Cullinan

STATE OF CONNECTICUT
SUPERIOR COURT

JUDGE'S CHAMBERS
JOHN T. CULLINAN, JUDGE

Dear Vivian - I was catching
the sunset
this afternoon
at Block
Island and
thought
of you
and
wished
you were
here
sharing
it with
me.
Love
Sis

September 23, 1951

File

STATE OF CONNECTICUT
SUPERIOR COURT

JUDGE'S CHAMBERS
JOHN T. CULLINAN, JUDGE

Dec. 1

Julien - I have been
asked from time to time
to prepare a Bill of
Particulars, which
although not required
by the Statute
governing Practice
in the Superior
Court, has been
customarily filed
by the State's
Attorney in such
cases. The
Bill of Particulars
is then
furnished
to counsel
for the
defendant
and becomes
a part of
the record
in the case.

NAN'S COURT

NOW IN THE dignified robe of the high court jurist, Judge Cullinan prepares to start a long day on the bench. He is opening the connecting door between the chambers and the courtroom.—Goodman Photos.

ers of ohn ved tion ory Uni- ale nce er he ews ter ow All his in f a and he sor- els ght red of ers oth- illi- ch- ier, for- ay- atic ard eat ge- L. on ake urt few ates me ool

ing made his presence felt in Democratic Party activities, he was named to the chairmanship of the party, fought off various strong opponents attempting to wrest his leadership away from him including Cornelius J. Mulvihill and James T. Whelan, and finally was advanced as a compromise candidate for the head of the Young Democrats of Connecticut by the venerable Gov. Wilbur T. Cross in 1937. Things were beginning to work out for John T. Cullinan, a hard worker, smart and resourceful in the game of politics.

Appointed By Gov. Bowles

In 1938 he became City Court prosecutor in Bridgeport, picked up the plum again in 1940, was given the Common Pleas Court judgeship in 1942 by Gov. Robert Hurley and in 1950 Gov. Bowles appointed him to the Superior Court bench and swore him in to that eminent office in a ceremony at Judge Cullinan's home at 116 Elmwood Place, Bridgeport.

A "triple-threat" man by virtue of excellent newspaper training in his formative years, toting up a comparatively successful seven years in the fiercely competitive field of law practise, and his obvious ability to "more than hold his own" in his association in politics, he was well fitted for a career as a jurist.

The lawyers who appear before him day after day, say he is completely devoid of impatience, conducts his court with a gentleness of manner and softness of voice. When the law must be administered, he does it. That's his job, much to his good fortune.

Prior to her marriage, Mrs. Cullinan taught in Bridgeport in the old Oak and Jane St. schools; his two sisters naturally fell into teaching. Gertrude was former art supervisor of the Bridgeport schools and at the time of her retirement principal of Elias Howe school, and Catherine is now head of the English department at Bassick High School. Branching off, and still on the female side of the family tree, one can find Dr. Katherine L. Fitzpatrick, Judge Cullinan's aunt, who is now assistant superintendent of schools in Bridgeport. Saying "ain't" in the Cullinan household was akin to treason, not voting the Democratic ticket and missing church on Sunday.

Being Superior Court judge is no sinecure—Judge Cullinan said last year he took a cruise to charge up a pretty well fagged out mind—but he has found time to take part in many community activities.

State March of Dimes chairman in 1948 and 1949, with $800,000 being raised during those two years, he was an organizer and first president of the Bridgeport area chapter of the Connecticut Cancer Society, served on the board of the Community Chest, is on the board of trustees of the Bridgeport hospital, the University of Bridgeport, the Boys' club, is on the board of directors of the Algonquin club, and also on the board of directors of the Connecticut Bar Journal, is a member of Philip Sheridan As-

The Yankee Pedlar

Little Drama In Paris Like A Maupassant Plot

By NIEL J. BULGER

There was a corkingly-good story contained in a relatively obscure item that appeared the other day in The New York Herald Tribune. Friends who spied it agreed that it packed a real shade of Guy de Maupassant. It was offered as the true story of Charles Gilot and Marie-Louise.

They lived in Paris and were married while he was studying to be a painter. She worked as a stenographer to augment the family income. Marie-Louise kept her faith in Charles although no one would buy his paintings and the couple became poorer and poorer as five children were born.

One day Marie-Louise took one of Charles' paintings "to see if she could sell it." She returned with $40. She continued to take out paintings and bring back money. Charles was jubliant.

But one day the police came. They told him Marie-Louise, poor soul, was in jail. She had not sold any pictures, but had worked as a chamber maid in homes of the wealthy and had stolen jewels—because she would not see Charles suffer. She is serving eight years.

Jack Galvin, the retired police lieutenant, is down in Washington seeing what makes the government tick. He postcards that Sen. Brien McMahon's office is in the Capital but doesn't explain why. That's something we must find out. Sounds like material for an interesting yarn.

Waterbury In 101st Place

Waterbury placed 101st among the 106 biggest cities of the United States in 1950, according to the World Almanac. This is the first publication the Pedlar has seen which carries the new census figures in standard reference. The city's population of 104,242 is slightly greater than that of Pasadena, Cal., and a little under that of Montgomery, Ala.

Among 130 metropolitan areas of the nation, Waterbury is rated 110th with an area population of 154,455, with 50,213 of this being outside the city proper. Metropolitan-wise, the World Almanac makes us a shade bigger than Saginaw, Mich., and a whit smaller than Baton Rouge, La. Those are Chamber of Commerce Pres. Dick Crane's suspenders you hear snapping.

Jottings From A Notebook

The following jottings are from a discarded note-book. All seemed to be worth a line when the entries were made. Somehow the thoughts behind them have faded out of column-filling reach: "Nelson Aldrich, Salt Lake City and zuma?" "Retailers say that when a person enters a store he's half sold:" "Memory: President Truman's fighting spirit in accepting nomination at Philadelphia in 1948 before a heavy-eyed convention that had written him off as a dead duck;" "State Trooper Henry Kaliss' alertness for a human interest story;" "Idea for a song title: "I'm a Navy Navigator from the Abrigador;" "Mrs. Monica McNellis is a real colleen from old County Down;" "Alcorn to Spellacy on 'What is a fee?'" "Christy Erk thinks HST's blast was pretty rough;" "Fr. Pio—Lillian McAlpine — Joe Maher — Italy;" "11 o'clock and the Elks."

NUTMEG GRATINGS: If there is curative power in the ability to make people laugh, then Rev. Robert G. Keating, chaplain of the State Reformatory, Cheshire, should have a medical degree . . . Bob Shuttleworth, the specialist in color plate engraving, was down from Hartford last week to renew old acquaintances. He reports business is booming in the capital. . . . Jack Ivory, the flying industrialist, has a new twin-engine Douglas plane that is said to be an apartment house with wings. He's planning to pilot his family back east soon for an extended vacation . . . Mr. and Mrs. George Phelps of Litchfield are in fine fettle again after seiges of sickness . . . Chase Brass & Copper Co. resorted to some old-fashioned dickering last month to beat the metals shortage. They swapped off some surplus copper for zinc which is in short supply . . . New Haven is the oldest of Connecticut's 21 cities, having been incorporated at the January session of the General Assembly in 1784. New London, Hartford, Norwich, Middletown and Bridgeport became cities the same year but not until the May term of the Assembly. Waterbury didn't attain city status until 1853 and celebrates the centennial of its incorporation this year. Only four cities were chartered in the 20th century. They are Bristol (1911), Shelton (1915), Winsted (1917) and Torrington (1923) . . .Simsbury has the most brilliantly lighted Main St. in the state . . . There was a nice note in the mail Monday from John (Rixy) Dwyer . . . Last week's vernal tang brought the tulips and daffodils popping through the soil.

A hurry call to Old Linton, the gardening philosopher, yielded the cool practical advice to "pour about a quart of sand over them and go back to the seed catalogs." We did . . . Rev. Edward L. Morrison, back home after a well-earned vacation, looks rested and more than ever a ringer for Charles Coburn, the distinguished character actor . . . The man who looks like Harry Truman and insists that it's a cross he must bear, has got himself a new hat. You guessed it, a double for the slightly broad-brimmed fedora that McLachlan's of Danbury make up especially for HST . . . Young Hank O'Donnell, at 13, is only a half-a-hand away from being able to look his towering dad (6' 1 1-2") square in the eye . . . Panhandlers are back with the familiar depression touch, "brother, can you sp a dime?" Walter Brooks says you don't let them get your eye they'll never apply

September 6, 1951

The Honorable John T. Cullinan
Judge of the Superior Court
State of Connecticut
Bridgeport, Connecticut

Dear John,

I shall be zizzing through New Haven and Bridgeport next week, either Tuesday or Wednesday. If there is a chance to collect a free lunch or cocktail I would welcome same.

Sincerely,

VK:fvg

Cullenan

STATE OF CONNECTICUT
SUPERIOR COURT

JUDGE'S CHAMBERS
JOHN T. CULLINAN, JUDGE

May 15, 1951.

Miss Vivien Kellems,
The Kellems Company,
Stonington, Connecticut.

Dear Vivien:-

You were superb at yesterday's luncheon of the Bridgeport Bar Association with a delightful and devastating satire on the law, lawyers, judges, and the judicial process. It was good of you to come, and we are eager for the second chapter.

Please remember that I shall be at New Haven until the end of June and that I welcome luncheon companions with or without pleadings and briefs.

Cordially,

JTC

May 17, 1951

The Honorable John T. Cullinan
Judge of the Superior Court
State of Connecticut
New Haven, Connecticut

Dear John:

Thank you so much for your note and the very nice things you said about the speech. The fact that they are not deserved makes them all the more appreciated. Strangely enough I wasn't being satirical -- it was a factual story of the law suit.

I shall be zizzing through New Haven early next week and would love to pause for lunch with your Honor. There will be no brief but perhaps you should prepare yourself for a little pleading.

Sincerely,

VK:fvg

STATE OF CONNECTICUT
SUPERIOR COURT

JUDGE'S CHAMBERS
JOHN T. CULLINAN, JUDGE

April 25, 1951.

Miss Vivien Kellems,

Kellems Manufacturing Co.,

Stonington, Connecticut.

My dear Miss Kellems,-

I am delighted to hear that you have agreed to address a Mid-May Luncheon of the Bridgeport Bar Association, and we shall be very happy to have you with us.

Unfortunately, from my standpoint, I have been unable to escape the shackles of official and extra-curricular duty, thus making it impossible to visit with you in New York. I hope, however, that I have not been placed on the Unfair List, and that your kind invitation remains open for another and less strenuous day.

In the meantime, I am at New Haven, and if you plan to come to the area, why not arrange for luncheon or dinner? I shall look forward to your call, or a note.

Cordially,

Personal

STATE OF CONNECTICUT
SUPERIOR COURT

JUDGE'S CHAMBERS
JOHN T. CULLINAN, JUDGE

March 21, 1951

Miss Vivien Kellems
131 East 64th Street
New York, New York

My dear Miss Kellems:

Your cordial invitation to join you at the cocktail hour was so tempting as to cause me to give much more than passing thought to the abandonment of a prospective Easter jaunt to San Juan. However, with a determination and inflexibility characteristic among men of strong character, and I have in mind your public references to the supine and weak representatives of my sex, I said, amid a great emotional conflict, "Get thee behind me, Satan and Vivien." Obviously, male resoluteness and right triumphed, and, God willing, I am off and to be away until April second.

