942.

Miss Grace G. Tully,
The White House,
Washington, D. C.

Dear Miss Tully:

Referring to your letter of the 10th inst., enclosing certain bills which had been forwarded to the President from Hyde Park, I am writing to inform you that none of those bills had been previously paid and those which were a proper charge to the Estate of Sara D. Roosevelt, deceased have been paid by us.

I am now returning two statements for the attention of the President which cover items of expense at Hyde Park contracted after his Mother's death. You will note that the deliveries in each case were made in October 1941. I am also enclosing a copy of the letter received from the Beacon Grain Store relating to their invoice.

With kindest regards, I remain

Very sincerely yours,

Arthur J. Morris

AJM/C
Encl.

C
O
P
Y

BEACON GRAIN STORE
130 Smith Street,
Poughkeepsie, N.Y.

Jan. 14, 1942.

Fulton Trust Company,
149 Broadway,
New York, N. Y.

Attention: Mr. Clement M. Cooder.

Dear Mr. Cooder:

The outstanding bill against the Estate of Mrs. James Roosevelt, Hyde Park, N. Y. was for 1600 lbs Oats delivered on Oct. 8, 1941. Mr. William B. Newsome signed the delivery ticket.

The check of Sept. 29, 1941 for \$36.50 covered two deliveries, one on August 12, 1941 for 1600 lbs Oats \$35.00 and the other on August 13, 1941 for six salt bricks at \$1.50.

We hope that this will explain the deliveries and the check to your satisfaction.

Very truly yours,

Beacon Grain Store,
by F. S. Beckwith.

ARTHUR J. MORRIS
149 BROADWAY
NEW YORK, N. Y.

*file
RR estate*

January 26th, 1942.

Miss Grace G. Tully,
The White House,
Washington, D. C.

Dear Miss Tully:

Just a line to inform you that I ascertained from Mrs. Cushman where the card file of the late Mrs. Roosevelt's contributions could be found and I am very happy to tell you that I have obtained the file from the Sixty-fifth Street house and we have it in this office.

I understand from Mrs. Cushman that that file is complete up to the summer months and when we have checked it against the 1940 contributions, I may be asking you to look up certain items that may have been paid out by Mrs. Roosevelt during the summer.

With kindest regards, I remain

Very sincerely yours,

Arthur J. Morris

AJM/C

S.P.R.
Estate

February 14, 1942.

Dear Henry:

Thanks for yours of February eleventh. It is possible I may get back for the weekend of March first, but if the papers are not ready by then you can send them or bring them to Washington.

My mother was born September 21, 1854 and was therefore 89 years old — within 14 days of 90 years old on September 7, 1941. - 87?

The next time I get home, we can have the appraiser up from New York and finish everything.

As ever yours,

(sgd) Franklin D. Roosevelt

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

fdr/dj

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

Feb. 11, 1942.

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

Dear Franklin:

I acknowledge receipt of your letter of February 9th containing your check to my order for \$2,000. to pay the general taxes on the property at Hyde Park assessed to your mother. All of your land taxes in the Towns of Hyde Park and Pleasant Valley are now paid.

I now have the New York estate tax schedules in your mother's estate practically completed except for the accrued interest on the mortgage certificates which your mother's estate received from Mr. Delano and the Central Hanover Bank and Trust Company as Trustees under the Will of Franklin H. Delano for Dora Delano Forbes. Mr. Morris has promised to send this to me this week. As soon as the schedules are completed I will send them to the Fulton Trust Company to have them checked and then they will be ready for your signature, probably the latter part of next week. If convenient for you, I will bring them down to Washington for you to sign so that I can close the proceeding before March 7th in order to save the 5% discount.

If I find that I cannot finish the proceeding on time, I will have the amount of the tax computed and then a check for that amount, less the 5% discount, can be deposited with the State Tax Commission.

As the Will creates a trust fund for the benefit of Mrs. Roosevelt during her life, it is necessary to know her age on Sept. 7, 1941 for estate tax purposes. Will you kindly let me know how old she was at that time.

The Federal Estate Tax officers have checked up the property owned by your mother in New York and released it so that it may be disposed of any time you see fit. I am glad to hear that you have a definite offer for this property. If you will let me know a few days in advance when you want the property at Hyde Park checked up, I will see that they are there.

With kindest regards, I am

Sincerely yours,

Henry T. Hackett

*File
SDR
Estate*

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

February 18, 1942.

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

Dear Franklin:

I have completed the New York estate tax schedules in your mother's estate and have just sent a copy down to Mr. Morris to be checked up and to have him estimate the amount of the tax.

I have made no charge for legal services in connection with this estate as I think your mother gave me the legacy of \$5,000. in lieu of commissions to cover this.

As soon as I find out the amount of the tax I will let you know so that if there is not time to execute and file the papers and have the tax determined by decree of the Surrogate's Court before March 7th, in order to save the discount allowed by law, a check for the amount of the tax less the 5% discount can be deposited with the State Tax Commission at Albany, N. Y.

Enclosed herewith is a copy of letter just received from Baring Brothers in reference to the transfer of the balance on your mother's account to your credit on their books.

With kindest regards, I am

Sincerely yours,

Henry T. Hackett

COPY

Micheldever,

Hants.

20 January 1942.

Henry T. Hackett, Esq.,
226, Union Street,
Poughkeepsie,
NEW YORK.

Dear Sir,

We thank you for your letter of the 12th
December last, enclosing Affidavit executed by President
Roosevelt, in accordance with which we have transferred
the balance of the account of Mrs. Sara D. Roosevelt,
deceased, namely -

£ 92.17.2., to his account in our books,
value 17th January 1942.

We are,
Dear Sir,

Yours faithfully

For BARING BROTHERS & CO., LIMITED.

(name illegible)

Director.

7
/ *file
S.D.R.
estate*

THE WHITE HOUSE
WASHINGTON

February 18, 1942.

MEMORANDUM FOR

HENRY T. HACKETT

Neither Eleanor nor I can find that my Mother had any cash in her possession at the time of her death. It is probable that she did not because she was brought back from Campobello by her sister to the New York house and motored up to Hyde Park from there.

F. D. R.

THE WHITE HOUSE
WASHINGTON

February 16, 1942.

MEMORANDUM FOR

MRS. ROOSEVELT

Do you know if Mama had
any cash in her possession at
the time of her death?

Return to > F. D. R.

I don't know -

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

February 13, 1942.

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

Dear Franklin:

I find that I need a little more information in order to complete the Estate Tax Schedules in your mother's estate.

Did your mother have any cash in her possession at the time of her death and, if so, how much?

In the probate proceedings the places of residence of your daughter and sons were stated as follows, and if they have since changed them please let me know their present places of residence:

Anna R. Boettiger	Mercer Island, Seattle, Washington
James Roosevelt	9336 Washington Blvd., Culver City, California ?
Elliott Roosevelt	1105 Penn Ave., Forth Worth, Texas
Franklin D. Roosevelt, Jr.	Mill River Road, East Norwich, L. I., N. Y. ?
John A. Roosevelt	Nahant, Massachusetts. ?

With kindest regards, I am

Sincerely yours,

Henry T. Hackett

NY State

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

Feb. 26, 1942.

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

Dear Franklin:

On Feb. 18th I sent a copy of the New York estate tax schedules in your mother's estate to Mr. Morris to be checked up, and the approximate amount of the tax to be computed so that a check, less the 5% discount, could be deposited with the N. Y. State Tax Commission before March 7, 1942 to save the discount.

This morning I received a reply to my letter of Feb. 18th, a copy of which I enclose herewith.

I inserted the three legacies of \$5,000. each in lieu of commissions in Schedule "H" of the tax proceeding, where they properly belong, because by doing so the amount of the taxable estate is reduced by \$15,000.

Mr. Morris objects to my inserting the legacies there because if they were put in the Schedule as legacies the estate would have to pay an estate tax on the \$15,000. and the Executors would not have to pay income tax on the \$5,000. which each receives in lieu of commissions.

I have acted as above stated because I understood it the duty of the Executors to protect the interests of the estate first and their own secondly. Please let me know your wishes in the above matter.

It is very important that you should authorize Mr. Morris to deposit \$45,600., which he informed me represents the approximate amount of the tax less the 5% discount, with the State Tax Commission at once.

With kindest regards, I am

Sincerely yours,

Henry T. Hackett

Arthur J. Morris
149 Broadway
New York, N.Y.

February 25th, 1942.

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

Re: Estate Sara D. Roosevelt,
deceased.

Dear Mr. Hackett:

I am now replying to your letter of the 18th inst., enclosing a copy of the New York Estate Tax schedules in the above estate with all copies of affidavits except Curry's.

In checking over the Return we have the following corrections to report:

Addition to Schedule C of the refund of tax on Central School District No. 1 out of proceeds of sale of school property in December, 1940. Amount of refund \$248.21.

Valuation of mortgage investments in Schedule D2 received from the Trust u/w of Franklin H. Delano for Dora Delano Forbes.

Please refer to my letter of January 22d, 1942 containing a memorandum from the Central Hanover Bank & Trust Company dated January 20th, 1942 relating to \$15,000. mortgage on #211 Mott Street, of which the Sara D. Roosevelt distributive share is \$5,000. The memorandum reports the mortgage as being valueless.

Appraisal of those mortgages would appear important from the tax standpoint because I feel very strongly that they are not worth the face value and an appraisal will disclose a value of approximately 40% for the whole group. That valuation, of course, will result in a reduction in the tax liability. When the appraisals have been obtained they will be sent to you in order that the return may be completed at the new valuations for those mortgage certificates.

In the item of administration expenses, I note that you have included the legacies to the Executors in lieu of commissions as a deduction as commissions. That was quite a surprise to me because in reporting them in this instance in that manner, the legacies are placed in the category of commissions and, therefore, would become taxable to the Executors under both the Federal and the New York State Income Tax. There are cases which have come to my attention in which legacies of that nature have been declared not subject to the Income Tax. Needless to say that is an item of considerable importance to the Executors.

You do not appear to have included in the Return an estimate of your fee for legal services which, if in an amount approximating the legacies to the three Executors, would eliminate the necessity of including those items as a deduction.

H.T.H.
#2.

In view of the limited time to March 7th, 1942 and owing to the fact that the Income Tax Returns for 1941 for Mrs. Roosevelt personally and for the Estate have not been completed and the importance of including the Income Taxes as deductions, I would suggest that we merely send a check to the Department of Taxation and Finance before March 7th for the approximate amount of the tax in order to obtain the benefit of the 5% credit. We estimate that the check should be \$45,600. That amount is arrived at as follows after considering the corrections hereinbefore mentioned:

Net Estate	\$1,090,000.
Tax thereon approximately	\$48,000
less 5% discount.....	45,600.

There is a principal balance in the estate of \$12,897.52 and there are \$50,000. U. S. Treasury Bills due March 11th, 1942 and \$10,000. U. S. Treasury Bills due March 17th, 1942 which have a quick market and from which I plan to obtain the necessary amount to cover the check to the tax department.

This return has been checked by Mr. Frank Eagan of our Trust Department with whom you may talk directly regarding the corrections reported herein.

When you have reviewed these items and have considered the suggested changes, let me know your decision in order that I may have the necessary check issued for remittance to the Tax Department before March 7th.

Very sincerely yours,

ARTHUR J. MORRIS
Executor.

AJM/C

C O P Y

1

*file SOR
Estate*

THE WHITE HOUSE
WASHINGTON

March 2, 1942.

MEMORANDUM FOR

HENRY T. HACKETT

Confirming what I said yesterday, I do not know any of the three people in New Brunswick mentioned by you. Any one of them would be satisfactory, or you could have it done by the bank at St. Andrews, which is the County Seat of Charlotte County.

Also, I think the deed might as well be recorded.

F. D. R.

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

Feb. 25, 1942.

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

Dear Franklin:

I think it is about time to do something about the "succession duty" tax proceeding upon your mother's property in New Brunswick, Canada.

Kindly let me know if you have in mind the name of some real estate agent or broker up there to appraise the real property. If not, shall I write to either Mitchell & McConnell of St. John, New Brunswick, J. M. Flewelling Insurance Agency of St. Stephens or Fred W. Fowler & Co., St. John, who have issued fire insurance on the property there, to suggest the name of some real estate agent or broker.

It appears that there are three parcels of land at Campobello, the title to two is in your mother's name, the other is in your father's name but there is an unrecorded deed from your father to your mother, which I think should be sent up there, by registered mail, to be recorded. Please let me know if you agree with me.

With kindest regards, I am

Sincerely yours,

Henry T. Hackett

SPR
P. W. W.

March 16, 1942.