Thereafter, I shall be available for tea, weak or strong, and I shall look forward to seeing you. As I have told you, I am to be at New Haven for three months. Surely, in that period your personal affairs will bring you into the New Haven area when we can arrange for luncheon or dinner. Do let me hear from you when you are next going my way.

In the meantime, may I wish you every happiness and blessing of the Easter season.

Cordially,

John T. Cullinan

File

116 Elmwood Place
Bridgeport

STATE OF CONNECTICUT
SUPERIOR COURT

QUI TRANSTULIT SUSTINET

JUDGE'S CHAMBERS
JOHN T. CULLINAN, JUDGE

Waterbury

Dear Miss Kellens — I am back at my desk and desirous of once again [illegible] with you. I shall [illegible] to [illegible] at the [illegible] which [illegible] Monday. Some [illegible] in a luncheon [illegible] possible [illegible] regards.

John Cullinan

March 18th

Dear incorrigible and charming Judge:

Your letter was forwarded to me here and brought the welcome news that you are again on the seat dispensing justice in the manner so aptly described in the Waterbury Republican. Of course there is a place in my schedule for the postponed luncheon but I'm wondering just how we fit it in. At present I'm incarcerated here in Washington trying to do a bit of research and writing but go to New York on the 23rd where I must remain until the 29th or 30th. You did not say where you are spending your Easter recess but if in Bridgeport, couldn't you slip into New York for a few hours. I have a house at 131 East 64th Street and could manage a cup of tea or something a little stronger if Your Honor indulges. If convenient for you may I suggest Saturday, the 24th, or the following Wednesday or Thursday.

Sincerely,

Waterbury
Tuesday the thirteenth

My dear Miss Kellems,

I am back at my Desk and delighted once again, to be on the seat. I regretted the necessity of postponing our Luncheon engagement and I hope much that there will be an early opportunity for a reunion. I shall be here until the twenty first and then ten days of welcome Easter recess, after whi h, commencing April third, I shall be at New Haven for three months. Some place in your active schedule, won't you find a luncheon spot for an incorrigible judge?

Cordial regards.

John Cullinan

STATE OF CONNECTICUT
SUPERIOR COURT

JUDGE'S CHAMBERS
JOHN T. CULLINAN, JUDGE

February 6, 1951

Miss Vivien Kellems
Kellems Manufacturing Company
Stonington, Connecticut

My dear Miss Kellems:

I suspect, although I hope contrariwise, that your recollections of me are not too happy since it was I who, on the facts and the law, found it necessary to order cessation of your manufacturing operations at Westport. That decision, as you know, conformed to the settled law of Connecticut and I have always felt, in the absence of an appeal, that you did not seriously quarrel with its essential rightness.

In your most recent litigation, before the United States District Court at New Haven, you secured a more favorable result, and the purpose of this note is to congratulate you on that victory. While I feel that the federal withholding tax legislation is wholly constitutional, nonetheless you are to be respected for an honest and courageous dissent, which, in my judgment, was not arbitrary nor capricious nor willful. I am happy that the jurors adopted a sympathetic view of your position and your publicly declared attitude. Unless questions of magnitude can be litigated fairly and impartially and intelligently, then our system of jurisprudence is worthless. I am sure you must take immeasurable satisfaction from the recent result and your determination in pursuing the cause merits commendation of every thoughtful citizen.

Please be good enough to accept my sincere congratulations and kindest personal regards. If your travels bring you into my area, as I ride circuit about the state, please feel free to call at my chambers. It would be interesting to chat about the merits and evils of zoning and withholding tax legislation.

Cordially,

Jean Cullinan

Personal

October 29, 1951

Mr. George H. Cushing
The Retail Coalman
53 West Jackson Boulevard
Chicago 4, Illinois

Dear Mr. Cushing:

Thank you so much for your nice note and extra copy of the speech. It was nice of you to think of me.

Best wishes,

Sincerely,

VK:fvg

February 14, 1951

The Honorable Judge John T. Cullinan
State of Connecticut
Superior Court
Hartford, Connecticut

Dear Judge Cullinan:

Thank you so much for your nice letter of February 6th which has been forwarded to me here. You have no idea how much I appreciate your writing and the congratulations you so kindly sent.

I have been speaking in Texas for about ten days but am returning to Connecticut the first of next week. It is possible I shall be in Hartford before leaving again for Florida and nothing would give me greater pleasure than to come in and chat about the zoning suit and taxes.

Thank you again for writing and I will telephone you when I am coming to Hartford.

Sincerely,

VK:fvg

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Corpus Christi, Texas

GEORGE H. CUSHING EDITOR AND PUBLISHER

THE RETAIL COALMAN

3 WEST JACKSON BOULEVARD . HArrison 7-0202

CHICAGO 4, ILLINOIS

October 26, 1951

Dear Miss Kellems:

You may have another use for the transcription of your speech; so I am returning it herewith.

The Mining Review, of Salt Lake City, reproduced in its last issue, my condensation of this speech.

Sincerely yours

Geo. H. Cushing

George H. Cushing.

Address Given By Miss Vivien Kellems Before Stock Growers' Association, Omaha, Nebraska, on April 26, 1951

Ladies and Gentlemen:

It is very difficult indeed to follow such a brilliant and informative speech, particularly when I am really supposed to amuse you this afternoon, and I might start by telling you that I have a title - "I am a Cowbelle". And the girls told me over there at lunch today that their main function in life is to tell you men what to do, so if I wind up with a few well-chosen remarks of advice, you will know that I am running true to form. The gals told me I could do it.

Always when I make a speech there is always the question: What does this woman do for a living? And unless specifically requested, I avoid the subject, because once I start telling you about it, you want to talk about that instead of these pearls of wisdom that I have worked out at such great effort for you. However, I do have the cable grip with me. Mr. Johnson has asked me to show it to you. If you want to see it, I'll show it, but I'll let you make the decision. Do you want to see it? (Applause) That's awfully nice of you. I had planned on doing it anyway. And you never know, I may have a customer in the house. And I might just as well do something to make expenses. So, we'll show it to you, particularly since your president is such a great strong man and if he is not a cable grip expert, he will be by the time I finish. Now, I must explain to you that all cable grips are based upon a little old puzzle, as old as civilization. It has been found in India; it has been found in China, - Japan, everywhere, and it's just a little straw tube that you stick your fingers in, and when you pull, you cannot pull them out. This little device has been used for installing cables for years, but I had been in the business for 24 years when my brother invented this particular one. Now, if the handsome and charming congressman wouldn't mind returning to the platform, - I think we should get all the dignity we can in this demonstration, and all of the honor, and I certainly think he is not only erudite but good looking too, isn't he girls? All right!

Now, Mr. President, (sound effects) these gentlemen are here and they're standing up beside a manhole in the street, and there's a big reel cable jacked up beside the manhole. The problem is to get hold of this cable and pull it down into the manhole and through the conduit into the next manhole. This piece of pipe that the congressman is holding represents the end of the cable as it comes off the reel, and Mr. Vincent and Mr. Johnson have the grip. Now we're going to show you how this works. Now, can you all see? Now push. Can you all see the grip is on? If Mr. Vincent and Mr. Johnsum will please push - now pull. (Demonstration). Thank you. Now you see when I push on it, it expands. When we pull, it contracts. That's all there is to this cable grip business. Now I do have one small one with me, because we do sell these to hospitals and doctors all over the United States for putting traction on broken bodies. They slip them on the fingers and use them all over. And I have one and I think that will also illustrate. Now, Mr. President, will you come back please and lend me your finger. I just want you to hold your finger up and see the grip. Now pull. Pull hard. Do you know, I've had it for 24 years and haven't been able to get a husband yet. (Demonstration).

Well, it's enough about the cable grip business, but I thought it might serve to get us acquainted because, well, the congressman has given us this brilliant exposition of the situation today. Perhaps I may add just a little, and some of the things that I say may be just as unpleasant and as frightening as what he has said.

But before we go into the matter, let us go back to the very beginning and remind ourselves of why and how we have a country and what made it the kind of a country it is. If we will think back, we will all remember that our country was born in a tax strike. Rather than to pay a tax, the colonists threw the tea into the harbor. They rebelled at a whiskey tax, and they poured their whiskey on the ground rather than to pay it. But I always thought an American is aroused indeed when he sacrifices his liquor, and I only wish we had more of that spirit today. And notice I said "spirit", not "spirits". I don't drink; it gives me hives. And then with the tax there was the stamp tax and they refused to pay that. And finally, they fought a war to free themselves from the English tax-assessors and tax collectors. Their slogan in that war was not a silly "Save the World for Democracy". Do you remember that? Or, "The War to End All Wars". They are calling it <u>preventive</u> war now. And don't be misled by it. War is war, isn't it? And what did we prevent, when we fought a war to end all wars? Ask the boys in Korea if this is a preventive war. It wasn't a war for four freedoms; it wasn't a war for a so-called Atlantic charter which apparently didn't even exist except as the figment of someone's imagination. This war wasn't for any of these things. The slogan in that war was a realistic, down to earth slogan, and they said simply, "No Taxation without Representation".

And when the war was won, wise men came together in Philadelphia to write a Constitution that would make safe for the people of this country the liberty and freedom they had won at such great cost. Fortunately for us, these men were scholarly men, -- they were erudite men, -- and they were well-schooled in the philosophy of John Locke. And it was John Locke, the great English philosopher, who first dared to stand up and question the divine right of kings. You see, before the founding of our country, all right, all power, all liberty resided in the sovereign, and he bestowed favors and liberties upon a chosen few as he saw fit. Nobody had ever thought but what this was all right, that it was his power by divine right. But John Locke stood up and said, "A man is free just because he is born a man. Liberty and freedom belong to the people just because they are human beings." And Thomas Jefferson wrote this inflaming word in the Declaration of Independence: "A man is free because he is a man. Liberty belongs to the people, and governments are instituted by the consent of the governed." This was a new, a revolutionary idea, and with the adoption of our Constitution, a wave of freedom swept into every land and every nation. Probably no more tax-conscious group of men ever came together than the founding fathers who were assembled in Philadelphia to write our Constitution. They knew there was only one basic reason. They had a profound knowledge of this fact, because they had seen what it had cost in blood and life and treasure and they were determined that this freedom should endure - only one freedom - the right of the common man to work to keep the fruit of his labor, - to accumulate, to administer and to pass on to his posterity private property, - the right to own something. It is the only freedom in the world. You can make a man secure, you can put him in jail, or you can put him in a hospital where he is more or less secure; but he is not free. And the right to keep what you earn is the line of demarcation between a

free man and a slave. Originally, our Declaration of Independence was written, " - Life, Liberty and Property", and this was the rallying cry of the Sons of Liberty in Boston when Sam Adams organized them, - "Life, Liberty and Property", because that is the only freedom possible to a human being.

And so these man came together and they wrote a Constitution for a nation, a system of government that would make safe for the people this right to own property. That is all the Constitution did. It's a good system of government, but everything in that Constitution was arrived at by compromise. Not one delegate to that convention got everything that he wanted. There were thirteen little colonies competing each with its own little interest. It would be just like Nebraska with the Stock Growers' Association and Connecticut with the Manufacturers' Association, each determined to protect and to keep its own interests. So everything put down was arrived at by compromise after long discussion. It's a good system of government, but it could have varied a little here and there and still have worked. We might have had three Houses in Congress instead of two, although I'm sure the congressmen would tell me they'd all go grey if they had three instead of two to satisfy, but it might have worked. The executives could have had different duties. The judicial system could have been set up just a little differently and still would have worked as a system of government.

But there was one safeguard written into that Constitution, -- one. And it is my contention, and this I have arrived at after considerable thought and study, and if any of you want to disagree with me when I'm through, I'm perfectly willing to listen to you, but it was my belief that our freedom is contained in two sentences in the Constitution -- two -- and I'm going to read them to you.

We have to have money with which to run the government, the legitimate functions of the government, and do you know that most of the legitimate functions of the government could be run from one office building? If the government, instead of mixing up into every little dog fight all over the whole world, and messing up into everything that goes on in every private life in the United States, -- if the government were run the way it ought to be, if we were to be governed by our consent, the Pentagon Building would be plenty. We wouldn't need anything more. You have to have money for the government, and one man through all that Convention was talking of one thing only and that was Alexander Hamilton, without a doubt the greatest financial genius throughout history. And Alexander Hamilton kept talking all these months about taxes. We must have the proper tax system. And it is to the credit of Alexander Hamilton that these two sentences are written into the Constitution. Now the very first power delegated to Congress is the power to tax, and note I use the word "delegated". The power belonged to the people. The people delegated it to Congress. And so, in the very beginning of the Constitution, it is not accidental that this sentence occurs. It is Section II of Article I, right in the very beginning: "Representatives and direct taxes shall be apportioned among the several states which may be included within this Union according to their respective numbers." Now this provision is followed by the provision for a census. Now the only reason in the world that a census was put into our Constitution to be taken every ten years, <u>the only reason</u>, was to count the people to find out how many representatives should go to Congress and how the taxes should be apportioned.

I wonder how many of you thought of that some months ago when those little busybodies came knocking on your door, asking every darn fool question they could think of. You didn't have to answer those questions. They have no way they could compel you to answer those questions. Imagine,-- I thought it was the height of something or other when they actually got around to asking whether or not you had outdoor plumbing. What business is it of theirs? Now, a census was for one reason only: How many people? To find out how many representatives were to go to Congress. In the beginning, one representative to every 30,000 people, but not less than one to each state, and how to apportion the taxes, in accordance with numbers. And then again in Section VIII of Article I, to nail it down, it says, "No capitation, or other direct, tax shall be laid, unless in proportion to the census or enumeration hereinbefore directed to be taken." And in those two sentences our Constitution preserved the liberty of a free people. How? For a long time I asked myself why representatives and direct taxes based upon population and apportioned among the states in accordance with population. And it was not until I read the Federalist and the letters that Alexander Hamilton wrote at the time the Constitution was being ratified by the various states that I understood what he did. Here's what he did: he gave everybody a vote with which you can vote for your representative. One representative for so many people. The representative goes down to Congress. He has the power to tax, because all bills of revenue arise in the House, and that's why representatives have to come home every two years and account. They have to come home and account to the people because they have the power to tax. Don't let's ever change that. I know it's awfully hard to run a campaign every two years, Congressman, but it's all right, you've got to do it. You have to because you've got to come home and tell us why did you pass these taxes.

All right. Everybody votes, representatives go down to Congress and pass the taxes. Now, by limiting the taxes to capitation based upon the number of people, it was absolutely impossible to levy ~~an~~ an income tax. You cannot levy an income tax upon people. You have to levy an income tax upon dollars, and it was the determination of Alexander Hamilton that this should be so, and for 125 years this was our traditional American form of taxation, and under it we built the most prosperous, powerful nation in the world. And we did something else. We developed a self-reliant, self-respecting, vigorous people. A man was ashamed to ask for anything, even from the government. We had self-respect. And then what happened? We chucked our proven system of taxation out the window and we passed the Income Tax. And now, depending on whether you're a Republican or a Democrat, you always like to put the blame on some other party, but I want you to know that I recently spent two weeks in Washington and I've read that famous debate in Congress, in that special session of Congress in 1909, every word of it. It's like a novel. And the thing that passed the income tax was a coalition in Congress, Republicans and Democrats who were interested in themselves and not in their country. It was a coalition that committed the greatest crime that has been committed in our country, becuase the Income Tax was a crime. And I believe that it is a coalition in Congress today of patriotic Republicans and Democrats that will pull this country out of it. And while we're on the subject, I want to tell you we ought to work out some way so that these enfranchised, conservative Democrats of the South can vote with the patriotic Republicans of the North because I've just been down there and I'm telling you, I wouldn't be surprised to see a little rebellion down there in Texas. Watch the thing. Those people down there are just boiling. I don't blame them. They took their tide lands away from them, the oil, -- and I told them that if they can take it away from under the water they can take it away from you under the ground. That'll be next.

But to come back to this debate for just a moment, -- I read this debate and there was an old windbag from Texas, one Senator Bailey, who really was the keynoter of the affair. He was supplied all the data by Cordell Hull. You couldn't have a debate in the House very well. The rules limit it. And so the main debate on this was in the Senate. And I was reading Senator Bailey, who was the Charley McCarthy, being the strings were pulled by Cordell Hull, and this fuzzy-minded individual got up and he used a word that suddenly leaped at me from the page. Have you had the experience some time of reading a book or something at some time and suddenly one word could be that hot? Well, that's what happened to me, one word, because Senator Bailey said: "We must find money, not for the needs of the government, but for the wants of the government." The wants of the government! The wants of the government in 1909 were 600 million dollars. Tiny little Connecticut poured more than that into Washington last year. We poured 750 million dollars into Washington and we get back 7 cents of each dollar.

Don't talk to me about states' rights. It's simple. Get your money back and you'll get your rights back. It's the only way. As long as they can come into your state and take everything you've got, your liberty goes with your money. Property is liberty, and when they take it, your liberty is gone.

In 1848 Marx and Engels wrote the Communist Manifesto. The major tenet in the Communist Manifesto was that the way to destroy the capitalistic system was by means of what they called the progressive income tax. Now they didn't mean "progressive". But true to Communist practice, they took a word and twisted the meaning to make it sound like something it isn't. There's nothing progressive about the Income Tax. It's the most retrogressive thing you can imagine. It's as old as history and it has ruined every nation that has used it. And so, Marx and Engels said the way to destroy the capitalistic system is by means of the graduated income tax. Tiny little percentage on the little income with a great big percentage on the big income. This was in 1848 and exactly 100 years later Sir Stafford Cripps verified the efficiency of the Communistic System when he said, fairly rolled the words on his tongue because he loved it, that there were not in all England more than 250 people with an income of over 20 thousand dollars after taxes. That's England for you -- living on our bounty and calling us names and running our foreign policy. You know what the boys are dying for in Korea today? To protect the narcotic trade of England through the port of Hong Kong, and don't be misled by it. And as far as income tax is concerned, let me tell you that we're just a couple of laughs behind England. Keep it up and it won't be long. I'll give us five years and we'll be right where she is today with nobody with a lovely Marshall Plan to bail us out. In 1924 Lenin, following in the footsteps of his great teacher, prophecied that the United States would spend itself into destruction. Take a look today. Billions of dollars for what? To impoverish and bankrupt this country.

I guess you think from all this that I don't like the income tax, don't you? You're right, I don't. And one reason I've gone into this little bit of history so fully, and I think I should tell you I never speak more than 2 hours and a half, so don't be discouraged, I haven't a thing to do for the rest of the evening, but one reason I have done that is because I've wanted you to understand and give you a basis for understanding my feelings when it came to the Withholding Tax. And that's really what you want me to talk about, isn't it?

It too me a long time to get here, but here I am. All right. The Withholding Tax is not a new tax. It's just a new method of collecting the income tax. It was passed in 1943 as a war measure, and while at the time I was shocked at this tax because I realized that like the income tax it stems right out of Russia and I can prove it to you. It was first promulgated in Russia in 1919 and I have the proof of it. But at that time I mistakenly believed that we were justified in suspending our rights and liberties in time of great national crisis, and I in common with every person in this room had loved boys in that war and I would have done anything to shorten the war by as much as one day, and I said to myself, "This is wrong, but I'll go along with it during the war, but if it is not repealed at the end of the war I cannot in good conscience comply with it." Incidentally, may I detour just a little and tell you that being a woman I have a right to change my mind, and I have changed my mind, and I used the word "mistakenly". I mistakenly believed that we were justified in suspending our Constitutional rights in time of great emergency. I don't believe that anymore, because you never get them back, and I don't believe there is an emergency that can be cooked up in this world including war that cannot be handled better within the framework of our Constitution. If I had my way, I would make a ghost town of Washington. I'd clean 'em out. We ought to take a vacuum and when we get through with a vacuum, let's fumigate the place. Every bureau, every bureaucrat, every agency, everything that has no business being down there, including a gang of Communists that, thank God, Senator McCarthy still keeps talking about, no matter what they do to him.

But now, you see, I got way off the track. That isn't part of my speech that I followed. You get that free.

All right. We started to collect the Withholding Tax, and when the war was supposed to have been ended in 1945, the tax was to have been repealed. But it wasn't. It was picked right up in the very next revenue bill and it has been carried along and has become a permanent part of our tax structure, and there it will remain indefinitely, unless some crackpot woman like Vivien Kellems in Connecticut hasn't any more sense than to think that something might be done about it. And so I thought a long time before I decided to take the step. I had every reason to think because I had been subjected to probably one of the most virulent smears ever visited upon an American during the last war, and since I haven't anything else to do, as I said I have all evening, I might as well tell you. It will take only a minute. Do some of you remember that during the war I was a traitor? I was a spy? I was a Nazi, I was a Nazi spy? I was the sweetheart of a Nazi spy? I always did think that if they had any sweethearts around, they might have produced one. As I've said, I'm still a maiden lady. That was seven years ago. The first person to call me a traitor was Mr. Secretary Morgenthau of the Treasury. They had reason for it. I had exposed some of the plain and fancy footwork that was going on in Washington. I didn't even know at the time how important it was. But I stood up in front of a Rotary Club in Chicago and told of the cable shipments that were being shipped to Russia at that moment that had nothing whatever to do with the war. I found out later, just a year ago, that those shipments were for building atomic energy plants in Russia, and we shipped them in 1943 and 1944. Those records are in file in Washington. Anyone can see them today who wants to see them. Well, they probably thought I had the real facts I didn't. I just knew there was something drastically wrong, because I was working on every war cable. And there wasn't a war cable on this requisition for Russia. So they started. Mr. Morgenthau was first. Traitor.

Well, you remember in those days if you had a drop of German blood in your veins or you knew a German you were just automatically a spy, and a Nazi spy, so I was going to make a speech over in Philadelphia, for the Philadelphia Rotary Club, a nice big audience. Fifty nice men in Philadelphia, and I looked up Mr. Morgenthau in WHO'S WHO and I was simply charmed to discover that both of Mr. Morgenthau's parents were born in Mannheim, Germany. So I wrote a speech. And I wrote Mr. Morgenthau a letter and I said: "Dear Mr. Morgenthau: On such and such a date I am making a speech for the Philadelphia Rotary Club. You may be interested in what I have to say about you on page 8 of the enclosed copy". That shut him up. He has never mentioned my name from that day to this.