Dear Henry:-

At Campobello -- lot No. 111, purchased in 1883 -- is the site of my Mother's cottage; lot No. 112, purchased in 1909, is the site of my cottage. The land at Echo Point is on the uninhabited Bay of Fundy side of the Island and is merely a small rocky promontory with some spruce on it, and I do not think it contains more than from two to two and a half acres of land. There are no improvements on it of any kind. I think that if I were appraising it I would put it in at \$100.00. It might, by a great stretch of the imagination, have a \$100.00 worth of spruce on it.

In regard to the furniture and personal effect in my Mother's house, I can give you no itemized list. The furniture dates from 1884 or 1885, is well worn, and was of the cheapest variety at the time. There is a small amount of cheap glass, china and plated ware. Personally, I would not value all the furniture in the house at more than \$500.00

In my house, though the land was still in my Mother's name, all of the furniture is my personal property and does not form a part of my Mother's Estate. In case the question

is raised, the only other personal property, ^{at Campbells} is
a small sailboat owned by me.

^{And a rowboat}

As ever yours,

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

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

March 12, 1942.

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

Dear Franklin:

I have had the deed from your father to your mother of lot No. 111 on the plans of the Campobello Company photostated and mailed to the Registrar of Deeds at St. Andrews and have mailed him his fees for recording it.

I have written to the Bank of Nova Scotia at St. Andrews for the name and address of some real estate broker to appraise your mother's real property for the Succession Duty tax proceeding in New Brunswick and they have recommended Mr. F. L. Mallory, St. Andrews, N. B., who is the Land Agent for the Canadian Pacific Railway there.

On going over the deeds it appears that there are three parcels of land. Lot 111 purchased in 1883 from Alexander S. Porter and wife containing four acres more or less, on which there is a dwelling; lot 112 purchased from the Executors of the estate of Grace M. Kuhn in 1909 containing about 4.41 acres of land, and land on Echo Point purchased from the Trustees of the estate of Hartman Kuhn and the Executors of the estate of Grace M. Kuhn.

Will you please let me know if there are dwellings on lot 112 and on the Echo Point land.

I think we ought to have an itemized list of the furniture and personal effects of your mother in her house at Campobello at the time of her death. Kindly let me know who I can get in communication with to make up such a list.

With kindest regards, I am

Sincerely yours,

Henry T. Hackett

SPR
Estate

March 17, 1942.

Dear Arthur:-

Thank you for yours of March tenth.

I wholly approve your suggestion in regard to James' proposal for the liquidation of the loan to my Mother's Estate.

Very sincerely yours,

Arthur J. Morris, Esq.,
149 Broadway,
New York, N. Y.

ARTHUR J. MORRIS
149 BROADWAY
NEW YORK, N. Y.

March 10th, 1942.

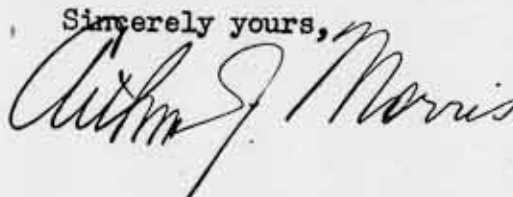
Miss Grace G. Tully,
The White House,
Washington, D. C.

Dear Miss Tully:

Because of the confidential
nature in a matter relating to the Estate of Sara
D. Roosevelt, I am sending the enclosed letter to
the President through you.

With kindest regards, I remain

Sincerely yours,

A handwritten signature in cursive script that reads "Arthur J. Morris". The signature is written in dark ink and is positioned below the typed phrase "Sincerely yours,".

AJM/C
Encl.

Copy of letter from James Roosevelt
Received March 9th, 1942.

Camp Elliott,
San Diego, California.

Dear Mr. Morris:

If my calculations are correct, the April 1st payment will complete the second year of my notes to Grandma. As you probably know since going on active duty I have been unable to continue my business and this, plus the heavily increased tax schedules, have placed a heavy burden on my finances. I would therefore like to ask the trustees to modify my agreement in such manner that for the duration of the war I be allowed to suspend payment on the principal of my notes after April 1st, 1942 and continue to pay interest by monthly installments on the balance remaining. Further I should like to arrange to have the total of whatever my bequest under Grandma's will may amount to applied to the obligation to the Estate.

Would you let me know if these matters are agreeable and with my appreciation and apologies to you for your trouble and consideration,

Cordially and sincerely

(signed) James Roosevelt.

ARTHUR J. MORRIS
149 BROADWAY
NEW YORK, N. Y.

March 10th, 1942.

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

Dear Mr. President: Re: Estate Sara D. Roosevelt, dec'd.

I am enclosing a copy of an undated letter from your son James, which I received yesterday, together with James' check covering interest on the unpaid balance of his notes issued to your Mother and a payment on account of the principal of the note maturing April 1st, 1942.

James is correct in stating that with the April 1st payment, he will have completed the payment of two notes in favor of his grandmother, leaving a balance of \$40,000. in eight notes of \$5,000. each due serially from April 1st, 1943 to and including April 1st, 1950. It was arranged with James, when the \$50,000. was advanced by your Mother, that monthly payments of interest and principal would be made towards liquidating the loan, clearing up in that method a \$5,000. note each year. James has been very punctilious in meeting those conditions and as I have stated, will have reduced his loan by \$10,000. with the April 1st payment.

As you will note from his letter, the Trustees are asked to modify the agreement to the extent of waiving the principal payments on the notes for the duration of the war and James will agree to continue the monthly installments of interest on the unpaid balance.

Henry Hackett was in the Bank today on another matter and I showed him a copy of James' letter and he feels as I do that the decision in this matter rests with you as James' notes, as part of the residuary estate, would be delivered to you. Henry Hackett and I, as Executors, would agree to waiving the principal payments while the notes are held in the estate and in order that I may advise James, would you be good enough, at your convenience, to let me have your decision.

James' suggestion that he should like to apply the total amount of the bequest to him, under your Mother's will, toward reducing the principal of the notes, is very commendable and indicates his earnest desire to liquidate his indebtedness.

I believe the moratorium that your son is seeking is in order and I recommend that it be granted.

With warm personal regards, I remain

Very sincerely yours,

Arthur J. Morris

AJM/C

1907
Estate

March 17, 1942.

Dear Arthur:-

Thank you for yours of March tenth.
I wholly approve your suggestion in regard to
James' proposal for the liquidation of the
loan to my Mother's Estate.

Very sincerely yours,

Arthur J. Morris, Esq.,
149 Broadway,
New York, N. Y.

ARTHUR J. MORRIS
149 BROADWAY
NEW YORK, N. Y.

March 10th, 1942.

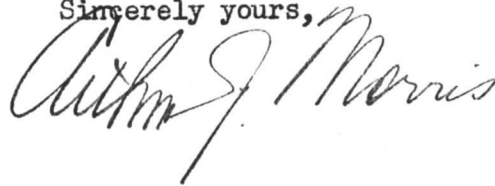
Miss Grace G. Tully,
The White House,
Washington, D. C.

Dear Miss Tully:

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With kindest regards, I remain

Sincerely yours,

A handwritten signature in cursive script that reads "Arthur J. Morris". The signature is written in dark ink and is positioned to the right of the typed phrase "Sincerely yours,".

AJM/C
Encl.

Copy of letter from James Roosevelt
Received March 9th, 1942.

Camp Elliott,
San Diego, California.

Dear Mr. Morris:

If my calculations are correct, the April 1st payment will complete the second year of my notes to Grandma. As you probably know since going on active duty I have been unable to continue my business and this, plus the heavily increased tax schedules, have placed a heavy burden on my finances. I would therefore like to ask the trustees to modify my agreement in such manner that for the duration of the war I be allowed to suspend payment on the principal of my notes after April 1st, 1942 and continue to pay interest by monthly installments on the balance remaining. Further I should like to arrange to have the total of whatever my bequest under Grandma's will may amount to applied to the obligation to the Estate.

Would you let me know if these matters are agreeable and with my appreciation and apologies to you for your trouble and consideration,

Cordially and sincerely

(signed) James Roosevelt.

ARTHUR J. MORRIS
149 BROADWAY
NEW YORK, N. Y.

March 10th, 1942.

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

Dear Mr. President: Re: Estate Sara D. Roosevelt, dec'd.

I am enclosing a copy of an undated letter from your son James, which I received yesterday, together with James' check covering interest on the unpaid balance of his notes issued to your Mother and a payment on account of the principal of the note maturing April 1st, 1942.

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As you will note from his letter, the Trustees are asked to modify the agreement to the extent of waiving the principal payments on the notes for the duration of the war and James will agree to continue the monthly installments of interest on the unpaid balance.

Henry Hackett was in the Bank today on another matter and I showed him a copy of James' letter and he feels as I do that the decision in this matter rests with you as James' notes, as part of the residuary estate, would be delivered to you. Henry Hackett and I, as Executors, would agree to waiving the principal payments while the notes are held in the estate and in order that I may advise James, would you be good enough, at your convenience, to let me have your decision.

James' suggestion that he should like to apply the total amount of the bequest to him, under your Mother's will, toward reducing the principal of the notes, is very commendable and indicates his earnest desire to liquidate his indebtedness.

I believe the moratorium that your son is seeking is in order and I recommend that it be granted.

With warm personal regards, I remain

Very sincerely yours,

Arthur J. Morris

AJM/C

file

*Sack
Estate*

March 18, 1942.

Otto C. Michaelis, Inc.
315 East 79th Street,
New York, N. Y.

Gentlemen:

Under February first you sent a bill to "Estate of Mrs. James Roosevelt" in the amount of \$7.25. The work seems to have been done last June but I do not recollect having seen a bill from you until the above date. Will you let me know what this bill represents in the way of work or repairs?

Very truly yours,

Grace G. Tully

*Bill sent to
Arthur Morris
3/31/42*

THE WHITE HOUSE
WASHINGTON

*SBC
Estate*

March 31, 1942.

MEMORANDUM FOR MR. ARTHUR J. MORRIS:

This bill arrived a few days ago. It is the first I have seen from S. C. Bishop Estate. I guess it is all right to pay, but I really wouldn't know.

Grace G. Tully

Amount \$36.32 for groceries from
S.C.Bishop Estate
77 Water St.
Eastport, Maine.

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

*all
SDR
to take*

April 10, 1942.

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

Dear Franklin:

I have your note of March 31st
in reference to the Library at Hyde Park and will
have the figures ready for you when you come up.

Sincerely yours,

Henry T. Hackett

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

April 10, 1942.

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

Dear Franklin:

I am enclosing herewith copies of the New York Estate Tax Schedules in your mother's estate which have finally been checked and approved by the Fulton Trust Company, as I thought you might want to look them over.

The affidavits of Curry, Ham, Hatfield, Miller, etc. will have to be attached before they are filed in the Surrogate's Court.

If convenient for you, the next time you are at Hyde Park, Mr. Morris and I could meet you there and sign the New York Estate Tax affidavits.

With kindest regards, I am

Sincerely yours,

Henry T. Hackett

Read carefully all instructions.

Use this form for resident and nonresident estates where death occurred after August 31, 1930.

SURROGATE'S COURT

County of DutchessIn the Matter of the Appraisal under the Estate
Tax Law of the Estate of**SARA DELAND ROOSEVELT**

Deceased.

~~XXXXXXXXXX~~**FRANKLIN D. ROOSEVELT, one of the Executors**

of the estate of the above-named decedent being duly sworn in this proceeding for the determination of the tax, if any, to be paid upon the assets of the said estate under Article 10-C of the Tax Law, deposes and says that as such ~~executor~~ executor deponent is personally familiar with affairs of the said estate, the property constituting the assets thereof, their fair market value, and the debts, expenses and charges properly allowable as deductions therefrom, and makes the following return:

GENERAL INFORMATION

1. Date of death September 7th, 1941 2. Resident of Dutchess County
3. Did the decedent leave a will? (Answer "yes" or "no") Yes
If the answer is "yes" attach copy of last will.
4. Letters of administration, testamentary, were issued on September 10th, 1941 by the Surrogate's Court of Dutchess County.

5. The names and post-office addresses of the executors or administrators are:

Name	Post Office Address
<u>Franklin D. Roosevelt</u>	<u>Hyde Park, Dutchess County, N. Y.</u>
<u>Arthur J. Morris</u>	<u>381 Crest Road, Ridgewood, N. J.</u>
<u>Henry T. Hackett</u>	<u>Hyde Park, Dutchess County, N. Y.</u>

GROSS ESTATE

SCHEDULE A—REAL ESTATE

6. Did the decedent at the time of death own any interest in real estate located within the State of New York? (Answer "yes" or "no") Yes
If the answer is "yes" attach schedule of all interest in real estate, marked Schedule A, following the instructions for that schedule.