And the next person to really start was Mr. John M. Coffey who came out from near you, Mr. Congressman, -- Tacoma, Washington. Do you remember John? Tall, brave John stood up on the floor of the House where he was protected by his congressional immunity and he read what he said were excerpts of my love letters. He neglected to say where he got the letters. I invited Mr. Coffey to come off the floor of the House and repeat them where he could be sued, but oh no, the brave Mr. Coffey didn't do that. Well, he wassthe last man in the United States who should have said anything about anybody's love letters, because I had word from Tacoma that all was not well in Mr. Coffey's corner, so got on a train and out to Tacoma I went. And it seems that Mr. Coffey had written some love letters on congressional stationery in his own handwriting, and they were so hot, they sizzled the edges of the paper on which they were written, and these letters were not to Mr. Coffey's wife. Mr. Coffey paid $3,000 to get those letters back. I've never paid a dime to get one of mine back. Once they're gone, they're gone. But he paid $3,000. But he forgot that there was such a thing as photostatic copies, and when I landed in Tacoma I found out that practically everybody in the State of Washington had read the dear sweet Buffa letters. Well, I returned to Washington and called a press conference and that cooked Mr. Coffey. No more from Mr. Coffey, and a little later he was very properly retired to private life by the voters out in Tacoma and there he will remain.

Well, then there was Mr. Drew Pearson. And every Sunday night Mr. Drew Pearson had me on the radio and he had me in his column and I was a spy. I was the sweetheart of a Nazi spy. What wasn't I? Of course, the fact that I was doing a100% war job at the time, 90% of which was confidential and restricted made no difference to Mr. Pearson. He went right on. So I went to Washington and I found a lawyer who got hold of Mr. Pearson and said "Even in war time we have such things as libel laws. You'd better stop." And he did.

But there was one I couldn't do a thing about. And that was Mr. Walter Winchell. He was worse. He really had a lovely time, -- all the things he said about me. And so one day I sat down and I wrote Mr. Winchell a letter and I said "I don't like what you're saying about me. You're a liar. And I suggest that you stop". He didn't even reply to my letter. So I wrote to Juergens Lotion. Those were the days of "lotions of love". Do you remember? And I said to Juergens Lotion: "You'd better stop Mr. Winchell". They didn't bother, either. Well, I was invited to make a speech for the Shrine over in Boston. Funny thing you know, all the time being a spy I still was invited to speak everywhere and I went along. Nice great big audience, the Shrine, over in Boston, and I wrote a speech and I sent a copy of it to Juergens Lotion. And I said, "Now, don't blame these smear artists who destroy the reputation of decent patriotic Americans. They get paid for doing that. That's how they earn their living. You blame the

person who pays them. They get rich on it. Well, I cannot stand up here and tell you not to buy Juergens Lotion because that would be conspiracy and restraint of trade, but I can tell you that I would just as soon rub poison ivy on my skin as Juergens Lotion". Three speeches like that and Mr. Winchell never said another word about me. But I never lose an opportunity to talk about Mr. Winchell, because did you know that from Juergens Lotion he went to Kaiser-Frazer automobiles and I don't want to tread on any toes here in Nebraska, but I will tell you that I would just as soon drive a hearse as a Kaiser-Frazer automobile. And now Mr. Winchell is back again in cosmetics. Now it's Hudnut's. Now girls, all you lovely cow belles, you go home, look on your dressing table, and if you have any Hudnut's, I cal tell you a place what to do with it. But I'm not going to. Just think of poison ivy and you'll be guided along the right path.

But I have digressed this little bit because I want you to see that it wasn't an easy decision that I made. Having been through all this once, I expected to have it happen again, but in it all I had made a wonderful discovery and I thin you'll agree, that like all bullys and blood sucking parasites, those mangy little bureaucrats down in Washington are at heart yellow cowards. They are not accustomed to people who fight back, and when you do fight back, they back down. So I went to Los Angeles and I made a speech. I spoke to the Rotary Club down there. That's a very fine group of men. They don't care who they have to speak for them. I've spoken there twice and I'm going back in June, so it proves that they'll take most anything. They're very broadminded men and I stood up in front of that Rotary Club and I wcplained about this law, and I said in words of one syllable, "I am breaking this law in the highest American tradition; I am breaking the law in order to provide a test case". Now, much misunderstanding has arisen because strangely enough many people in our country do not understand the function of a test case in our legislative process. Congress can pass all the laws it wants to, the President can sign all the laws he wants to, but any law passed and signed is subject to judicial review by our courts, and any American, believing that a law is unconstitutional, has the right, and I think the duty, to break it and ask that the law be submitted to the courts. That is all I did. I broke the law; I wrote Secretary Snyder a very polite and respectful letter and said, "Will you please indict me?" At about the time I broke this law, Mr. Philip Murray broke the publicity provision of the Taft-Hartley law. Mr. Murray was immediately indicted. He was zipped through the lower courts and into the Supreme Court so fast that Felix Frankfurter accused the CIO and the lower courts of collusion. He had his test case. Well, that's over 3 years ago. And I stand before you unindicted. Why? Because they know the law is unconstitutional, and I've always tried to figure out how to call Mr. Snyder a coward and still be a lady and I haven't been able to do it. But you can take the wish for the thought.

And so I came back to Westport and strangely enough the expected smear did not materialize. Oh, they issued a few quick statements. The boys were really caught off balance down there in Washington. They never expected such a thing. So they made a few remarks, "Oh, she's just a crackpot. She's just a publicity hound from away back". Well, that being more or less true, I didn't bother to deny it. What's the use of breaking the law if you don't get publicity. That's the whole idea. And a couple of them down there in Washington they just love to monopolize the front page themselves. It nearly kills them when anybody else gets on there. Well,

we were on. But strangely enough, as much as they dislike publicity, it's a peculiar thing that after that first time when we broke the law and got on the front page, every time since it's been their doings. It's just because they don't know how to handle their public relations. Look at how they're trying to cook up this smear against General MacArthur. Do you think the American people are being deceived for one moment? Not on your life, they're not.

All right. I gathered my people together on Friday and I made a little speech. I had not told my employes what I was going to do before I went to Los Angeles, and so I called them all together. We put all the money in the envelope on Friday and they got it all and I said, "I didn't tell you before I went out to Los Angenes what I was going to do, because I didn't want to worry or implicate you, and besides I wasn't sure that I wouldn't get cold feet and not do it, and then make a big to do about it and then not be able to go ahead and do it." But I explained to them about the test case. And I said, "Everyone of you knows that religion and politics stop at our front door. When you come here and apply for a job, I don't ask you which political party you belong to, I don't ask you what church you belong to. I don't ask you where you go for your enjoyment - I don't ask you what clubs you belong to, - I don't tell you how much to pay your club or to your church. I don't. Or where to buy your groceries. I don't tell you how to raise your children, although everybody knows an old maid knows more on this subject than anyone else. But I deprive you of my valuable information on this subject and they're your children. You can raise them as you please. Now, there is no reason in this world why I should be responsible for your income tax. If they can make me responsible for your income tax, just because you happen to work for me, the next thing they'll make me responsible for John the Barber's tax because he has a shop across the street from me. One is just as logical as the other. There is no more reason why I should be responsible for your tax than that you should be responsible for mine. Now, the money is all in the envelope. You're going to get it, and you're going to get it every week and on the envelope it says how much you should pay this week. We're going to write that down for you every week. We're going to tell you when it's time to pay the tax. We'll get the forms for you; we'll help you fill them out. We will pay for the postal money order that you buy to send the tax in. We will pay for the registered envelope in which you send the tax to Hartford: we'll do anything and everything we can to help you, but we will not collect nor will we be responsible for this tax. Now, I hope you'll pay your taxes. I have gambled upon your loyalty and your good citizenship. If you don't pay them, it will be unpleasant for you and it will be practically disastrous for me. I have not gambled too much."

I got the reaction from those people that you always get from free self-respecting Americans when they are treated as such instead of being treated as incompetent wards of the government. They have paid their taxes, every penny. They paid quarterly, not weekly. There is no provision in the income tax to pay weekly. Try to pay your income tax every week and see what they say to you. "Why should some of us pay every quarter and a lot of the others of us, just because we can reach in and take it, pay every week?" What happens to that money? Where is it? Does the government get it? Does the bank get it? Who gets it? And why isn't that American paid interest on it for the time the government has it, when they don't have a right to it. Another thing, the government has no right to take one penny of tax from anybody until that person has at least earned the exemption - $600.00.

But with the very first pay envelope in January they take it. You should see some of the letters that come in to me from poor people all over the United States who can't get it back. One poor little man I remember in Seattle who had worked in 3 different places, and he earned $250.00 in a year and he had been trying for 2 years to get it back. He had cancer and he needed thatt little $25 or $27 and all he got was red tape and letters. He never got it back. The government is literally stealing every year millions of dollars that it's not entitled to. But you don't think that worries them, do you?

All right. They paid their taxes. And nothing happens till one bright sunshiny day in May the door of the office opened and the Bureau of Internal Revenue walked in. Four of them. I've always wondered why they travel in packs. They never come singly. We've never had less than 2 and I have had as high as six, and I've decided that being the wolves that they are, they have to travel in packs for protection. And so they came in. And they demanded our books. They got them. For 2 weeks they pored over theme books and then they interviewed everyone of our employes. And at the end of this searching investigation, Mr. Healy, one of the men from Hartford, turned to my brother (I was not there at the time) and said, "Mr. Kellems, I am convinced that the taxes are paid, and I would like to congratulate both the company and the employes upon the way you have safeguarded the funds of the government". Those were his exact words. With which he walked out of the door and downtown to the Westport Bank and Trust Company and he walked in and said, "The Kellems Company owes $1,587.00. Give it to us." And Mr. Anderson, the President of the Bank said, "What proof have you that the Kellems Company owes this money?" And he said, "We don't need any proof. We're from the Bureau of Internal Revenue". And Mr. Anderson said, "That's all very well, but I've been in the banking business over 30 years and I have never taken money out of a private account and given it to somebody, unless there was a reason for it. Haven't you got a court order? Haven't you got something?" "No, we have nothing. You give us the Kellems money or we'll take the bank's money". "Well", Mr. Anderson said, "I still cannot do it. You'll have to give me time to consult my lawyer". Well, they very graciously allowed him 24 hours and I don't suppose it took Harry Sherwood 24 minutes to get in the bank. And they proceeded to go into a huddle. And then they called my lawyer in Bridgeport which is just 10 miles away. All this time I was serenely driving down from Farmington where I had spent the night, enjoying the beautiful May day and Connecticut.

The dogwood was all in bloom. You know, I think all of Nebraska is beautiful. I drove in from Omaha yesterday. I just think it is lovely. But you know, there's something about Connecticut in May. It's really lovely, and I was at peace with the world, and I entered the door of my house with the telephone ringing madly. I picked up the phone and here was Mr. Arthur Cummling, Bridgeport, saying, "Come right over to Bridgeport immediately" and intimated I was not to stop and pick any dogwood on the way. So I went to Bridgeport, and if I live to be a hundred, I shall never forget the scene that greeted me. Here was the dignified, erudite, respected Mr. Arthur Cummling, the dean of our legal profession in Connecticut, and with him was the brilliant young child lawyer, Mr. J. Kenneth Bradley, and on the desk in front of him were these great big books, all open at different places, and alot of papers and memorandums, figures and what not.

The boys had been doing a research job. They gazed upon me as I entered the door, without a smile. They looked at me with an expression much as I suppose a lawyer wears when he is bidding a client goodbye for the last time. And then finally Arthur shook his finger at me and said, "Now, young lady, look at the mess you've got yourself into. They're going to take 1600 dollars of your money." I said, "What for?" He said, "For taxes, that's what it's for". I said, "Oh, no Arthur, oh no they don't. I read the law myself and it says that if the employe pays the tax they cannot collect it from the employer. It's all paid. Everybody's paid. They can't take it away from me". And Arthur with some pity said, " My dear child, did you ever hear about the man in jail who said to his lawyer, "They can't put me here" and there he was? Well, that's right where you are. They can take the money". It seemed to me that Arthur was deriving a certain amount of satisfaction from this little deal. He had never been in sympathy with my crusade and I think it was chiefly because Arthur suffered from my legal policy which is "Never tell a lawyer anything until it 's too late". And this was manifestly too late.

I had not told Arthur for the very good reason that I knew he wouldn't let me do it. So I didn't tell anybody. I just went out to Los Angeles and did it. So here we were. I said, "Well, how can they take it?" He said, "Penalty, that's how they can take it". I said, "Oh no they can't. I read the law. It says the penalty is $10.00 per quarter, not per employe - per quarter, for not withholding their pay." I figured it was going to cost me about $40.00 a year to tell Mr. Snyder where to go, and I thought it was cheap at twice the price. But that's not it. Did you ever hear of incorporation by reference? Neither had I. But I tell you what they do. They write a law. Now, Mr. Congressman, pay attention to this. They write a law, and it's like one of these insurance policies where they tell you on the front page all the lovely things you're going to get, in great big type, and then way down here at the bottom in the little fine line they take it all away from? Well, that's what they do with these laws. They write a law and then they wrote the withholding tax law, a beautiful law. It tells you how wonderful it is and all the things you're going to get and it says the penalty is $10.00 per quarter. It's right there. And at the very bottom is a little line of fine print. It says, "And the penalty for not collecting this tax will be as in Section 1400". And so you turn to Section 1400. That's the social security law. That's another life insurance policy, Oh, what you're going to get if you only live either long enough, or when you die what you're going to get. And they've recently expanded it to take in millions of more people, and now all you farmers are going to collect from your people. Get ready. You're going to collect. You're going to fill out forms. I've seen them. Wait till you see them. Oh, they're wonderful. And all the housewives are going to fill them out, -- I don't think. That's the proposal, anyhow. That's social security. It's just wonderful, and you're not taxed in social security. You contribute. You contribute. Just try not contributing and see what happens to you. And again there's a penalty. Five Dollars, I think, if you don't file on time, or something like that, and then way down here at the very bottom, after you read and read it says, "And the penalty for not collecting shall be as in section something else". And you go on through this, you see. This goes on and on and on and do you know you finally end up with a deck of playing cards and a revolver. It's

absolutely true. To get a 100% penalty in the withholding tax and in the social security, they go way back and there's a little 100% penalty if you don't stick a stamp on a deck of playing cards. And there's another little 100% penalty if you don't pay a little excise tax on the revolver. But it's the way they've got it in there, and I don't suppose that 3 members of Congress knew what they were voting for.

Now, what we ought to do, Mr. Congressman, and will you all back me up on this, from now on every law should have all of it right there. Period. That's the law. None of this incorporation by references. As soon as we get this cleaned up, we'll get at that one. But remember, we're coming down there talking about it. We don't want any more of this incorporation by reference. That's just silly. Put it all in the law right there. Penalty 100%. I might not be in the mess I am today if it had, although I think I would have been.

All right. When Arthur explained this to me, I said, "Do you mean to say that even though they've got all the money, the taxes are paid, they still can take a 100% penalty from me, even though they've got the taxes?" Arthur said, "I mean exactly that." I said, "Very well, be done. I'm going home. I don't want to lose $1,600. Nobody does. But it isn't going to break me, and if they can take $1,600 of my money for money they've already got, it's time the American people understood about this." And I went home. And the next day they walked into the bank and they took it. I'm not talking about Russia. I'm talking about Westport, Connecticut, in the year 1948.

Well, there was considerable fuss. We got on the front page again, - it was all their doing - and nothing more was done then by the government until August, 1949, and they walked into the Mystic Bank & Trust Company because by this time we had moved to stonington and I don't know what it is about the figures 1 and 6, they just love 'em. They reversed them. They took $6,100. Well, fun's fun and all that sort of thing, but a little company like mine can only stand so many of such levees. And so we brought a suit.

Now, you can sue the government if you fill out a form. You have to get permission from the government, and I should tell you, you must be sure to fill out forms. No matter how much bother, you must fill out forms. Because if we don't fill out forms, what are 2 million form shufflers going to do down there in Washington? And so we filled out a form and we said, "Please give the money back". They waited 3 months and said, "No, we won't give the money back." I didn't think they would. So we sued. Well, this took time. But eventually I found myself to be in a District Court in New Haven a year ago last February. And I was waiting for the proceedings to begin when a tall handsome man came up, stuck out his hand and said, "Hello, Vivien. Call me Adrian." I said, "Yes, yes. Who are you, Adrian?" He said, "I'm the prosecutor." And I said, "I'm delighted to meet you, Adrian. Now look, they say you have 3 weeks to answer this. You're going to push this along, aren't you, Adrian? We've got to get this case settled. It's been hanging fire here for 3 years. Now, we're going to get this fixed, aren't we?" "Oh, yes", said Adrian, "you just leave it to me, Vivien. I'll take care of everything." That was Adrian. And little did I know what was ahead of me. He came along and he said, "You've got to have 2 suits. You can't have one, you've got to have 2". Well, the reason is this, you can't get a jury trial for the government. The government won't stand for a jury trial and that's another little crusade we're going to get. Why shouldn't the

government stand in front of a jury? I'll tell you why. Because they appoint the judges and they just love judges. Not juries. Nice little racket. Remember how "Red" Pepper, when the Republicans got Congress, said "Oh, well, we still have the Courts." They have the courts. They appoint the judges; of course, they do. So, anyway, they said, "You can't have a jury trial. You've got to have 2 suits." Now, the reason for this is because the first money, $1,600, was taken by Mr. Griffin. He was the Assistant Collector. Our Collector of Internal Revenue at that time had suffered a slight case of embezzlement and he was in jail. So Mr. Griffin, the acting collector, took it. Well, then when it came down to collecting the $6,100, they appointed another collector, John Fitzpatrick, and John took the $6,100. Well, you file briefs and you have motions and you have hearings and time goes on and on and on, and finally the Judge came back and he said, after weeks of this, "Yes, you have to have 2 suits. You have to sue the government. I'll hear that suit. And then you have to sue Mr. Fitzpatrick, the agent of the government. That can be in front of a jury." Technical, isn't it? Well, that's the way it was.

So then they brought Mr. Newland over from Washington, and I found out afterwards that Mr. Newland, the handsome blue-eyed Mr. Newland, is their hot shot. Whenever they have a really important case they send Mr. Newland over and Mr. Newland appeared, and he argued this one and he said, "You've got to put it in two paragraphs. You can't have it in one paragraph. It's got to be in 2." Well, by this time I was a little discouraged and I said to my lawyer, "Give it to them in 2 paragraphs. Do you care? I don't care. Give them six paragraphs. I don't care. Let's get into court." Oh, no. You have hearings, you file briefs, you have delays, time marches on. And finally the judge came back and said, "Yes, you've got to put it in 2 paragraphs", and it's been there for weeks. Well, by this time I was a little discouraged and I was on to it, and it was last June 16 when Mr. Newland came down from Washington and he said, "The government admits everything. All the taxes are paid. There is no interest due. Everything is just lovely. Dismiss the suit." $7,800 of my money they've got! "Dismiss the suit", says Mr. Newland! Well, it took the judge 4 months on that one. And last October he came back and said, "No, I'm not going to dismiss the suit. The plaintiff is entitled to her day in Court." And then it took us until January twenty-third and here we were in Court. Well, we tried two cases at the same time. The judge is sitting here for the $1,600; the jury is sitting here for the $6,100. Same lawyers, same witnesses - one trial, but two cases. All at one time. Well, the jury was out about 2 hours and a half including lunch and I don't blame them. They got that free from the government. I'm always glad to see somebody get something free from the government. And if you want to know how to lose 2 pounds, you just sit while the jury is out and you wait.

So finally they came back in, and it was a little confusing, because the first day the Judge had what he called the interrogatory. It was a question. And if the jury answered the interrogatory "No", that would mean I had won. But just to make it a little more complicated, the next day the Judge had changed his mind and he reworded the interrogatory and it meant this day that if the jury answered the interrogatory "Yes", I had won. So the jury came in and the clerk stood up and they handed him a piece of paper

and he read it and the man looked at the Judge. He read it perfectly dead pan and I was sitting here dying by inches. He handed it back to the clerk and the clerk turned to the foreman of the jury and he read the interrogatory. He said, "And is your answer 'yes'?" And he said "Yes", and I said to myself, "Now which one was that, No or Yes?" And then he said, "And you find for the plaintiff?" And I said, "Which am I, the defendant or the plaintiff?" He said, "Yes". And my lawyer turned to me and he said, "We've won!" I said, "We have?" And he said, "Yes". And with that pandemonium broke loose in the courtroom, because nobody had expected me to win but I had - $6,100. The Judge reserved decision. Well, the government had a right to appeal. But didithey appeal? They did not. Some more motions came back. "Set aside the verdict. Set aside the verdict." In other words, "What's the use of the jury. Miss Kellems had no business to testify as she did. She read the speech." He had me read the speech that I made in Los Angeles. They let me read it. They should have been a little smarter about that. Then they wanted it stricken out, and the Judge said, "No, leave it in. She had no business doing that." Then they said, "The amendment", they have amendments, "- the jury decided contrary to the charge of the Judge."

Well, we got into court again. And the Judge reserved decision again. And yesterday I am informed the judge refused to set the verdict aside but he found for the government on the $1,600. Now you explain that. One trial, same witnesses, same lawyers. One, the jury, says Miss Kellems is right. The Judge waits months and comes back and says, "No, the government is right." Now what kind of a judicial system is that? Of course, I don't know anything about law, but doesn't it seem silly to you? Where are we? Well, those telephone wires have been ringing all morning, while I've been saying, "I think it's unprecedented", and I've been talking to my lawyer and he said, "I have never heard of such a case", and if there's any doubt in anybody's mind that our courts are a little mixed up, I should think that this case would be it. Now your guess is as good as mine. At least the judge's decision yesterday gives me the right to appeal. I could not have appealed if I had won, because we sued for the money and the constitutionality of the law has not been determined. But now it seems to me we're on our way to the Supreme Court because, believe me, I'm going to appeal. And I wouldn't normally say this, but I want to say something to you people because you may not know this, and I think you're entitled to know it. Did you know that your Association is giving me a substantial check to help me pay the expenses of this trip? Well, I want to thank you. I'm not a professional lecturer and I don't ask fees for making speeches. I don't know why anybody would want to pay me to make a speech. But you do not know how much I appreciate this token of your help, and I'm going to think of you and believe me, I'm going to need it, too, because we've got plenty ahead of us.

Now, that's a long speech and now it's time to go to the cocktail party, and nobody's walked out, that is, not many. But I'm not going to leave without exercising my prerogative as a cow belle to tell you something, and believe me, this is like the mama who spanks the little boy, and it hurts me more than it hurts you. And I hesitate to do it, but I feel that I must. I have to keep faith with my own conscience.