SCHEDULE B—STOCKS AND BONDS

7. Did the decedent at the time of death own any stocks and bonds? (Answer "yes" or "no") Yes
If the answer is "yes" enter in schedule marked "B" a complete list of all the corporate stocks and bonds, including interest and dividends thereon, at the date of the decedent's death, together with the fair market values thereof, following the instructions for that schedule.

SCHEDULE C—MORTGAGES, NOTES, CASH AND INSURANCE

8. Did the decedent at the time of death own any mortgages, notes or cash? (Answer "yes" or "no") Yes
9. Was any insurance on life of decedent receivable by his estate? (Answer "yes" or "no") No
10. Was any insurance on life of decedent receivable by beneficiaries other than the estate? (Answer "yes" or "no") No
If an answer is "yes," submit Schedule C, following instructions for that schedule.

SCHEDULE D-1—JOINTLY OWNED PROPERTY

11. Did the decedent at the time of death own jointly with any person or persons real estate located in New York State or personal property whereover located other than tangible personal property having an actual situs outside of New York State. (Answer "yes" or "no") No
If the answer is "yes," enter in Schedule marked "D-1" a complete list of all jointly-owned property, following the instructions for that Schedule.

SCHEDULE D-2—OTHER MISCELLANEOUS PROPERTY

12. Did the decedent at the time of death own any interest in a co-partnership or unincorporated business? (Answer "yes" or "no") No
13. Did the decedent, at the time of death, own any miscellaneous property not returnable under any other schedule? (Answer "yes" or "no") Yes
If an answer is "yes," attach a detailed statement of such other property marked "D-2," following the instructions for that schedule.

SCHEDULE E—TRANSFERS

14. Did the decedent, at any time during life, make any transfer in contemplation of or intended to take effect in possession or enjoyment at or after death, other than by bona fide sale for an adequate and full consideration in money or money's worth? (Answer "yes" or "no") No
15. Did the decedent, within two years immediately preceding death, make any transfer of a material part of his property without an adequate and full consideration in money or money's worth? (Answer "yes" or "no") No
16. Did the decedent, at any time, make a transfer of a material part of his property without an adequate and full consideration in money or money's worth, but not believed to have been in contemplation of death or intended to take effect in possession or enjoyment at or after his death? (Answer "yes" or "no") No
17. Did the decedent, at the time of death, possess the right (either alone or in conjunction with any person) to change through the exercise of a power to alter, amend, or revoke the transfer of any property previously made by him? (Answer "yes" or "no") No

18. Did the decedent, at any time during his life, relinquish in contemplation of death the power to alter, amend, or revoke any transfer previously made by him? (Answer "yes" or "no") No

19. Were there in existence at the time of the decedent's death any trusts created by him during lifetime? (Answer "yes" or "no") No
If any question is answered "yes," submit Schedule E, itemizing all such transfers in detail following the instructions for that schedule.

SCHEDULE F—POWERS OF APPOINTMENT

20. Did the decedent, at any time, by will or otherwise, transfer property by the exercise of a general or limited power of appointment? (Answer "yes" or "no") No
If the answer is "yes," submit Schedule F, following the instructions for that schedule.

SCHEDULE G-1—PROPERTY IDENTIFIED AS PREVIOUSLY TAXED

21. Did the decedent at the date of death own any property (a) forming a part of the gross estate situated in the United States, of any person who died within five years of the date of death of the decedent, or (b) transferred to the decedent by gift within five years prior to his death where such property can be identified as having been received by the decedent from such donor by gift or from such prior decedent by gift, bequest, devise or inheritance or which can be identified as having been acquired in exchange for property so received? (Answer "yes" or "no")

If the answer is "yes," attach Schedule G-1, following the instructions for that schedule

DEDUCTIONS

SCHEDULE G-2—PROPERTY IDENTIFIED AS PREVIOUSLY TAXED

22. If property was listed in Schedule G-1, deduction should be taken in Schedule G-2 following the instructions for that schedule.

SCHEDULE H—FUNERAL AND ADMINISTRATION EXPENSES

23. Itemize the funeral expenses and administration expenses in Schedule H following the instructions for that schedule.

SCHEDULE I—DEBTS OF DECEDENT

24. Itemize the debts of the decedent in Schedule I, following the instructions for that schedule.

SCHEDULE J—MORTGAGES, NET LOSSES, AND SUPPORT OF DEPENDENTS

25. Itemize in Schedule J, any mortgages outstanding on property listed in Schedule A, losses through fire, storm, shipwreck or other casualty, or from theft sustained during administration, and expenses incurred in the support of dependents of the decedent, following the instructions for that schedule.

SCHEDULE K—CHARITABLE, PUBLIC, AND SIMILAR GIFTS AND BEQUESTS

26. Itemize in Schedule K, all devises and bequests to exempt corporations, following the instructions for that schedule.

SCHEDULE L—BENEFICIARIES

27. Give in Schedule L, a statement of the names of all persons beneficially interested in the estate, the nature of their respective interests, etc., following the instructions for that schedule.

GENERAL AFFIDAVIT

28. Deponent states that he has made diligent search for property of every kind left by the decedent; that he has carefully read the instructions printed on this form; that hereon is listed all the property, tangible and intangible, forming the gross estate of the decedent, so far as it has come to his knowledge and information; that he has carefully read all instructions under Schedule E of this form, and has made diligent and careful search for information as to whether the decedent during his life time made any transfers without a fair consideration in money or money's worth, and the answers given to the questions therein contained are true and complete to the best of his knowledge, information and belief; that to the best of his knowledge, information and belief, the value shown for each item of property listed in this return was the fair market value of the same at the day of the decedent's death, and that the debts, expenses and charges entered herein as deductions from the gross estate are correct and legally allowable.

Sworn to before me this _____ day

of _____ 194

GENERAL INSTRUCTIONS

An original and one copy of this return and of each schedule attached to it and of each affidavit and statement required, must be filed with the transfer tax appraiser of the county in which the proceeding takes place, except that an original and two copies must be filed if the proceeding is in the county of New York, Kings, Bronx, Richmond, Westchester, Queens, Nassau or Suffolk.

It is not necessary to submit a schedule unless the property in the estate requires the use of such a schedule, nor is it necessary to place each schedule on a separate sheet, unless that is more convenient in the preparation of the schedule. If the estate is a small one and all the necessary information can be entered on one page, no more need be used. It is necessary, however, to enter the property under the properly designated schedule and to total each schedule.

Use only the blank forms supplied by the Tax Commission, which will be furnished to you upon request, and number each page. If the decedent left a will, a copy of the will must be attached to each set of schedules.

Read the instructions below which relate to each schedule required by the return and which must be followed in all cases.

All valuations where called for must be as of the date of decedent's death.

SCHEDULE A—REAL ESTATE

Property which ordinarily would be listed under this schedule or under Schedules B to F, inclusive, is to be listed under Schedule G-1 if it is the basis of a claim for deduction under Schedule G-2.

Real estate should be so described that it may be readily located. Give map, lot, block and section numbers, and place of record of deed. State the exact right, title or interest the decedent had in every parcel of real estate. The unpaid balance of any mortgage at the date of death, with accrued interest to such date, should be shown, giving the place of record of the mortgages. The full valuation of the property and not the equity must be given. The mortgage should be deducted under Schedule J. Show also, with respect to each parcel of property, the assessed valuation thereof, and furnish the estimated market value at the date of death. Attach appraisal made by a competent real estate appraiser.

Real property which the decedent has contracted to purchase should be listed in this schedule. The full value of the property and not the equity must be shown. The unpaid portion of the purchase price should be deducted under Schedule I.

The value of dower, courtesy, or a statutory estate created in lieu thereof, is taxable, and no reduction on account thereof or on account of homestead or other exemptions should be made in returning the value of the real estate.

All rents accrued and unpaid should be apportioned to the date of death, whether due at that time or not.

SCHEDULE B—STOCKS AND BONDS

Give a complete list and adequate description of all securities, as follows:

Stocks. State the number of shares, exact title of corporation, common or preferred, par value, and the quotation at which returned.

Bonds. State quantity and the denomination, exact title, kind of bond, interest rate, interest and due dates, and also any past due coupons attached.

Listed and active stocks and bonds should be returned at the average between highest and lowest quoted selling price at the date of death. If there were no sales on date of death, at the average between the highest and lowest sales upon the nearest date thereto, if within a reasonable time.

If actual sales are not available and the stock is quoted on a bid and asked basis, the mean between the bid and asked price, as of the date of death, or if none on that date, then on the nearest date thereto, should be taken.

Unlisted securities which are dealt in actively by brokers or have an active market, should be returned at the same price as at the date of death or at the nearest date thereto, if within a reasonable period either before or after death.

Inactive stock and stock in close corporations should be valued upon the basis of the company's net worth and earning capacity. If the estate contains any such stock, attach to each set of schedules balance sheets and earning statements of the companies for five years preceding the date of death. If there were

any sales of these securities within a reasonable period before or after the date of death, furnish a statement of such sales, showing the number of shares sold and the price at which sold.

Securities returned as of no value or of nominal value should be listed last and a statement furnished of the reasons for returning them as of no value or of nominal value.

Accrued interest on bonds should be computed to the date of death and reported separately.

Dividends on stock declared prior to death but unpaid, must be reported in addition to the value of the stock.

Dividends due on stock sold by the decedent "ex-dividend" should be included in Schedule D, under the caption of accounts receivable.

SCHEDULE C—MORTGAGES, NOTES, CASH AND INSURANCE

The five classes of property in this schedule should be listed separately in the order given.

Mortgages. State (1) the face value and the unpaid balance, (2) the date of mortgage, (3) the name of maker, (4) property mortgaged, (5) interest dates and rate of interest, (6) the date to which interest was paid, and (7) date of maturity. Add accrued interest to date of death. If a value is placed on any mortgage, lower than the unpaid balance plus accrued interest, explain reasons for such depreciation.

Notes. Give similar data.

Contract by the Decedent to Sell Land. Give name of vendee, date of contract, description of property, sale price, initial payment, amounts of installment payments, unpaid balance of principal and accrued interest, interest rate, and date prior to decedent's death to which interest had been paid.

Cash in Possession. List separately from bank deposits.

Cash in Bank. Give name of bank and address, amount in bank, accrued interest if any.

Insurance. Include all insurance taken out by the decedent upon his own life as follows: (a) All insurance receivable by or for the benefit of the estate; (b) all other insurance to the extent that it exceeds in the aggregate \$40,000 but only to the extent that such amount is required to be included in the gross estate, under the provisions for the taxing of estates contained in any Revenue Act of the United States, applicable to the estate of the decedent.

SCHEDULE D-1—JOINTLY OWNED PROPERTY

All property of whatever kind or character, whether real estate, personal property, bank accounts, etc., in which the decedent held at the time of his death an interest either as a joint tenant or as a tenant by the entirety, must be returned under this schedule.

The full value of the property must be included, unless it can be shown that a part of the property originally belonged to the other tenant or tenants and was never received or acquired by the other tenant or tenants from the decedent for less than a fair consideration in money or money's worth.

Where it is shown that the property or any part thereof, or any part of the consideration with which the property was purchased, was acquired by the other tenant or tenants from the decedent for less than an adequate and full consideration in money or money's worth, there should be omitted from this schedule only so much of the value of the property as is proportionate to the consideration furnished by such other tenant or tenants.

Where the property was acquired by gift, bequest, devise, or inheritance by the decedent and spouse as tenants by the entirety, then only one-half of the value of the property should be listed on this schedule. Where the property was acquired by the decedent and another person or persons by gift, bequest, devise, or inheritance as joint tenants, and their interests are not otherwise specified or fixed by law then there should be entered on this schedule only such fractional part of the value of the property as is obtained by dividing the full value of the property by the number of joint tenants.

If the executor contends that less than the value of the entire property is includable in the gross estate for purposes of the tax, the burden is upon him to show his right to include such lesser value, and in such case he should make proof of the extent, origin, and nature of the decedent's interest and the interest of decedent's co-tenant or co-tenants.

If the property consists of real estate, the assessed valuation thereof for the year of death should be shown, and the estimated market value as of the date of death should be furnished, supported by an appraisal made by a competent real estate appraiser.

Property in which the decedent held an interest as a tenant in common should not be listed here but the value of his interest therein should be returned under Schedule A if real estate, or if personal property under the appropriate schedule. The value of the decedent's interest in partnerships should be reported under Schedule D-2.

SCHEDULE D-2—OTHER MISCELLANEOUS PROPERTY

Under this schedule include all items of gross estate not returned under another schedule, including the following: Debts due the decedent; interests in business; claims, rights, royalties, pensions; leaseholds, judgments, shares in trust funds or in estates of decedents who died more than five years prior to the present decedent's death, or in estates of decedents who died within five years prior to the present decedent's death where the share therein is not reported on Schedule G-1, or on another schedule of this return; household goods and personal effects, including wearing apparel; farm products and growing crops; livestock, farm machinery, automobiles, etc.

When an interest in a copartnership or unincorporated business is returned, submit statement of assets and liabilities as of date of death and for the five years preceding death, and statement of the net earnings for the same five years. Good will must be accounted for. In general, the same information should be furnished and the same methods followed as in valuing close corporations.

In listing automobiles, give make, model, year, and condition as of date of decedent's death.

In describing an annuity, the name and address of the grantor of the annuity should be given, or if payable out of a trust or other fund, such a description as will fully identify it. If payable for a term of years, the duration of the term and the date on which it began should be given, and if payable for the life of a person other than the decedent, the date of birth of such person should be stated.

Judgments should be described by giving the title of the cause and the name of the court in which rendered, date of judgment, name and address of judgment debtor, amount of judgment, rate of interest to which subject, whether any payments have been made thereon, and if so, when and in what amounts.

SCHEDULE E—TRANSFERS

All gifts or transfers, by trust or otherwise, made or created by the decedent in contemplation of, or intended to take effect in possession or enjoyment at or after death, or of which he has at any time made a transfer, by trust or otherwise, under which he has retained for his life or for any period not ascertainable without reference to his death or for any period which does not in fact end before his death (a) the possession or enjoyment of, or the right to the income from, the property or (b) the right, either alone or in conjunction with any person, to designate the persons who shall possess or enjoy the property or the income therefrom, other than as bona fide sales for an adequate and full consideration in money or money's worth, are subject to the tax and must be returned under this schedule.

Transfers made by the decedent in his lifetime, other than transfers intended to take effect in possession or enjoyment at or after death, excepting bona fide sales for an adequate and full consideration in money or money's worth, must be returned for tax or disclosed in the return as follows:

1. *Transfers made in contemplation of death.* The executor must return for tax the value as of the date of decedent's death of all property transferred by the decedent at any time in contemplation of death.

2. *Transfers not admitted to have been made in contemplation of death.* The executor is required to disclose in the return all transfers made at any time by the decedent of a material part of his property. Any such transfer made within two years of the decedent's death, in the nature of a final disposition or distribution thereof, is, unless shown to the contrary, deemed to have been made in contemplation of death, within the meaning of the statute, except in case of a bona fide sale for an adequate and full consideration in money or money's worth. Where the executor contends that the transfer was not made in contemplation of death, he must file with the return, sworn state-

ments of all the material facts, including among other things the decedent's motive in making the transfers, his mental and physical condition at that time and a copy of the death certificate.

All property transferred by the decedent during his lifetime, except bona fide sales for an adequate and full consideration in money or money's worth received by the decedent, constitutes a part of the gross estate if at the time of the decedent's death, the enjoyment thereof was subject to any change through the exercise of a power (in whatever capacity exercisable) by the decedent alone or by the decedent in conjunction with any other person (without regard to when or from what source the decedent acquired such power), to alter, amend, revoke, or terminate, or where any such power is relinquished in contemplation of decedent's death. The power to alter, amend, or revoke shall be considered to exist on the date of the decedent's death even though the exercise of the power is subject to a precedent giving of notice or even though the alteration, amendment, or revocation takes effect only on the expiration of a stated period after the exercise of the power, whether or not on or before the date of the decedent's death notice has been given or the power has been exercised. In such cases proper adjustment shall be made representing the interests which would have been excluded from the power if the decedent had lived, and for such purpose if the notice has not been given or the power has not been exercised on or before the date of his death, such notice shall be considered to have been given, or the power exercised, on the date of his death. The relinquishment of any such power, not admitted or shown to have been in contemplation of the decedent's death, made within two years prior to his death without such a consideration and affecting the interest or interests (whether arising from one or more transfers or the creation of one or more trusts) of any one beneficiary of a value or aggregate value, at the time of such death, in excess of \$5,000, then, to the extent of such excess, such relinquishment or relinquishments shall, unless shown to the contrary, be deemed to have been made in contemplation of death, within the meaning of the statute.

Where the transfer was effected by an instrument in writing, copy of such instrument should be filed with the return. The name of the transferee, date and form of transfer, description of property, and fair market value thereof at time of death should be set forth.

SCHEDULE F—POWERS OF APPOINTMENT

Property passing under a general power of appointment exercised in the decedent's will must be returned. If the decedent exercised a general power by deed, the value of the property must be included in the gross estate if the deed was made in contemplation of death or intended to take effect in possession or enjoyment at or after death, or if by deed he has retained for his life or for any period not ascertainable without reference to his death or for any period which does not in fact end before his death (1) the possession or enjoyment of, or the right to the income from, the property, or (2) the right, either alone or in conjunction with any person, to designate the persons who shall possess or enjoy the property or the income therefrom; except in case of a bona fide sale for an adequate and full consideration in money or money's worth. If the power is exercised for a consideration in money or money's worth, but is not a bona fide sale for an adequate and full consideration in money or money's worth, there should be included in the gross estate only the excess of the fair market value, at the time of decedent's death, of the property passing under the power over the value of the consideration received by the decedent.

There must also be included in the return property passing under a power of appointment exercised by the decedent by will or by deed executed in contemplation of, or intended to take effect in possession or enjoyment at or after, his death, except in case of a bona fide sale for an adequate and full consideration in money or money's worth, exclusive of property the value of which is required to be included in the gross estate pursuant to the last paragraph, and provided that the transfer of such property is not or was not subject to a death tax in the estate of the grantor of such power but would have been so taxable except for a statute providing that the tax on the transfer of such property should be imposed in the estate of the grantee of such power in the event of the exercise thereof. This refers to limited powers of appointment exercised by a decedent who received the power from a donor who died prior to September 1, 1930.

Copies of the will or deed conferring the power upon the decedent, and of the instrument by which the power was exercised, must be filed with the return. The copy should be filed even though it is contended that the power was a limited one and the property passing thereunder is not returned as taxable.

Property passing under the exercise of a power of appointment should not be listed under any other schedule.

SCHEDULE G-1—PROPERTY IDENTIFIED AS PREVIOUSLY TAXED

This schedule is set up merely to facilitate the computation of the deduction claimed under Schedule G-2, inasmuch as such deduction may not exceed the value of the property included in this estate with respect to which the deduction is claimed. Such property should be returned in this schedule and under no other schedule.

The items in this schedule are to bear the same number as the similar items bear in Schedule G-2. The fair market value at the date of death of the present decedent should be given.

For instructions concerning the description and valuation of the various classes of property in this schedule, reference should be made to the applicable instructions given with respect to the preceding schedules.

DEDUCTIONS

SCHEDULE G-2—DEDUCTION FOR PROPERTY IDENTIFIED AS PREVIOUSLY TAXED

Deductions shall be allowed of an amount equal to the value of any property (a) forming a part of the gross estate situated in the United States of any person who died within five years prior to the death of the decedent, or (b) transferred to the

decedent by gift within five years prior to his death, where such property can be identified as having been received by the decedent from the donor by gift, or from such prior decedent by gift, bequest, devise or inheritance, or which can be identified as having been acquired in exchange for property so received.

This deduction shall be allowed only where a gift tax im-

posed under the United States Revenue Act of 1932 or an estate tax imposed under the United States Revenue Act of 1926, was finally determined and paid by or on behalf of such donor, or the estate of such prior decedent, as the case may be, and only in the amount finally determined as the value of such property in determining the value of the gift for the purpose of such gift tax, or the gross estate of such prior decedent for the purpose of such estate tax, and only to the extent that the value of such property is included in the decedent's gross estate, and only if in determining the value of the net estate of the prior decedent no deduction was allowable under this paragraph in respect of the property or property given in exchange therefor.

Where a deduction was allowed of any mortgage or other lien in determining such gift tax, or such estate tax of the prior decedent, which was paid in whole or in part prior to the decedent's death, then the deduction allowable under this paragraph shall be reduced by the amount so paid.

The deduction otherwise allowable hereunder shall be reduced by an amount which bears the same ratio to the amounts allowed as deductions under paragraphs numbered one and three of section 249-a of the Tax Law and paragraph numbered four of section 303 (a) of the United States Revenue Act of 1926, as the amount otherwise deductible under this paragraph bears to the value of the decedent's gross estate. Where the property referred to in this paragraph consists of two or more items the aggregate value of such items shall be used for the purpose of computing the deduction. (See last paragraph for example.)

The items in Schedule G-2 should be arranged in the order in which they appear in the Federal estate tax return for the prior estate. The description should include a reference to the schedule and item number in such return. To make it clear that the schedule and item number relate to the prior return, they should be included in parentheses. If only a portion of an item in the prior estate is reflected in the present estate that fact should be indicated and only a proportionate part of the value of the item in the prior estate, as determined upon the final audit of the Federal return, should be shown.

If the present decedent exchanged property which had been received by him from the prior decedent, and additional valuable consideration was given by him in such exchange, there may be deducted in this schedule such proportion only of the value at the date of his death, of the property so acquired by the present decedent in such exchange, as the value of the property received by him from such donor or prior decedent, and parted with by him in the exchange, bore to the entire consideration given.

If the proceeds of several items in the prior estate were deposited in a bank account from which money was thereafter drawn to purchase property listed in Schedule G-1, the items should be grouped as a single item in this schedule, the several items in the prior estate being indicated by letters as "item 1-a," "item 1-b," etc. In this connection particular attention is directed to the fact that the burden of proof rests upon the taxpayer claiming the deduction.

After determining the value of the property previously taxed which is eligible for deduction, being the amount included under Schedule G-1, or the value of the same property as finally determined in the prior decedent's estate, whichever is lower, such value must be further reduced by applying the formula set forth in the fourth paragraph above. For example: Assume that the gross estate of the decedent is \$150,000 which comprises \$50,000 property previously taxed and \$100,000 other property; that the value in the prior decedent's estate of the property previously taxed, as finally determined by the Commissioner of Internal Revenue, is \$30,000; that the deductions under Schedules H, I, J and K aggregate \$25,000; add to this \$25,000 the sum of \$100,000 (the deduction allowed under paragraph numbered 4 of section 303 (a) of the United States Revenue Act of 1926); multiply \$125,000 by 30,000 and

reduce the amount otherwise allowable by the result, $\frac{150,000}{125,000} \times 30,000$, which leaves \$5,000 to be deducted under Schedule G-2.

SCHEDULE H—FUNERAL AND ADMINISTRATION EXPENSES

Funeral expenses and administration expenses should be itemized. Give name of creditor and exact nature of the expense. No deduction should be taken on the basis of a vague or uncertain estimate but a close estimate is deductible. Where an amount is estimated, indicate that fact.

Attorneys' fees should be deducted in the amount paid or to be paid. If the fees have not been paid and the amount thereof is estimated, indicate that fact.

Executors' or administrators' commissions should be entered in the amount actually paid or which it is reasonably expected will be paid, not to exceed the amount allowable under the statute governing such deductions.

Estate, legacy, succession, and inheritance taxes, and taxes on income received after death, are not deductible, but such taxes (other than income taxes) shall be allowed as a credit in the manner provided by Section 249-o of Article 10-C of the Tax Law.

SCHEDULE I—DEBTS OF DECEDENT

Itemize fully all valid debts of the decedent due and owing at the time of death.

Contested Claims. If the executor or administrator contests any claim, that fact should be indicated. No deduction will be allowed for a debt, the amount of which is disputed, or the subject of litigation, exceeding the amount which the estate concedes to be a valid claim.

A pledge, or a subscription evidenced by a promissory note or otherwise, even though enforceable against the estate, is deductible only to the extent such pledge or subscription was made for an adequate and full consideration in cash or its equivalent.

SCHEDULE J—MORTGAGES, NET LOSSES, AND SUPPORT OF DEPENDENTS

Mortgages. Give location of property, name of mortgagee, date and term of mortgage, face amount, unpaid balance, rate of interest, date to which interest was paid prior to death. Identify by item number, as listed in Schedule A, the property securing each mortgage. Show accrued interest accrued to date of death. Mortgages upon, or any indebtedness in respect to, property included in the gross estate is deductible only to the extent that the liability for the mortgage or indebtedness was incurred or contracted bona fide and for an adequate and full consideration in money or money's worth received by the decedent. Unsecured notes should be listed on Schedule 1.

Losses. Losses are strictly limited to those arising from fire, storm, shipwreck, or other casualty, or from theft, to the extent that such losses are not compensated for by insurance or otherwise. Losses must occur during the settlement of the estate and shall be allowed only if at the time of the filing of the return such losses have not been claimed as a deduction for income tax purposes in an income tax return. Depreciation in the value of securities or other property does not constitute a deductible loss. In listing losses, full particulars must be given not only as to the loss sustained, but the cause thereof, and in the case of death of livestock, the cause of death must be stated, if known. If insurance or other compensation was received on account of loss, state the amount collected.