I listened to this brilliant speech ahead of me. I listened to what this congressman from Montana had to say about controls. I personally think that every control should be abolished. They're not going to do a bit of good. It's all part and parcel of communism and the police state. For do you know when the first control was made possible? When the United States Government first handed out a check to an American citizen who had not worked for it. If you will accept the bounty of the government, you must be willing to pay the price. And the price is your liberty. The government has nothing, -- nothing except what it takes away from some American citizen, and over the last 20 years we started out with relief. Relief, which was no province of the federal government. It had no business doing it. It started it and relief has grown to billions and billions of dollars until we are supporting the whole world. Where, where has the money come from? And where will it come from? In the complete bankruptcy of this country. Has anyone in this room an idea how to pay the federal debt? If you have, they will pay you a million dollars for it in Washington because they don't know. And if they repudiate the federal debt, every person in this room is wiped out. And they're talking repudiation, and I could get a cold chill. Do you approve of the hundred million dollars to Tito? That's what we've given him. Do you approve of a hundred twenty five million to Argentina? That's what we've given them. They shoot down our boys, we give them a hundred million dollars and Mr. Truman starts a war in Korea.

There are just two ends to the course that we're pursuing. You either have a war and sacrifice your sons and come to the end that is today Germany, or you have complete and total bankruptcy and chaos in which the people will cry out for a dictator in their anguish, and you have it. And so, think well. Think well! For every check the government mails out, the iron hand of dictatorship closes just that much.

I'm going to tell you a little story and then I'm going to quit. This is a true story. It illustrates what I'm trying to say to you. It's about a boy named Johnnie. Johnnie is a loved and trusted employe of the Kellems Company. He's a fine young American. He's married and he has two children. And two years ago, three years ago, Johnnie built a house. It's a nice little house. He built most of that house with his own hands. It was our privilege and our pleasure to help Johnnie with the house. He got into financial difficulties, and we were so happy to help him a little bit. But apparently not enough, because I didn't know it. I thought the house was all finished. It looked all finished on the outside. I hadn't been in. I didn't know that the house lacked a bathtub. It didn't have a bathtub. The pipes were all in. Everything was all ready, but Johnnie didn't have enough money to buy the tub. And every so often he would save up money to buy the bathtub and then one of the children would get sick or something would happen, and the money would have to go for something else. But finally Christmas was coming and Johnnie promised himself that come Christmas morning his present to his wife was going to be that gleaming white bathtub. He had the money in the bank and he could hardly wait for Christmas to come. But Johnnie had forgotten about December fifteenth.

Came the day and the money for the bathtub was swept right out of the bank right down to Washington. And Johnnie wrote a letter to President Truman with just one line, and unfortunately he did not send it. Had I seen the letter it certainly would have gone. It said just this: "Dear President Truman: Today I have made you a Christmas present of my bathtub."

A few days later I was reading an article about socialized medicine in England, and how it works and how wonderful it is, and I was just charmed to discover that every baldheaded man in England gets free from the government two wigs. Not one, -- two! Not only that, but the wigs are combed and cleaned twice a month, free. They tell me that the wig business in England is simply booming. But every time I think about Englishmen wearing that free wig, I think of Johnnie's bathtub. And he might just as well be wearing a little piece of that bathtub on his bald pate, and I don't know what you think about it, but it seems to me it poses a question for all of us. And it's time we answered it. Which is more important, wigs for baldheaded Englishmen or bathtubs for American Johnnies? Thank you.

GEORGE H. CUSHING EDITOR AND PUBLISHER

file

THE RETAIL COALMAN

3 WEST JACKSON BOULEVARD . HArrison 7-0202

CHICAGO 4, ILLINOIS

July 12, 1951

Miss Vivien Kellems, President
Kellems Company
Stonington, Connecticutt.

Dear Miss Kellems:

I have to hand it to you; you handed me, in those records, the stiffest mental job I have tackled since my days with Judge Burke. I could not find space for all of that speech; so, I undertook to review it, by topics. It has been a three-day job. Herewith is a carbon copy of the article which will appear in the August issue.

In the MS I made one mistake, which will be corrected; I said the jury handled the $1.600 claim and the court the $6,100 claim. I found my mistake and corrected it in the later paragraphs and will, of course, make the correction before sending any of it to the printer.

I am devoting three printed pages to the article because I am 100% in favor of every word you have said. I am going to go on record to that effect in an editorial and will send you copies.

Sincerely yours

Geo. H. Cushing

George H. Cushing.

Coalman 21 ems 10 pt Century on 12

Destructive Effects
of the Income Tax;
the Kellems Summary 3-line 30 pt C&lc

Miss Vivien Kellems, a mamufacturer of Stonington, Conn, has been taking action and then court action to ~~xx~~ correct the destructive effects of the Federal income tax. As part of her campaign, she has been making speeches all over the country. Among other ~~xx~~ occasions, she addressed a luncheon of the Illinois Fuel Merchants Association on May 10. On one occasion, her speech of an hour and fifteen minutes, was recorded. We obtained that record and it was transcribed.

The remarkable fact about Miss Kellems work on this subject is that she is not a lawyer; still topic by topic, she has made the clearest legal statement about it that we have seen in years. To give to the retailers--who also are not legally trained--a clear understanding of her speeches, we abstract the speeches, by topics.

* * *

The provision for the income tax is a complete reversal of the purpose for which the constituion was adopyed.

On that point, she says:

"Our country was born in a tax strike. Rather than pay a tax, the colonists threw the tea into Boston harbor. They rebelled at a whiskey tax and they poured their whiskey on the ground. Then there was a stamp tax and they refused to pay it. Finally, they fought a war to free themselves from the English tax assessors and tax collectors.

"The slogan of that war was not one of the silly slogans as recently adopted; it was down-to-earth, realistic: "No taxation without representation."

"When that war was won,wise men came together in Philadelphia to write a Constitution that would make safe for the people the liberty and freedom they had won at such great cost. Probably, no more tax-conscious group ever came together. They were determined that one freedom

should endure--the right of the common man to work the to keep the fruit of his labor; to accumulate, to administer and to pass on to his posterity private property. To keep what you earn is the line of demarcation between a free man and a slave. Originally, the Constitution was written 'life, liberty and property' because that was the only freedom possible to a human.

"Before the founding of our country all right, all power and all liberty resided in the sovereign. He bestowed favors and liberties upon a chosen few, as he saw fit. The common belief was that it was his power--by divine right. John Locke challened that theory in England. Thomas Jefferson wrote into the Constitution that 'liberty belongs to the people; governments exist by the consent of the governed'.

"Under the income tax, we are returning to the monarchial system. Everything belongs inherently to the government--if they want to take itl the individual has the right to nothing; even more subsustence is a grant of favor by the all mighty government."

* * *

One effect of the income tax has been to expand the powers of the government far beyond any scope contemplated for the Constitution.

On that subject, she has said:

"If the government were run the way it ought to be--if we were governed by our consent--the Pentagon Building would be plenty; we would not need anything more.

"Having the money provided by the income tax, the government is mixing in every little dog fight all over the world; it is messing into every private life in the United States. It is supposed to be governed by our consent; in all of these matters, it has never asked our consent but has taken our money to do what it wants to do.

"In the Constitution, the first powever delegated to the Congress --and please note that I use the word 'delegated--was the power to tax.

"That was a limited power. In sectio 11 or article 1. the Constituion says: 'Representatives and direct taxes shall be apportioned shall be apportioned among the several states which may be included within this Union, according to their respective numbers.' The only reason why the provision for a census was put into the Constitution was to count the people to know how many representatives should go to Congress and how the taxes should be apportioned. In section VIII of article 1 the Constitution says: 'No capitation, or other direct tax, shall be paid unless unless in proportion to the census of enumeration hereinbefore directed to be taken.' In those sentences, the Constitution preserves the liberties of a free people. Alexander Hamilton wrote that provision into the Constitution and explained it in his letters in the Federalist. That is, each person was given one vote for his representative in Congress. That representative had the right to tax the people because all taxes originate in the House of Representatives. But the representatives have to stand for re-election each two years and have to come home to their people to explain why they voted for the tax. Let's never change that because, by that process, we consent--or veto--to the tax which, by legislation, they impose. We, thus, preserve the principle that governments exist by the consent of the governed.

"By limiting the taxes to capitation based upon the number of people, it was absolutely impossible to levy an income tax. You cannot levy an income tax upon people; you have to levy an income tax upon dollars. For 125 years, that was the traditional American form of taxation--and under it we built the most prosperous,powerful nation in the world. We did something else; we developed a self-reliant, self-respecting, vigorous people.

"And then what happened? we chucked our proved system of taxation out the window and we passed the income tax. The thing that passed the income tax was a coalition of Democrats and Republicans. They were interested in themselves and not in their country.

"That particular coalition committed what I believe was the greatest crime in our history--because the income tax, ending our freedom, was a crime. Today, I believe another coalition will correct the whole situation. It will be made up of conservative Republicans of the north and conservative Democrats of the south. I wouldn't be surprised to see a little old-fashioned rebellion in Texas; those people are boiling. The government took away from them their tidelands--riparian right--and the oil underneath. I told them that if the government can take their oil under water, it can take their oil from under the ground.

"When I was in Washington, I took time to read the whole of the debate when the income tax was under consideration. One old windbag from Texas--Senator Bailey--struck the keynote. He was supplied with data by Cordell Hull. At one point, he said: 'We must find money, not for the needs of the government but for the wants of the government.' The wants of the government in 1909 were for $600 million. Tiny Connecticutt poured more than that into Washington last year--$750 million.

"Don't talk about states right; get your money back and you will recover your rights."

* * *

The income tax is the door through which communism will enter this country.

On that subject, she has said repeatedly:

"In 1848, Marx and Engels wrote the Communist Manifesto. Its major tenet was that the way to destroy the capitalistic system is by what they called a progressive income tax.

"They didn't mean 'progressive' because there is nothing progressive about an income tax; it is the most retrogressive thing you can imagine. It is as old as history and it has ruined every nation that has used it. So, Marx and Engels said that the way to destroy capitalism was by a ~~pr~~ graduated income tax--a tiny percentage on the little income and a big percentage on the big income.

"That was in 1848 and exactly a century later, Stafford Cripps verified the efficiency of the communist system when he said that in all England there were not more than 250 persons with an income of more than $20,000. I'll give out own country five years and we will be exactly where England is now.

"In 1924 Lenin said that the United States would spend itself into destruction. Take a look today; billions appropriated for what--to impoverish and bankrupt this country."

* * *

By withholding income tax from employees, the employer becomes a tax collector--and thus destroys himself.

On that topic, she has gone farther than to make speeches; she has taken action. Her story is:

"The withholding tax is not a new tax; it is just a new method of collecting the income tax. It was passed in 1943 as a war measure. It steams right out of Russia; it was first promulgated in Russia in 1919 and I have proof of that fact. At that time, I said to myself: 'This is wrong but I'll go along with it during the way. If it is not repealed at the end of the war, I cannot in good conscience comply with it.'

"I mistakenly believed that we were justified in suspending the Constitutional rights in time of great emergency. I don't believe that any more because you never get those rights back. I do not believe there is an emergency--including war--that cannot be handled within the framework of the Constitution.

"We started to collect the withhholding tax; when the war ended in 1945, it was to have been repealed--but wasn't. In the next revenue bill, it became a permanent part of our tax structure.

"After a series of experiences, I concluded that like all bullys and blood-sucking parasites, those mangy little bureaucrats down in Washington are at heart yellow cowards; when you fight, they back down.

"Acting in accord with that conclusion, I made a speech to the Rotary Club of Los Angeles and said:'I am breaking this law in the highest American tradition; I am breaking the law in order to provide a test case.'

"Congress can pass all the laws it wants to; the President can sign all the laws he wants to; but, any law passed and signed is subject to judicial review. Any American has the right--and I believe the duty,-to break that law and ask that its constitutionality be passed upon by the courts.

"After that speech, I returned to Connecticutt and decided to do something about it. On a Friday, I called all of my employees together and made them a little speech. We put all the money in the pay envelopes and I said: 'There is no reason in the world why I should be responsible foryour income tax. On the envelope is a statement of what you should pay; we're going to tell you when it is time to pay the tax. We will get you the forms; we'll help you fill them out. We will pay for the postal money order. We will pay for the registered envelope. We will not collect nor be responsible for this tax. I hope you will pay your taxes'. They paid the tax; they paid quarterly; not weekly.

"The government has no right to take one penny of tax from anyone until that person has at least earned his exemption--$600. But with the first envelope in January, they take it."

* * *

In a test case, the government does not trust juries; it wants tax cases decided by judges which it appoints:

Continuing her recital of her personal experience, she says:

"The employees paid their taxes. Nothing happened until one day in May; the office door opened and four men from the Bureau of Internal Revenue walked in. They travel in packs; never singly. They demanded the books--and got them. For two weeks, they poured over those books and interviewed everyone of our employees.

"One of the men from Hartford--Mr. Healy--turned to my brother and said: 'Mr. Kellems, I am convinced that the taxes are paid and I would like to congratulate both the company and the employees upon the way you have safeguarded the funds of the government.' Then he walked out the door and down town to our bank and said: 'The Kellems Company owes $1,587.00. Give it to us.' The president of the bank asked:"What proof have you that the Kellems Company owes this money?' He said:'We don't need any proof; we're from the Bureau of Internal Revenue."There was a controversy and they gave the bank 24 hours to consult its attorney; their ultimatum was that they would either got the Kellems money or they would take the bank's money. There was a lot of quibbling, but it ended by their taking $1,600 of our money--while admitting that the tax had been paid by all employees. I'm not talking abiut Russia; I'm talking of Westport Connecticutt in 1948.

"Nothing was done by the government until August 1949. Then they walked into the bank and took $6,100. We brought suit. We filled out the required form and said: 'Please give us back the money.' They waited three months and replied: 'We will not give the money bac.' Eventually, I found myself in the district court in New Haven, a year ago last February. The prosecutor introduced himself and said: 'You must have two suits; you can't have one.' The reason for this was that you can't get a jury trial for the government. The explanation is that the government appoints the judges. One collector had taken $1,600 and another collector had taken $6,100. That was the reason for the two suits. In the smaller case, we could have a jury; in the larger case, the decision must be made by the Federal judge. Mr. Newland came from Washington and said: 'The government admits everything. All the taxes are paid. No interest is due. Dismiss the suits.' Ittook the court four months to reach a decision on that point. Then the court ruled that I had a right to my day in court. We tried the two cases at

the same time--the judge sitting here for the $1,600 and the jury sitting there for the $6,100. The jury was out two hours and came back with a verdict in my favor for the $6,100. The government tried to set the verdict aside ; the judge, finally, refused--but he found for the government in the matter of the $1,600. The jury said: " Miss Kellms is right; the court said: 'No, the government is right'.

"The government is not going to appeal the case of the $6,100 but I am going to appeal the case of the $1,600. I will end up in the U. S. Supreme court on a matter as simple as this; the law says that if the law is not obeyed, the penalty in each case is $10. In one case --upheld by the judge--they took $1,600; in the other case, reversed by the jury, they took $6,100. I am willing to pay the statuory fee of $10 but I will appeal the case to recover the $1,600."

File

GEORGE H. CUSHING EDITOR AND PUBLISHER

THE RETAIL COALMAN

[2]3 WEST JACKSON BOULEVARD . HArrison 7-0202

CHICAGO 4, ILLINOIS

July 2, 1951

Miss Vivien Kellsms, President
Kellems Company
Stonington, Conn.

Dear Miss Kellems:

I waited until now to answer your letter received last week because I wanted to tell you whether I could get the copy of your speech in time for this current issue. At the moment, it seems impossible--much to my regret. One girl was relied upon to do the typing and she was off duty several days, due to sickness. It looks, now, as though I will not be able to print it until next month.

Also, I regret the decision arrived at by you and your brother concerning the stoker. Naturally, I understand it when you say that you are having difficulty to get steel but that does not govern in my situation. By that, I mean to say that my stoker will heat a home with half the coal that is required by any other system. Since coal, oil and gas have all gone to war and since the Washington officials are concerned about having enough fuel, I am convinced that I can get the small amount of steel and iron needed to do my production. That opinion is the result of having lived and worked in Washington for nineteen years. Regardless of who does the manufacturing, I will have to supply the iron and steel.

Sincerely yours

Geo. H. Cushing

George H. Cushing

GEORGE H. CUSHING EDITOR AND PUBLISHER

THE RETAIL COALMAN

3 WEST JACKSON BOULEVARD . HArrison 7-0202

CHICAGO 4, ILLINOIS

June 6, 1951

Miss Vivien Kellems
Biltmore Hotel
Los Angeles, California.

Dear Miss Kellems:

I sent you the letter on the way out to lunch. But I neglected to inclose the information where you can reach me on Sunday June 17.

The address is The Hotel Atlantic, 316 S. Clark St. The telephone is WAbash 2-2646; Room 701. That is NOT an ordinary hotel room; it is a workshop, with drawing board and office equipment.

If you will tell me the time of your arrival and the place where I can meet you, I will be there ahead of time.

If you are traveling by plane, we can have lunch at the airport. That restaurant is operated by Marshall Field & Co. and their food is excellent.

I want you to know that I take no carbon copies of my letters to you. Therefore~~fore~~, anything I tell you is yours to use--with no record that I had anything to do with it.

Sincerely yours

Geo. H. Cushing

George H. Cushing

GEORGE H. CUSHING EDITOR AND PUBLISHER

file

THE RETAIL COALMAN

3 WEST JACKSON BOULEVARD . HArrison 7-0202

CHICAGO 4, ILLINOIS

June 6, 1951

Miss Vivien Kellems, President
Kellems Company
Stonington, Conn.

Dear Miss Kellems:

I take it that it was not possible to get the 7 a. m. plane out of Washington. I hope that nothing happened to the later plane because you are too valuable to lose--or even to risk yourself in the air. Being a professional at that business, I can write out, tersely, what I would have said if we had met.

The secret of dealing with Washington is to make the front pages. We had a Monday Lunch Club in Washington made up of 75 representatives of as many industries. Each week, we had a guest speaker. One Monday, he was the publisher of the Washington Star and told the gang that, nightly, they filled three times a waste basket as high as a desk and three feet in diameter, with press releases. The chairman asked him how I got through that blockade to the front page several times a week. He said:

"That veteran knows the rules. He grabs the front page by real news; by a simple interpretation of the news; or by an explosion. He always has one in every speech and most often all three."

In your court action, you produced the news; in your speeches, you have given a simple interpretation of that news. I'm going to suggest an explosion.

The conservative Republicans and the Dixie Democrats want to get together but are held apart by the names of their parties. All they need is a new name for their coalition party--and I am prone to suggest that it be called "The Constitutional Party."

If you could get the consent of Senators Taft and Byrd to such a nominal change, you would be "must" in the office of every news syndicate in the nation. Then if I could write out, for you, a terse weekly letter, explaining your points for that week, you could get a weekly respresentation in 250 papers. That with the popularity of your topic and your speeches would put your big idea across.

I'd be inclined to make you the press agent for Taft and Byrd and they would be as enthusiastic about you as was Westbrook Pegler for a time.

All of this ties in with the other subject we hoped to discuss--the small household stoker. Before discussing the tie-in, I want to tell you, briefly, what it is. Your New England people have had to rely on anthracite for 75 years; they consider it essential but it had been priced out of their reach--by John L. Lewis and railroad freight rates. To stop the loss of business to oil and gas, I have an unit which will burn a blend of anthracite and bituminous. It is so effective that, in the firepot, you can't tell one from the other.

GEORGE H. CUSHING EDITOR AND PUBLISHER

THE RETAIL COALMAN

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Miss Kellems 2.

Also, I have a device to set in the door of the coal bin which will, automatically, make a 50-50 blend of those two coals. It will burn that blend without flame and without smoke.

Further, I have just completed an attachment. Of the heat in the coal in the bin, the householder now gets into his living room only 18% or 19%; this new device will deliver 45% or more into the living room. The blend of coals will cut the delivered price; then this gadget will cut that in two.

What is more, the operator need never go to the basement so little as once a month. Andthe installed price, in the home, will be $175 as compared with competitive prices of $400 to $1500.

That brings up the tax matter and since you indicated that you want to know something more about it, I have been in a constant paroxyms of thought. I have been cudgeling my brain (?) all morning while waiting to hear from you.

Fifteen years ago, the chairman of a district meeting of retailers in Ohio said: "My next duty is to introduce the speaker of the day. They tell me, he knows something about coal. I never met him until an hour ago and my impression was that he is just four days younger than God." Having been that speaker, I have small need for money and no interest in it whatever but I have to protect my associates. According to a recent revision of the tax law, if, as indicated, you made $100,000 by producing my stoker, your tax would be $108,000. You would make nothing but, instead, would lose $8,000. I can't let that happen. So soon as I get my unit financed, I will detail a control plan which will, legally, permit you to keep $80,000 out of your gross earnings of $100,000. I have been delayed in getting it financed because the professional researchers refused to admit that one lone individual had done, at his own expense, what their staff of 1,000 had failed to do at a cost of $8 million.

I want you to do some of our manufacturing because your location is ideal and, in addition, you have New England mechanics whom I have found to be three or four times more efficient than middle west mechanivs. I'll detail my plan, shortly--and I dared to believe you will like it.

Sincerely yours

Geo. H. Cushing

George H. Cushing.

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have incorporated in my system of distribution. That is, rather than using the coal yard as the unit, I am organizing the retailers by trading areas which, sometimes, will include several counties. In that area, we will have one unit to warehouse, install and service the equipment, leaving to the coal yard only the job of doing the selling.

In similar fashion, I am proposing that for a large group of trading areas, we shall have one manufacturing company, the units in multiple, to be moved by truck from the factory to these central warehouses. Thus, in the end, we will have quite a number of factories at work on the production.

With those already committed to the enterprise, I have worked out the following arrangement. We will discover the present cost of labor and material. To that, we will add a percentage of mark-up to cover overhead. Then, to that total, we will add a percentage mark-up to cover profit. Once that is determined, we will translate that profit into dollars and cents and will agree that that shall be the minimum profit for the future.

If, however, by quantity production, the saving of labor, the saving of material or any new method of procedure, the cost is decreased, you will get a liberal percentage of that saving as an additional profit.

Since you raised the income tax question, I have been revising that plan in some particulars. That is, since I am the inventor, I have certain advantages which would not pass to a corporation taking over my rights under the patent. Specifically, as the inventor, I will be permitted to depreciate my patent at the rate of one seventeenth per year. Since the first patent is now four years old, in the first year of production I will be allowed to deduct four seventeenths as depreciation. After that, for the life of the patents, I can deduct one seventeenth of all gross earnings.