Support of Dependents. Deduction may be taken for such amounts reasonably required and actually expended for the support during the settlement of the estate of those dependent upon the decedent, as are allowed by the laws of this State.

SCHEDULE K—CHARITABLE, PUBLIC, AND SIMILAR GIFTS AND BEQUESTS

If deduction is claimed, an affidavit made by the executor, showing whether the decedent's will has been, or to the best of his knowledge, information and belief, will be contested, should be submitted.

If claim is made for deduction of the value of the residue or of a portion thereof (e. g., present worth of a remainder interest in the residue), there should be submitted the computation where-by the value was determined.

Where under the terms of the will or the law of the jurisdiction wherein the estate is administered or the law of the jurisdiction imposing the particular tax, the Federal estate tax or any estate, succession, legacy, or inheritance tax is payable in whole or in part out of any bequest, legacy, or devise deductible hereunder, the sum deductible is the amount of such bequest, legacy, or devise so reduced.

SCHEDULE L—BENEFICIARIES

Give the name and address of all persons beneficially interested in this estate, showing the nature of their respective interests, their relationship, if any, to the decedent, and the extent of their interest.

Show the age, at the time of decedent's death, of all minors, annuitants and beneficiaries for life, if any. If any of the beneficiaries named in the will died prior to the decedent, indicate that fact and show the date of death and survivors, and the relationship of such survivors to the decedent.

Surrogate's Court

COUNTY OF Dutchess

IN THE MATTER OF THE
APPRAISAL UNDER THE ESTATE
TAX LAW OF THE ESTATE OF

SARA DELANO ROOSEVELT
Deceased

RETURN AND SCHEDULES

FILED ON BEHALF OF

Franklin D. Roosevelt
Arthur J. Morris
Henry T. Hackett
Administratrix
Executors

ATTORNEY FOR

Henry T. Hackett
Name

226 Union Street
Address

Poughkeepsie, N. Y.

STATE OF NEW YORK)
) SS.
COUNTY OF NEW YORK)

ARTHUR J. MORRIS being duly sworn, deposes and says that he is one of the Executors of the last Will and Testament of SARA DELANO ROOSEVELT, deceased, and that he has read the foregoing affidavit and the same is true to the best of his knowledge, information and belief.

Sworn to before me this
_____ day of _____, 1942.

Notary Public.

STATE OF NEW YORK)
) SS.
COUNTY OF DUTCHESS)

HENRY T. HACKETT being duly sworn, deposes and says that he is one of the Executors of the last Will and Testament of SARA DELANO ROOSEVELT, deceased, and that he has read the foregoing affidavit and the same is true to the best of his knowledge, information and belief.

Sworn to before me this
_____ day of _____, 1942

Notary Public.

Give title of schedule and total each schedule.

It is not necessary to submit a schedule unless the property in the estate requires its use, nor is it necessary to place each schedule on a separate sheet unless that is more convenient in the preparation of the schedule.

DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<p><u>SCHEDULE "A"</u></p>		
<p>Sara Delano Roosevelt died seized and possessed of the following parcels of real estate, situate in the Village and Town of Hyde Park, Dutchess County, New York, via:</p>		
<p>Parcel 1. The James Roosevelt Memorial Library situate on the southwest corner of the Albany Post Road and Main Street consisting of a one-story stone slate roof building with copper leaders and gutters on a plot of land which is nicely landscaped and enclosed in an attractive fence. The property is 100 feet front on Main Street and 100 feet deep on the Albany Post Road. The interior consists of one large room on the first floor with a large open wood-burning fireplace, high ceilings, electric lights and the wood trim is of cherry finish. There is a basement under the entire building and is divided into three store rooms for books and magazines; also a furnace room in which is installed a hot air furnace with circulating heat. There are also two lavatories. This property was assessed on the Town Tax Roll at the death of decedent at \$7,550.</p>		
<p>The fair market value of this property was, as your dependents are informed and believe, on Sept. 7, 1941</p>	<p>\$ 6,000.00</p>	
<p>Parcel 2. One and one-half story frame slate roof residence situate on the north side of Fuller's Lane. On the first floor there is a living room, dining room and kitchen with pine board single flooring. On the second floor are three bedrooms, a modern bath and electric lights throughout, a hot air furnace with a register in each room. The lot is 50 by 75 feet. This property was assessed on the Town Tax Roll at the death of decedent at \$1,700.</p>		
<p>The fair market value of this property was, as your dependents are informed and believe, on Sept. 7, 1941</p>	<p><u>2,250.00</u> \$ 8,250.00</p>	

Give title of schedule and total each schedule.

It is not necessary to submit a schedule unless the property in the estate requires its use, nor is it necessary to place each schedule on a separate sheet unless that is more convenient in the preparation of the schedule.

DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>SCHEDULE "B"</u>		
BONDS		
American Tel. & Tel. Co. \$5,000. Conv. Deb. 3½ bonds due Sept. 1, 1956 Int. payable March and Sept. 1st. March 1, 1942 and sub. coupons attached Fair market value on Sept. 7, 1941 at 111-3/8 Accrued interest	\$ 6,682.50 3.90	
Columbus & Toledo Railroad Company \$11,000. 1st mtg. 4½ bonds due Aug. 1, 1955 Int. payable Feb. and Aug. 1st. Feb. 1, 1942 and subsequent coupons attached. Fair market value on Sept. 7, 1941 at 119. Accrued interest	12,490.00 45.22	
Great Northern Railway Co. \$10,000. Gen. Mtg. Conv 4½ bonds, Series G due July 1, 1946. Int. payable Jan. and July 1st. January 1, 1942 and sub. coupons attached Fair market value on Sept. 7, 1941 at 100. Accrued interest	10,000.00 74.44	
Memphis Union Station Company \$20,000. 1st mtg. 5½ bonds due Nov. 1, 1959. Int. payable May and Nov. 1st Nov. 1, 1941 and sub. coupons attached. Fair market value on Sept. 7, 1941 at 116 Accrued interest	23,200.00 352.77	
Empire News Light & Water Company \$1,000. 1st mtg. 5½ bonds due July 1, 1942. Int. payable Jan. and July 1st. Jan. 1, 1942 and sub. coupons attached. Fair market value on Sept. 7, 1941 at 109 Accrued interest	1,090.00 9.90	
City of New York, Corp. Stk. For Construction of Rapid Transit R.R. \$1,000. 4½ bonds due Nov. 1, 1958. Int. payable May and Nov. 1st. Nov. 1, 1941 and sub. coupons attached. Fair market value on Sept. 7, 1941 at 120-1/8 Accrued interest	1,201.25 14.11	
City of New York, Corp. Stk., Various \$9,000. 4½ bonds due Nov. 1, 1958 Int. payable May and Nov. 1st. Nov. 1, 1941 and sub. coupons attached. Fair market value on Sept. 7, 1941 at 120-1/8 Accrued interest	10,811.25 127.00	
City of New York, Corporate Stock To Provide For Supply of Water \$19,000. 4½ bonds due Sept. 1, 1960. Int. payable Mar. and Sept. 1st. Mar. 1, 1942 and sub. coupons attached. Fair market value on Sept. 7, 1941 at 120½ Accrued interest	23,465.00 15.69	

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>SCHEDULE "B" Continued</u>		
<u>Bonds (Continued)</u>		
<u>City of New York, Corporation Stock</u> \$4,000. 4½% bonds due Sept. 1, 1940. Int. payable March and Sept. 1st. Mar. 1, 1942 and sub. coupons attached. Fair market value on Sept. 7, 1941 at 123½ Accrued interest	\$ 7,410.00 4.95	
<u>City of New York, Corp. Stk. For Construction of Rapid Transit R.R.</u> \$5,000. 4½% bonds due June 1, 1974. Int. payable June and Dec. 1st. Dec. 1, 1941 and sub. coupons attached. Fair market value on Sept. 7, 1941 at 128.56 Accrued interest	6,428.00 57.26	
<u>City of New York, Corp. Stk. To Provide For Supply of Water</u> \$20,000. 4½% bonds due June 1, 1974. Int. payable June and Dec. 1st. Dec. 1, 1941 and sub. coupons attached. Fair market value on Sept. 7, 1941 at 128.56 Accrued interest	25,712.00 229.03	
<u>Pennsylvania Railroad Co.</u> \$2,000. Conv. Deb. 3½% bonds due Apr. 1, 1932. Int. payable Apr. and Oct. 1st. Oct. 1, 1941 and sub. coupons attached. Fair market value on Sept. 7, 1941 at 88 Accrued interest	1,760.00 28.35	
<u>Union Pacific Railroad Company.</u> \$10,000. First Railroad & Land Grant 4½% bonds due July 1, 1947. Int. payable Jan. and July 1st. Jan. 1, 1942 and sub. coupons attached. Fair market value on Sept. 7, 1941 at 111-3/8 Accrued interest	11,162.90 74.44	
<u>United States of America Treasury</u> \$20,000. Treasury 3½% bonds due Oct. 15, 1943-45. Int. payable Apr. and Oct. 15th. Oct. 15, 1941 and sub. coupons attached. Fair market value on Sept. 7, 1941 at 106-12/32 Accrued interest	21,275.00 258.19	
<u>United States Savings Bonds.</u> \$10,000. Defense 2½% bonds, Series G, dated May 1, 1941, due May 1, 1953. Int. payable May and Nov. 1st. w/o Mrs. Sara Delane Roosevelt. Fair market value on Sept. 7, 1941 at 100. Accrued interest	10,000.00 88.19	
<u>West Shore Railroad Company</u> \$10,000. 1st mtg. 4½% bonds due Jan 1, 1941. Int. payable Jan. and July 1st. Jan 1, 1942 and sub. coupons attached. Fair market value on Sept. 7, 1941 at 48.187 Accrued interest	4,818.70 74.44	

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>SCHEDULE "B" (Continued)</u>		
<u>STOCKS</u>		
<u>American Can Company</u> 100 sh. com. stock, par \$25., n/e Brownlie & Co. Fair market value on Sept. 7, 1941 at \$24.375	\$ 6,243.75	
<u>American Chicle Company</u> 100 sh. common stock, no par., n/e Sara Delano Roosevelt. Fair market value on Sept. 7, 1941 at 111 Accrued dividend	11,100.00 100.00	
<u>American Cyanamid Co.</u> 200 sh. com. B stock, par \$10., n/e Brownlie & Co. Fair market value on Sept. 7, 1941 at 40.675 Accrued dividend	8,175.00 30.00	
<u>American Cyanamid Co.</u> 10 sh. 5% Conv. pfd. stock, 2nd series, cumulative, par \$10., n/e Brownlie & Co. Fair market value on Sept. 7, 1941 at 11.812 Accrued dividend	118.12 1.25	
<u>American Cyanamid Co.</u> 30 sh. 5% Conv. pfd. stock 3rd series, cumulative, par \$10., n/e Brownlie & Co. Fair market value on Sept. 7, 1941 at 11-5/8 Accrued dividend	348.75 3.75	
<u>American Radiator & Standard Sanitary Corp.</u> 100 sh. com. stock, no par, n/e Brownlie & Co. Fair market value on Sept. 7, 1941 at 6.312 Accrued dividend	631.25 15.00	
<u>American Telephone & Telegraph Co.</u> 300 sh. com. stock, par \$100., n/e Sara Delano Roosevelt. Fair market value on Sept. 7, 1941 at 155-3/4 Accrued dividend	77,875.00 1,125.00	
<u>American Tobacco Co.</u> 400 sh. com. stock-B-par \$25., n/e Sara Delano Roosevelt. Fair market value on Sept. 7, 1941 at 70-3/4	28,300.00	
<u>Atchafalaya, Texas & Santa Fe Railway Co.</u> 100 sh. 5% non-cumulative preferred stock, par \$100. n/e Brownlie & Co. Fair market value on Sept. 7, 1941 at 63 1/2	6,350.00	
<u>Bank of New York</u> 68 sh. cap. stock, par \$100., n/e Sara Delano Roosevelt. Fair market value on Sept. 7, 1941 at 340	23,120.00	

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>SCHEDULE "B" (Continued)</u>		
<u>STOCKS (Continued)</u>		
<u>Carolina Clinchfield & Ohio Milling Co.</u> 100 sh. com. stock, par \$100. (Old. LAN RR & A.C.L.) n/o Brownlie & Co. Fair market value on Sept. 7, 1941 at 91½	\$ 9,150.00	
<u>Caterpillar Tractor Co.</u> 100 sh., no par, n/o Sara Dalano Roosevelt. Fair market value on Sept. 7, 1941 at 46-3/4	4,675.00	
<u>Calumet Corp. of America</u> 100 sh. 1st part, 7% cumulative pfd. stock par \$100. n/o Brownlie & Co. Fair market value on Sept. 7, 1941 at 126-7/8 Accrued dividend	12,687.50 350.00	
<u>City Housing Corporation</u> 100 sh. 6% com. stock, cumulative, par \$100. n/o Sara Dalano Roosevelt. Fair market value on Sept. 7, 1941	NO VALUE	
<u>City & Suburban Homes Company</u> 1000 sh. com. stock, par \$10., n/o Sara Dalano Roosevelt. Fair market value on Sept. 7, 1941 at 6.6875	6,687.50	
<u>Clark Oil Company</u> 400 sh. com. stock, no par. n/o Sara Dalano Roosevelt Fair market value on Sept. 7, 1941	NO VALUE	
<u>Consolidated Edison Company of New York</u> 100 sh. com. pfd. \$5.00 stock, no par, n/o Sara Dalano Roosevelt 100 sh. com. pfd. \$5.00 stock, no par, n/o Brownlie & Co. 300 Fair market value on Sept. 7, 1941 at 99½ Accrued dividend	19,850.00 250.00	
<u>Consumers Power Co.</u> 100 sh. \$4.50 pfd. stock, no par, n/o Brownlie & Co. Fair market value on Sept. 7, 1941 at 102-1/8 Accrued dividend	10,212.50 112.50	
<u>Douglas Aircraft Co., Inc.</u> 200 sh. stock, no par., n/o Brownlie & Co. Fair market value on Sept. 7, 1941 at 75.375	15,075.00	
<u>E. I. Du Pont de Nemours & Company</u> 275 sh. com. stock, par \$20, n/o Sara Dalano Roosevelt 25 sh. com. stock, par \$20, n/o Brownlie & Co. 300 Fair market value on Sept. 7, 1941 at 155.562 Accrued dividend	46,646.60 525.00	

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>SCHEDULE VIII (Continued)</u>		
<u>STOCKS (Continued)</u>		
<u>E. I. Du Pont de Nemours & Co.</u> 100 sh. \$4.50 cum. pfd. stock, no par n/o Brownlie & Co. Fair market value on Sept. 7, 1941 at 125½ Accrued dividend	\$ 12,590.00 112.90	
<u>Kodak Kodak Co.</u> 100 sh. com. stock, no par, n/o Brownlie & Co. Fair market value on Sept. 7, 1941 at 138.325 Accrued dividend	13,832.50 150.00	
<u>Fulton Trust Company of New York</u> 100 sh. cap. stock, par \$100., n/o Sara Delano Roosevelt. Fair market value on Sept. 7, 1941 at 200.	20,000.00	
<u>General Electric Company</u> 3000 sh. com. stock, no par., n/o Sara Delano Roosevelt Fair market value on Sept. 7, 1941 at 32.062 Accrued dividend	96,186.00 1,050.00	
<u>General Foods Corp.</u> 900 sh. com. stock, no par., n/o Sara Delano Roosevelt. Fair market value on Sept. 7, 1941 at 41-1/8	20,542.50	
<u>General Motors Corp.</u> 5 sh. com. stock, par \$10. n/o Sara Delano Roosevelt 191 sh. com. stock, par \$10. n/o Brownlie & Co. 200 Fair market value on Sept. 7, 1941 at 39.312 Accrued dividend	7,862.40 200.00	
<u>General Motors Corporation</u> 200 sh. \$5.00 cum. pfd. stock, no par n/o Sara Delano Roosevelt Fair market value on Sept. 7, 1941 at 126½ Accrued dividend	25,300.00 250.00	
<u>Guaranty Trust Co.</u> 150 sh. cap. stock, par \$100., n/o Sara Delano Roosevelt Fair market value on Sept. 7, 1941 at 286½	42,975.00	
<u>Kennecott Copper Corp.</u> 150 sh. stock, no par. n/o Sara Delano Roosevelt. Fair market value on Sept. 7, 1941 at 37½ Accrued dividend	5,587.50 112.50	
<u>Life Savers Corp.</u> 100 sh. stock, par \$5., n/o Brownlie & Co. Fair market value on Sept. 7, 1941 at 33-7/8	3,387.50	

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SCHEDULE "B" (Continued)		
STOCKS (Continued)		
Lone Star Cement Corp.		
100 sh. com. stock, no par, n/e Brownlie & Co.		
Fair market value on Sept. 7, 1941 at 45	\$ 4,500.00	
Accrued dividend	75.00	
Louisville and Nashville Railroad Company		
300 sh. com. stock, par \$100., n/e Brownlie & Co.		
Fair market value on Sept. 7, 1941 at 67½	20,250.00	
Mill Creek & Mine Hill Navigation & Railroad Co.		
266 sh. com. stock, par \$25., n/e Brownlie & Co. (Old Reading Co.)		
Fair market value on Sept. 7, 1941 at 39	10,374.00	
National Steel Corp.		
100 sh. stock, par \$25., n/e Brownlie & Co.		
Fair market value on Sept. 7, 1941 at 55-1/8	5,512.50	
Accrued dividend	75.00	
National Supply Co. of Pennsylvania		
100 sh. \$2.-10 yr. pfd. stock, par 40, n/e Brownlie & Co.		
Fair market value on Sept. 7, 1941 at 14.81	1,481.00	
National Supply Co. of Pennsylvania		
100 sh. 5½% ser. Prior pfd. stock, par \$100. n/e Brownlie & Co.		
Fair market value on Sept. 7, 1941 at 67½	6,750.00	
Accrued dividend	275.00	
North American Co.		
100 sh. 6% cum. pfd. stock, par \$50. n/e Sara Delane Roosevelt		
Fair market value on Sept. 7, 1941 at 55-3/8	5,537.50	
Accrued dividend	75.00	
Northern Central Railway Co.		
80 sh. com. stock, par \$50. (Old Penn. R.R.) n/e Brownlie & Co.		
Fair market value on Sept. 7, 1941 at 97-7/8	7,830.00	
Pennsylvania Railroad Co.		
300 sh. com. stock, par \$50., n/e Brownlie & Co.		
Fair market value on Sept. 7, 1941 at 23.187	6,956.10	
Pennsylvania Water & Power Co.		
100 sh. com. stock, no par., n/e Brownlie & Co.		
Fair market value on Sept. 7, 1941 at 50-1/8	5,012.50	
Accrued dividend	100.00	
Pittsburgh, Fort Wayne & Chicago Railway Co.		
100 sh. 7% pfd. stock, par \$100. (Old Penn. R.R.) n/e Brownlie & Co.		
Fair market value on Sept. 7, 1941 at 176-7/8	17,687.50	
Accrued dividend	175.00	

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<u>SCHEDULE "F" (Continued)</u>		
<u>STOCKS (Continued)</u>		
<u>Public Service Corp. of New Jersey</u>		
200 sh. com. stock, no par, n/e Brownlie & Co.	\$ 4,450.00	
Fair market value on Sept. 7, 1941 at 22½		
Accrued dividend	110.00	
<u>Sears Roebuck & Co.</u>		
100 sh. stock, no par, n/e Brownlie & Co.	7,367.30	
Fair market value on Sept. 7, 1941 at 73.673		
Accrued dividend	75.00	
<u>Sherwin Williams Co.</u>		
100 sh. com. stock, par \$25., n/e Brownlie & Co.	8,256.20	
Fair market value on Sept. 7, 1941 at 82.562		
<u>Singer Manufacturing Company</u>		
50 sh. com. stock, par \$100. n/e Brownlie & Co.	14,025.00	
20 sh. com. stock, par \$100. n/e Sara Delano Roosevelt		
100	250.00	
Fair market value on Sept. 7, 1941 at 140½		
Accrued dividend		
<u>Severn Vacuum Oil Co., Inc.</u>		
200 sh. stock, par \$15., n/e Brownlie & Co.	1,825.00	
Fair market value on Sept. 7, 1941 at 9-1/8		
Accrued dividend	50.00	
<u>Southern Pacific Co.</u>		
100 sh. com. stock, par \$100., n/e Brownlie & Co.	1,343.70	
Fair market value on Sept. 7, 1941 at 13.437		
<u>Standard Oil Co. of New Jersey</u>		
300 sh. stock, par \$25., n/e Brownlie & Co.	12,776.10	
Fair market value on Sept. 7, 1941 at 42.587		
<u>Union Carbide and Carbon Corp.</u>		
100 sh. stock, no par, n/e Brownlie & Co.	7,890.00	
Fair market value on Sept. 7, 1941 at 78½		
Accrued dividend	75.00	
<u>Union Pacific Railroad Co.</u>		
100 sh. 4% non-cum. pfd. stock, par \$100.	8,200.00	
n/e Brownlie & Co.		
Fair market value on Sept. 7, 1941 at 82	200.00	
Accrued dividend		
<u>United Aircraft Corporation</u>		
200 sh. stock, par \$5., n/e Brownlie & Co.	8,312.40	
Fair market value on Sept. 7, 1941 at 41.562		
<u>United States Gypsum Co.</u>		
100 sh. com. stock, par \$20., n/e Brownlie & Co.	5,875.00	
Fair market value on Sept. 7, 1941 at 58-3/4		
Accrued dividend	50.00	

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<u>SCHEDULE "F" (Continued)</u>		
<u>STOCKS (Continued)</u>		
<u>United States Steel Corporation</u>		
118 sh. com. stock, no par, n/e Sara Delane Roosevelt Fair market value on Sept. 7, 1941 at 27-1/8 Accrued dividend	\$ 3,500.00 118.00	
<u>United States Steel Corporation</u>		
100 sh. 7% com. pfd. stock, par \$100., n/e Sara Delane Roosevelt Fair market value on Sept. 7, 1941 at 180 1/2	18,050.00	
<u>United States Trust Company, New York, N. Y.</u>		
17 sh. cap. stock, par \$100., n/e Sara Delane Roosevelt Fair market value on Sept. 7, 1941 at 1500	25,400.00	
<u>F. W. Woolworth Co.</u>		
100 sh. com. stock, par \$10., n/e Breville & Co. Fair market value on Sept. 7, 1941 at 22-7/8	2,287.50	
<u>Wright Hargreaves Mims, Ltd.</u>		
100 sh. com. stock, no par, n/e Breville & Co. Fair market value on Sept. 7, 1941 at 5. Accrued dividend	500.00 12.75	
The following stocks were in the decedent's safe deposit box in the Merchants National Bank and Trust Company, Poughkeepsie, N. Y., viz:		
<u>Clark Oil Company</u>		
207 shares cap. stock, Ctf. No. 97, n/e Sara D. Roosevelt	NO VALUE	
<u>Vinton Schuerin Fuel Corporation</u>		
48 shares pfd. stock, Ctf. No. 89, n/e Sara D. Roosevelt	NO VALUE	
<u>The Community Hall Company of Campbell, Ltd.</u>		
5 sh. cap. stock, Ctf. No. 154, n/e Sara D. Roosevelt	NO VALUE	
	\$ 90,955.50	

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>SCHEDULE "C"</u>		
<u>Mortgages</u>		
Bond and mortgage of Marie A. Allt, Mary Carter and Katherine S. Carter to Sara D. Roosevelt, dated Feb. 9th, 1929 to secure the sum of \$2,000. on the 9th day of February, 1930 with interest at 6% payable semi-annually. Recorded in Liber 367 of Mortgages, page 29 on the 9th day of February, 1929 in the Dutchess County Clerk's Office.		
Amount of principal unpaid on the above bond and mortgage on Sept. 7, 1941	\$ 2,000.00	
Accrued interest	340.66	
<u>Notes</u>		
Note made by James Roosevelt to the order of Sara D. Roosevelt for \$2,916.65 with interest at 3% at the Fulton Trust Company, dated April 1, 1940 and due April 1, 1942.		
Amount of principal unpaid on Sept. 7, 1941	2,916.65	
Accrued interest	43.75	
Note made by James Roosevelt to the order of Sara D. Roosevelt for \$5,000. with interest at 5% at the Fulton Trust Company, dated April 1, 1940 and due April 1, 1943.		
Amount of principal unpaid on Sept. 7, 1941	5,000.00	
Note made by James Roosevelt to the order of Sara D. Roosevelt for \$5,000. with interest at 5% at the Fulton Trust Company, dated April 1, 1940 and due April 1, 1944.		
Amount of principal unpaid on Sept. 7, 1941	5,000.00	
Note made by James Roosevelt to the order of Sara D. Roosevelt for \$5,000. with interest at 5% at the Fulton Trust Company, dated April 1, 1940 and due April 1, 1945.		
Amount of principal unpaid on Sept. 7, 1941	5,000.00	
Note made by James Roosevelt to the order of Sara D. Roosevelt for \$5,000. with interest at 5% at the Fulton Trust Company, dated April 1, 1940 and due April 1, 1946.		
Amount of principal unpaid on Sept. 7, 1941	5,000.00	
Note made by James Roosevelt to the order of Sara D. Roosevelt for \$5,000. with interest at 5% at the Fulton Trust Company, dated April 1, 1940 and due April 1, 1947.		
Amount of principal unpaid on Sept. 7, 1941	5,000.00	
Note made by James Roosevelt to the order of Sara D. Roosevelt for \$5,000. with interest at 5% at the Fulton Trust Company, dated April 1, 1940 and due April 1, 1948.		
Amount of principal unpaid on Sept. 7, 1941	5,000.00	

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>SCHEDULE "D" (Continued)</u>		
<u>Notes (Continued)</u>		
Note made by James Roosevelt to the order of Sara D. Roosevelt for \$5,000. with interest at 5% at the Fulton Trust Company, dated April 1, 1940 and due April 1, 1949 Amount of principal unpaid on Sept. 7, 1941	\$ 5,000.00	
Note made by James Roosevelt to the order of Sara D. Roosevelt for \$5,000. with interest at 5% at the Fulton Trust Company, dated April 1, 1940 and due April 1, 1949. Amount of principal unpaid on Sept. 7, 1941	5,000.00	
Note made by Russell C. Clark to the order of Sara D. Roosevelt for \$21,539.59 with interest at 6% dated June 16, 1941 and due December 15, 1941. Amount of principal unpaid on Sept. 7, 1941 Accrued interest	21,539.59 201.54	
(NOTE: The interest on all of the James Roosevelt notes was paid to August 31st, 1941. The item of \$45.75, appearing under the \$21,516.05, represents the accrued interest on the total James Roosevelt notes to September 7th, 1941).		
The following note was in the decedent's safe deposit box in the Merchants National Bank and Trust Company, Poughkeepsie, N. Y., viz:		
Promissory note for \$2,000. dated Nov. 8, 1908 to the order of Sara D. Roosevelt with int. at 4% on Jan. and July each year, signed by Appleton L. Clark, and as collateral security an assignment made by Appleton L. Clark to Sara D. Roosevelt dated Nov. 8, 1908 assigning an undivided $\frac{1}{2}$ interest in certain contracts for the sale of lands in Ellis County, Kansas. NO VALUE		
<u>Cash</u> Checking account in the Merchants Nat. Bank & Trust Company, Poughkeepsie, N. Y. Balance on Sept. 7th, 1941		
	1,517.45	
Checking account in the Fulton Trust Company of New York Balance on Sept. 7th, 1941		
	45,697.84	
Checking account in the Fulton Trust Co. of New York. Balance on Sept. 7th, 1941		
	3,535.82	
Checking account in The Bank of Nova Scotia, St. Andrews, N. B., Canada Balance on Sept. 7th, 1941		
	271.50	
Account No. 151875 in Poughkeepsie Savings Bank, n/o Sara D. Roosevelt in trust for Sara D. Roosevelt, Jr. Balance on Sept. 7th, 1941 including interest accrued to last interest date		
	708.08	

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<u>SCHEDULE "G" (Continued)</u>		
<u>Cash (Continued)</u>		
Account No. 166544 in the Poughkeepsie Savings Bank, Poughkeepsie, N. Y., n/o Sara D. Roosevelt in trust for Anna K. Dall. Balance on Sept. 7th, 1941 including interest accrued to last interest date	\$ 154.31	
Account No. 166545 in the Poughkeepsie Savings Bank, Poughkeepsie, N. Y., n/o Sara D. Roosevelt in trust for Curtis D. Dall. Balance on Sept. 7th, 1941 including interest accrued to last interest date	154.31	
Account with Baring Brothers, London, England, n/o Sara D. Roosevelt. Balance on Sept. 7th, 1941	574.98	
Balance on DA Account, Macy's Bank, Herald Square, New York City, n/o Sara D. Roosevelt, on Sept. 7, 1941	102.04	
<p>On Sept. 7, 1941 there was a balance of \$5,475.46, including interest accrued on last interest date, on account AS2274 in the Interest Department of the Poughkeepsie Trust Company in the name of "James Roosevelt Memorial Library Association, Margaret Finch, Treasurer."</p> <p>This account was subject only to the draft of Margaret Finch, Treasurer, and was composed of dues and accumulated interest on the same.</p> <p>The James Roosevelt Memorial Library Association is an unincorporated association founded by Sara Delano Roosevelt, who was the President thereof, for the purpose of maintaining a library in the Village of Hyde Park in memory of her husband, James Roosevelt.</p> <p>This bank account forms no part of the estate of Sara Delano Roosevelt, deceased.</p>		
<u>Refund</u>		
Refund of tax on Central School District No. 1, Hyde Park, out of proceeds of sale of school property in December 1940	245.51 <u>\$ 119,606.21</u>	

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
SCHEDULE "D-2" (15)		
Household furniture, linens, jewelry, furs, wearing apparel, automobiles, live stock, farming implements and other personal property at residences and at James Roosevelt Memorial Library at Hyde Park, Dutchess County, N. Y.		
Fair market value on September 7th, 1941	\$ 16,800.75	
Household furniture, linens, furs, wearing apparel and other personal property at No. 47 East 68th Street, New York City, N. Y.		
Fair market value on September 7th, 1941	5,425.05	
Household furniture and other personal property at cottage at Campbellville, New Brunswick, Canada.		
Fair market value on September 7th, 1941	<u>500.00</u>	
	\$ 22,725.80	
(Schedule D-2 continued on next page)		

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>SCHEDULE "D-S" (Continued)</u>		
<p>There was in existence at the time of the death of Sara Delano Roosevelt a trust fund known as the "Fairhaven Hamstead Fund," created originally by Warren Delano, the father of said Sara Delano Roosevelt, for the upkeep of the family hamstead at Fairhaven, Massachusetts. This was reduced to writing in February 1922, a copy of which is attached hereto.</p>		
<p>The surviving life beneficiaries have agreed to terminate said trust and, therefore, at the time of her death on Sept. 7th, 1941, Sara Delano Roosevelt was the owner of an equal undivided one-sixth part of the principal of said Trust which consisted of the following, viz:</p>		
<p><u>Cash</u></p>		
Cash - Sept. 7th, 1941	\$ 400.00	
<p><u>Securities</u></p>		
<p><u>Stocks</u></p>		
<p><u>American Stores</u></p>		
50 shares		
Fair market value on Sept. 7th, 1941	588.12	
<p><u>American Radiator & Standard Sanitary</u></p>		
50 shares		
Fair market value on Sept. 7th, 1941	215.62	
Accrued dividend	7.50	
<p><u>Aluminum Co. of America</u></p>		
50 shares, 6% pfd.		
Fair market value on Sept. 7, 1941	5,427.50	
Accrued dividend	45.00	
<p><u>Consolidated Gas, Electric Light & Power Co. of Baltimore</u></p>		
75 shares		
Fair market value on Sept. 7, 1941	4,410.00	
Accrued dividend	67.50	
<p><u>Carolina Clinchfield & Ohio Railway Co.</u></p>		
85 shares		
Fair market value on Sept. 7, 1941	7,725.12	
<p><u>First National Bank of New Bedford, Mass.</u></p>		
10 shares		
Fair market value on Sept. 7, 1941	50.00	
<p><u>General Motors</u></p>		
40 shares		
Fair market value on Sept. 7, 1941	1,562.50	
Accrued dividend	40.00	

Give title of schedule and total each schedule.

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>SCHEDULE "B-S" (CONTINUED)</u>		
<u>Stocks (Continued)</u>		
<u>Glen Alden Coal</u>		
50 shares		
Fair market value on Sept. 7, 1941	\$ 275.75	
Accrued dividend	8.00	
<u>S. S. Kruger</u>		
50 shares		
Fair market value on Sept. 7, 1941	700.75	
Accrued dividend	9.00	
<u>National Bank of Fairhaven, Mass.</u>		
4 shares		
Fair market value on Sept. 7, 1941	122.00	
<u>Quens Illinois Glass</u>		
48 shares		
Fair market value on Sept. 7, 1941	2,271.25	
<u>Texas Gulf Sulphur</u>		
50 shares		
Fair market value on Sept. 7, 1941	725.00	
Accrued dividend	10.00	
<u>Texas Corporation</u>		
50 shares		
Fair market value on Sept. 7, 1941	1,445.12	
Accrued dividend	17.50	
<u>Union Carbide and Carbon</u>		
50 shares		
Fair market value on Sept. 7, 1941	5,915.62	
Accrued dividend	57.50	
<u>Union Pacific Railroad</u>		
50 shares, pref.		
Fair market value on Sept. 7, 1941	4,100.00	
Accrued dividend	100.00	
<u>United Fruit</u>		
50 shares		
Fair market value on Sept. 7, 1941	5,462.50	
<u>Halworth Co.</u>		
72 shares		
Fair market value on Sept. 7, 1941	555.50	
<u>Bonds</u>		
<u>Atchison, Topeka & Santa Fe</u>		
\$4,000. Adjt. Stamped 4% - 1935 - Fair	3,540.00	
market value on Sept. 7, 1941		
Accrued interest	56.44	
<u>Atlantic Coast Line Railroad</u>		
\$7,000. 4 1/2% bonds - 1934		
Fair market value on Sept. 7, 1941	4,424.25	
Accrued interest	54.93	

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>SCHEDULE "D-2" (CONTINUED)</u>		
<u>Bonds (Continued)</u>		
<u>New York, New Haven & Hartford Railroad Co.</u>		
<u>\$5,000. 4% bonds - 1927</u>		
Fair market value on Sept. 7, 1941	\$ 555.00	
<u>Vinton Land Co.</u>		
<u>\$5,000. 6% bonds</u>		
Fair market value on Sept. 7, 1941	No value	
<u>Vinton Colliery Co.</u>		
<u>\$5,000. 5% bonds</u>		
Fair market value on Sept. 7, 1941	No value	
<u>Kalverth Co.</u>		
<u>\$10,000. 4% bonds - 1928</u>		
Fair market value on Sept. 7, 1941	8,500.00	
Accrued interest	174.44	
<u>Kalverth Co.</u>		
<u>\$5,000. 6% bonds - 1928</u>		
Fair market value on Sept. 7, 1941	4,918.75	
Accrued interest	150.00	
<u>Nebash Railroad</u>		
<u>\$7,000. 5% 1st mtg. - 1929</u>		
Fairmarket value on Sept. 7, 1941	4,817.50	
 <u>Notes</u>		
Promissory note of C. F. Delano of Fairhaven, Mass., for \$1,000.		
This man operates a general store, including plumbing, etc. The only money he has paid on this note has been represented by jobs of work done, which, instead of paying for, the value thereof has been deducted from the original note. This man is now fairly well along in years and he has lost his wife.		
The entire value of the principal and interest on this note on Sept. 7th, 1941 was		
	500.00	
 <u>Real Estate</u>		
Real property at Fairhaven, Mass. known as the "Delano Homestead."		
Fair market value Sept. 7th, 1941	\$ 9,000.00	
(THIS PROPERTY IS NOT SUBJECT TO NEW YORK ESTATE TAX.)		
Total		\$ 64,490.34
One-sixth thereof		\$ 10,748.39
(Schedule D-2 continued on next page)		

Give title of schedule and total each schedule.

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>SCHEDULE "D-2" (Continued)</u>		
<p>At the time of the death of Sara Delano Roosevelt there was an accounting pending in the Surrogate's Court of Dutchess County, N. Y., by Frederick A. Delano and the Central Hanover Bank and Trust Company as successor Trustees of the trust created for the benefit of Sara Delano Forbes under the last Will and Testament of Franklin D. Delano.</p>		
<p>At the time of her death on September 7th, 1941 Sara Delano Roosevelt owned an equal undivided one-third of the principal of said trust consisting of the following, viz:</p>		
<p>A. \$5,000. share in Bond and Mortgage John Sharboro, covering property 211 West Street, New York City, 5 1/2%</p>	NO VALUE	
<p>B. \$2,222.42 Mortgage Participation in Bond and Mortgage Guarantee Co., City. #202402 Total Mortgage \$122,200. Location - #60 West 190th St., New York City Description - 6 story Elevator apartment 48 apartments - 190 rooms Trustee - Manufacturers Trust Co., New York City Participation appraised at 62 1/2%</p>	0 1,221.00	
<p>C. \$5,000. Mortgage Participation in Bond and Mortgage Guarantee Co. (City. #212120) Total Mortgage \$1,000,000 Location - #50 Broad Street, New York City Description - 22 story office building Trustee - Clarence Herwitz, New York City Participation appraised at 21 1/2%</p>	1,000.00	
<p>D. \$1,922.42 Mortgage Participation in Bond and Mortgage Co. (City. #212220) Total Mortgage \$202,500 Location - #424-22 East 52nd St., New York City Description - 12 story elevator apartment 21 apartments - 202 rooms Trustee - Manufacturers Trust Co., New York City Participation appraised at 51 1/2%</p>	980.95	
<p>E. \$5,000. Mortgage Participation in New York Title and Mortgage Co., Series H. 92 Total mortgage \$1,000,000 (Foreclosed) Location - #107-21 West 23rd Street, New York City Description - 12 story elevator apartment - 3 stories - 172 apartments - 642 rooms Trustee - Brooklyn Trust Co., Brooklyn, N. Y. Participation appraised at 20%</p>	1,000.00	

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>SCHEDULE "D-5" (Continued)</u>		
F. \$1,666.07 Mortgage Participation in New York Title and Mortgage Co., Series N 88 Total mortgage \$297,500 (Foreclosed) Location - 4761 Broadway, New York City Description - 6 story elevator apartment 28 stories - 119 apartments 486 rooms Trustee - William J. Schmitt Participation appraised at 43%	\$ 700.00	
G. \$6,000 Mortgage Participation in New York Title and Mortgage Co., Series N 89 Total mortgage \$1,480,000 (Foreclosed) Location - 225-89 Central Park West, New York City Description - 15 story elevator apartment - 77 apartments - 325 rooms Trustee - Joseph B. Miller, New York City Participation appraised at 27%	1,680.00	
H. \$2,295.33 Mortgage Participation in Bond and Mortgage Guarantee Co., (City #200987) Total mortgage \$1,000,000 (Foreclosed) Location - W/S Tiffany Street, East River and Eastern Boulevard, Bronx, N. Y. Description - Vacant land and lumber yard Trustee - Smith, Chambers & Clark, 60 Broadway New York City Participation appraised at 8%	188.47	
I. \$5,870.89 Mortgage Participation in New York Title and Mortgage Co., Series N 95 Total Mortgage \$287,500. Location - #144-29 West 86th Street, New York City Description - 16 story elevator apartment 66 apartments - 296 rooms Trustee - David Segal, New York City Participation appraised at 45%	2,571.90	
J. \$2,333.33 Mortgage Participation in New York Title and Mortgage Co., Series N 92 Total mortgage \$234,000 (Foreclosed) Location - #307-15 East 72nd Street, New York City Description - 16 story elevator apartment 151 apartments - 394 rooms Trustee - City Bank Farmers Trust Co., New York City Participation appraised at 33%	770.00	
Accrued interest on above mortgage certificates B, D and I, less trustee's commission	74.80	
Accrued interest on above mortgage certificates G, J, K, F and C, less trustee's commission	102.94	

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>SCHEDULE "D-5" (Continued)</u>		
NOTE: No payments have been received on the 511 West Street Mortgage (A) or the 1st Mfgs. Cof. of Bond & Mortgage Guarantee Co. (B) (Guarantee #200007) on property W/S Tiffany Street, East River and Eastern Boulevard, Bronx, N. Y.)		
Principal cash as of Sept. 7, 1941	\$ 12,447.97	
Income cash as of Sept. 7, 1941	<u>1,059.15</u>	
	\$ 24,528.24	

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>SCHEDULE "D-2" (Continued)</u>		
<p>There was in existence at the time of the death of Sara Delano Roosevelt a trust fund created by her husband, James Roosevelt, in and by the Sixth paragraph of his will, a copy of which is annexed hereto, for the benefit of said Sara Delano Roosevelt for life and at her death the remainder payable to "James R. Roosevelt and Franklin D. Roosevelt, their heirs and assigns forever."</p> <p>On September 7th, 1941 the unpaid income from this trust due Sara Delano Roosevelt was</p>	<p>§ 5,666.55</p>	
<u>SUMMARY OF SCHEDULE "D-2"</u>		
<p>Household furniture, etc. § 22,575.50 Fairhaven Homestead Fund 10,748.59 Sara Delano Forbes Trust Fund 24,222.24 James Roosevelt Trust Fund <u>5,666.55</u></p>	<p>§ 63,212.88</p>	

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>SCHEDULE "E"</u>		
Ralph V. N. Worden, Funeral Expenses	\$ 700.00	
Andrew Murray, Marker for grave and inscription	300.00	
Murray Safe Co. Ins.	50.00	
F. J. Curry Co., Appraisal of effects and furnishings at Hyde Park and E. 65th Street, New York City	650.00	
H. D. Knox & Co., Appraisal of mortgages	50.00	
Henry T. Hackett, Attorney's fees and expenses	5,000.00	
Additional administration expenses estimated at	2,500.00	
	<u>\$ 9,815.00</u>	
<u>SCHEDULE "X"</u>		
Collector of Internal Revenue, 3rd installment of 1940 Federal Income Tax	1,215.00	
Rev. G. V. Gigsey	100.00	
St. Anne's Church, Campbellville	50.00	
Harlow G. Cockingham, School taxes on residence, farm, library and H.L. & L., Hyde Park	969.65	
State Tax Commission, final payment of 1940 N. Y. income tax	764.45	
N. Y. State Unemployment Insurance Fund, tax on wages of employees for 3rd quarter of 1941	144.70	
T. Stuart Hard, M. D., medical services	150.00	
Merrill Trust Company, Bangor, Maine, to cover overdraft account at Eastport Branch	409.37	
Guaranty Trust Company of New York, amount of overdraft made by decedent vs. her banking acct.	405.74	
Merrill Trust Company, service charge for Sept. 1941 per closing statement of decedent's acct.	1.00	
Collector Internal Revenue, 4th installment of 1940 Federal Income Tax	1,215.00	
Scott Lord Smith, M. D., medical services	250.00	
J. E. Clay, balance due on house painting contract	755.60	
Collector of Internal Revenue, additional assessment 1940 Income Tax including interest 5-15-41	32.73	
Franklin D. Roosevelt, to reimburse him for paying the following bills against this Estate:	2,847.73	
David Burns, Inc., 6 photographs	\$ 10.00	
Kallegg & Bertino, electrical repairs	1.10	
Columbia Fire Extinguisher Co., Inc., Installation and recharging	56.25	
Consolidated Edison Co. of N. Y., gas for 47 East 65th Street, New York	29.07	
Beacon Grain Store, grain, feed and hay	56.50	
New York Cent. R. R. Co., freight charges on coal	134.40	
Poughkeepsie Buick Co., repairs to car	6.85	

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>SCHEDULE "I" (Continued)</u>		
William M. Hunt & Co., for four plant tube	\$ 24.00	
Schurin Air Conditioning Corp	5.98	
DuBois Quarter Cabs, funeral cars	48.00	
I. B. Venable, electrical-contractor, for repairs	20.61	
Railway Express Agency	1.52	
J. E. Andrews Hardware Co., Inc., supplies for Hyde Park	11.90	
Sterling Dickinson, for grain, feed and poultry supplies	170.78	
Donald Robison, for wheat, rye, oats, etc.	24.75	
Hyde Park Motor Co., Inc., battery for farm truck	10.45	
Elizabeth E. Macy, Nurse, services for one night	6.00	
New York Telephone Co., for services at 47 East 68th St., New York City	22.18	
Carbide & Carbon Chemicals Corp., for pyrefax	22.80	
Adriance Plumbing & Heating Co., for repairs on houses and barns	95.24	
New York Telephone Company, Hyde Park house	21.90	
Guaranty Trust Company, 7/30ths of servant's wages	131.00	
Hyde Park Market, meat bill to Sept. 7th	68.54	
Hyde Park Grocery, bill to Sept. 7th	90.22	
Lacey, Platt & Co., tea kettle and incidentals	8.91	
Devier & Yeaman, Inc., for drugs	4.88	
North River Coal Co., coal for Hyde Park house	330.00	
John J. McCann Co., for lime, lawn seed, coal, chloride, etc.	61.63	
Mack & Frey, groceries to Sept. 7th	9.51	
Tide Water Associated Oil Co., oil for Hyde Park house	110.50	
Coreoran, Fitzgerald & Co., ice for September, New York	8.94	
Von der Linden's, for soap	6.75	
Harvey Johnston, coal, repairs, lumber, etc. for Campobello	466.53	
Linnia Calder, for groceries at Campobello	216.09	
Morton Mitchell, for gasoline and oil at Campobello	45.93	
Murray Johnston, for milk at Campobello	64.06	
Robert J. Calder, carpentry at Campobello	8.50	
A. R. Moffit, M. D., medical services	75.00	
Stickney's Wedgwood Store, for china	12.00	
B. J. Burdick, for shoeing horses, for July and August	29.25	
Hyde Park Motor Co., Inc., repairs to car	36.00	
A. G. O'Neill, for bed jacket	7.50	
Anna McGowan, for services at Campobello and for laundry for July, Aug. & Sept.	154.56	
Edward Philip Carpenter, M.D., examination of water	10.00	
Jos. L. Finbel, services to oil burner	10.00	
Hyde Park Pharmacy, for supplies	7.97	

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>SCHEDULE "I" (Continued)</u>		
Fulton Trust Company, fee for safe-keeping of securities and collection of income for period 7-1-41 to 9-7-41	\$ 148.00	
D. F. Bennett, MD, medical services during July and August	96.58	
W. V. Fries, Inc., bill of Aug. 1941	6.50	
H. G. Nichols, bill of Aug. 1941	1.51	
Calony Garage, Inc.	19.00	
Haley & Wilson, Eastport, Me., for seed purchased 5-8-41	2.00	
Parson Laundry Co., for laundering curtains at New York house	27.22	
W. W. Lacey, Foughkeepsie, Estate's share of Workman's Compensation Insurance	105.00	
Fulton Trust Company of New York, for preparation of income tax returns	75.00	
Federal income taxes paid on income received by decedent from Jan. 1st, 1941 to Sept. 7th, 1941	12,482.02	
New York income taxes paid on income received by decedent from Jan 1st, 1941 to Sept. 7th, 1941	1,897.50	
Telephone calls	6.25	
	<u>\$ 24,179.25</u>	

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>SCHEDULE "X"</u>		
Rector, Wardens and Vestrymen of St. James Church, Hyde Park, Dutchess County, N. Y.	\$ 5,000.00	
<u>SCHEDULE "Y"</u>		
Anna Eleanor Roosevelt, 56 years of age, Hyde Park, Dutchess County, N. Y., daughter-in-law. Life estate in a Trust Fund of 1/60th of residue of estate.		
Anna H. Beettiger, over 50 years of age, Mercer Island, Seattle, Washington. Granddaughter. 1/60th of residue of estate outright.		
Capt. James Roosevelt, over 50 years of age, 790 Avenue J. Coronado, California. Grandson. 1/60th of residue of estate outright.		
Capt. Elliott Roosevelt, over 50 years of age, 1105 Park Avenue, Fort Worth, Texas. Grandson. 1/60th of residue of estate outright.		
Lt. Franklin B. Roosevelt, Jr., 27 years of age, Mill River Road, East Norwich, Long Island, N. Y. Grandson. 1/60th of residue of estate in trust until he reaches the age of 30 years.		
Ensign John A. Roosevelt, 25 years of age, 651 Avenue A, Coronado, California. Grandson. 1/60th of residue of estate in trust until he reaches the age of 30 years.		
Franklin D. Roosevelt, Hyde Park, Dutchess County, N. Y., son. 9/10ths of the residue of the estate outright; the remainder of the trust fund of Anna Eleanor Roosevelt if he survives her and	\$ 5,000.00	
Arthur J. Morris, 551 Crest Road, Ridgewood, N. J.	\$ 5,000.00	
Henry T. Hackett, Hyde Park, Dutchess County, N. Y.	\$ 5,000.00	
	<u>\$ 15,000.00</u>	

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DESCRIPTION	AMOUNT	Values as Appraised in this Proceeding (Leave this blank)
<u>SUMMARY STATEMENT</u>		
Amt. of Schedule "A"	\$ 8,800.00	
Amt. of Schedule "B"	909,975.50	
Amt. of Schedule "C"	119,000.22	
Amt. of Schedule "D-E"	61,012.20	
covering the following:		
Household Furniture, etc.	\$ 22,575.50	
Fairhaven Trust	10,742.50	
Dora D. Forbes Trust	24,222.24	
James Roosevelt Trust	<u>5,069.96</u>	
	<u>\$ 1,128,641.58</u>	
LESS:		
Amt. of Schedule "H"	\$ 9,510.50	
Amt. of Schedule "I"	24,179.25	
Amt. of Schedule "K"	<u>5,000.00</u>	
	<u>38,689.75</u>	
Net Estate.....	\$ 1,089,951.83	