Being "just four days younger than God" I have no intention of piling up those profits, only to have them confiscated upon my death. Accordingly, I am working out a plan under which all factories will be a part of MY organization and can use my privileges for their own profit.

Among others, they will have my right to consider all profits as capital gains--and will have to pay only that income tax.

Sincerely yours,

Geo. H. Cushing

George H. Cushing

Other details will be explained shortly--<u>if you are interested.</u>

June 26, 1951

Mr. George H. Cushing
The Retail Coalman
53 West Jackson Boulevard
Chicago 4, Illinois

Dear Mr. Cushing:

Unfortunately it was impossible for me to carry through on my schedule as I had planned. The trip became more complicated and difficult by the day and I finally just flew through straight to Toledo, Cincinnati and then home. I am so sorry to let you down but will be coming back to Chicago sometime in July and perhaps we can talk then. However my brother and I have gone over this whole matter again and we think that at present our own business requires so much attention that we couldn't take on anything more. The coal stoker sounds wonderful but after all it is out of our line and we are absolutely put to it to get material enough for our own products for the rest of this year. I am sorry but there isn't any use attempting something that would be a disappointment to both of us. However I will try to see you on my next trip to Chicago.

You are quite right in regard to the income tax amendment and I hope that will be the thing we will ultimately accomplish. In the meantime every single thing that is done to oppose increased taxation is beneficial and I appreciate the cooperation of all my friends.

Am sorry the speech ran so long but am very interested in getting a copy of the transcription when it is completed. Was afraid it would be quite a task.

With very best wishes,

Sincerely yours,

VK:fvg

GEORGE H. CUSHING
EDITOR AND PUBLISHER
THE RETAIL COALMAN

EDITORIAL OFFICES:
RM. 331 — 53 W. JACKSON BLVD.
CHICAGO

RESIDENCE:
THE ATLANTIC HOTEL
CHICAGO

BURNING EFFICIENTLY *Your* DOMESTIC SIZES

The value of my "heat machine"—described in the prospectus mailed to you on April 22, 1950—resides in two things:

First. It will deliver to the living rooms of your customer more of the heat in your prepared sizes than he is now getting; and

Second. It is so simplified, mechanically, it can be sold within pocketbook reach of those, in the low income brackets, who buy and use 80% of your domestic tonnage.

Both elements of value are inherent in the "machine," as designed; still that value will not be realized unless the enterprise is well managed. In my prolonged negotiations with manufacturers, who have no interest in the coal industry, I realized that they want the maximum of profit from the minimum of production. That means a large profit per unit and hence a high installed price to the consumer of coal. It means that when we would design an economy to attract the coal user we would permit the manufacturer to put it in his own pocket.

I was unyielding in the opposite demand—that the unit profit must be modest that we might save our coal tonnage by getting the largest possible quantity production and sale.

* * *

In a recent regional conference of retailers the suggestion was made that both the retailers and the producers should contribute 10c per ton to a special fund. The money would be used to subsidize manufacturers of automatic coal burning equipment. The purpose was to bring the price within reach of the coal consumers—and below the price of equipment to burn oil and gas.

So great is the need of the retailers, they applauded the suggestion and arranged to organize themselves behind the idea.

With my unit, that expense is not necessary. It is designed to be manufactured at low cost and the installed price will be far less than that of competing equipment.

* * *

That raises a key question:

"Is the machine so designed as to give to the consumer more of the heat in your domestic sizes?"

This is written to state the scientific principles—and common sense—around which my machine was developed. I would appreciate it if you would submit this statement to anyone, at your command, who is familiar with such matters.

* * *

The law of Nature with which we are working provides that:
To get complete—hence perfect—combustion, two molecules of oxygen must unite with each molecule of carbon—both raised to the ignition temperature of the carbon.

The best chemists have disclosed that, in nature, carbon is found in nineteen distinct forms—all the way from graphite to the diamond. They declare that the ignition temperature of carbon in all forms is the same—namely 800 degrees or very slightly less. To get complete—perfect—combustion, therefore, demands that both the air and the fuel shall be raised to 800 degrees—at the point where combustion is to take place. That means that both in the fuelbed, where the fixed carbon is burned, and above the fuelbed, where the escaping volatile matter is burned, a minimum temperature of 800 degrees is essential.

At the beginning of time, Nature established that law; it will still be the law of Nature to the end of time. However, Nature finished its work when it enacted that law; thereafter, it is left to man to create the conditions under which that law will work perfectly.

* * *

The inventor—meaning me, in this instance—has to take into account the entirely different forms in which these two chemical elements—carbon and oxygen—are found.

The carbon is a solid—and, before it can be burned, must be broken down into molecular structure.

The oxygen, being approximately 20% of air, is a fluid easily broken down into molecular structure.

Breaking carbon down to the molecular structure is relatively a slow process, requiring heat.

Meanwhile the air is flowing freely through the fuelbed and may easily dissipate the heat that is essential to the breaking down of the carbon.

Since complete—perfect—combustion depends on the union of these chemical affinities, on a ration of 2 to 1, two things stand to reason:

First. If the fuelbed is too thick or if the air supply is too thin the coal will burn to a "black top," hence there will be insufficient heat above the fuelbed to burn the escaping volatile matter; or:

Second. If the movement of the air is too rapid—forced draft—it will dissipate the heat and thus will render complete—perfect—combustion impossible.

Too little or too much air destroys efficiency in combustion.

(I can't resist a temptation to introduce, at this point, an element of comedy which exists in the fuel business. The research engineers for oil and gas, have overlooked the fact that the combustibles in oil and gas are in vastly different form than are those in coal. Accordingly, when designing equipment to burn oil and gas they have used the drafting formula in common use in coal burning units. They employ such an excess of air, the carbon dioxide in their flue gases is a mere fraction of what is common when using coal, hand fired.)

The three essentials to combustion are (a) carbon, (b) oxygen and (c) temperature. We have under our soil a supply of (a) sufficient to meet all demands for 3,000 years; above the surface we have a layer of (b) which is about 15 miles thick; still we never have a fire without (c)—800 degrees.

I give the coal the best possible chance to burn by:

First. Using the side feed—by never firing green coal on top of coal in an advanced stage of combustion;

Second. Using the sizes through which natural draft will circulate freely; and

Third. Maintaining a relatively thin fuelbed—enough to supply the maximum demand for heat but not thick enough to leach all of the oxygen out of the air so there is none above the fuelbed to burn the volatile content. I do that by regulating, exactly, the amount of coal which is permitted to flow from the bin to the conveyor.

I give the air a chance to circulate freely by:

First. Keeping the grate swept free of ash—no clinkers possible;

Second. Regulating the size of the air ports in the grate section to permit just the right amount of air to flow through—without having them large enough to permit the coal to fall through; and

Third. Maintaining a relatively thin fuelbed of sized coal.

How I get the temperature is a vital factor. If the grate is, consistently, swept free of ash, the sections are prone to burn out. I avoid that by moulding underslung fins into the grate sections. These leach the heat away from the surface of the grate toward the ashpit.

As the air rises from the ashpit to the fuelbed, it has to pass over these fins and wipes the heat off them. This preheats the air as it enters the fuelbed. Combustion Engineering Company in its gigantic plants is now using pre-heated air—ten years after I designed it into my "machine."

Then—

Heat dissipates itself rapidly. It radiates in all directions from the source and its intensity "varies inversely as the square of the distance from the source." I prevent this natural dissipation by capturing all of the heat near the source and directing the flow of it to the space immediately above the fuelbed. I keep it there until combustion is completed; then it flows up and over the heat-absorbing surfaces of the furnace or boiler.

* * *

When heating a house, we are dealing with five constants. Four of them dissipate the heat; I maintain that the fifth should supply it.

Heat is dissipated by: a constant change of air in the house; radiation through the walls; radiation—much more rapid—through the windows; and changes in the outside temperature.

If heat losses are constants, I maintain that the generation of heat must also be a constant replacement of the loss.

By a series of experiments extending over six winters, I proved that by maintaining a steady rate of combustion a minimum of 20% of the coal is saved. In one case, I saved 40%.

In consequence, I admit the air to the ashpit and then cause it to flow through a sealed channel until it escapes from the chimney. This means

no check damper and no barometric damper to permit basement air to enter the sealed channel—except through the ashpit.

I do not control—except generally—the flow of air into the ashpit. Instead, I control the escape of air and gases from the furnace. That controls the rate of combustion.

Often a strong wind will cause a vacuum in the chimney to interfere with this steady rate of combustion—and to cause loss of heat and an excessive use of coal, I control that with my specially designed damper which is so hinged as to operate automatically to offset the effect of a strong wind.

* * *

As described, the "heat machine" was designed in obedience to scientific principles—and common sense. The furnaces, in which it will be installed, were not so designed. Admittedly, the "heat machine" is far better than the furnaces. They cannot absorb all of the heat it will develop.

The hot gases move fast—from 7 to 12 feet per second. Cast iron and other metals absorb heat so slowly that a good half of it is never by-passed into the living rooms. That is a matter which must be corrected in the next stage of my development.

You and I cannot adopt a do-nothing policy, until all of the furnaces are reformed. Our first job is to get rid of the shovel; our second job is to give the furnace all the heat it can absorb. The latter will be enough more than it is getting to cut the cost of using coal so much that oil and gas cannot compete on a cost basis.

You and I are thus starting on the long job of reforming the utilization of coal. The first step is to burn it properly.

Sincerely yours,

George H. Cushing

The Retail Coalman
Rm. 331, 53 W. Jackson Blvd.
Chicago 4, Ill.

GEORGE H. CUSHING EDITOR AND PUBLISHER

THE RETAIL COALMAN

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CHICAGO 4, ILLINOIS

June 20, 1951

Miss Vivien Kellems, President
Kellems Company
Stonington, Connecticutt.

Dear Miss Kellems:

Having been a barnstormer for over 20 years--with over 2500 set speeches --I know that plans are subject to sudden change. Still, I regret that I did not see you on your return from California.

We are making progress with the transcription of your records and hope to return the records and with them a typed copy later this week. You said it was a long speech; the first half record covered 17 pages. I will have to extract that speech rather than print it in full.

I have given constant thought to your topic. What ought to happen is the repeal of the income tax amendment to the Constitution because it is an authorized violation of Article Five of the amendments--"nor shall private property be taken for public use without just compensation." At this stage, I do not believe that could be done. However, that same article says that a criminal--hence a murderer--cannot twice be placed in jeopardy for one offense.

On that fundamental principle, I think it would be relatively easy to amend the amendment to say that one income cannot be taxed more than once--as for example, the company and also the stockholders. In short when the income has been taxed at the source, what remains should be tax exempt.

I see no reason why another amendment should not place a percentage limit on the part of the income which the government might take. If the income of the people amounts to $100 billion, it seems to me that 15% should be enough for the government. (I remember distinctly when we had the first Billion dollar congress and the sensation it created.)

Those seem to be reasonable amandments and no reason why they should not be adopted.

In addition to the foregoing, I wanted to talk over with you the manufacturing job on the stoker. I inclose one printed statement about it; in a few days, I will send you another. In efficiency, it is revolutionary and due to its simplicity, its price installed in the home will be less than half the price of its lowest priced competitor--and from one fifth to one tenth the price of other competitors.

How your company would fit in is explained by another detail. Twenty years ago, I was retained by eastern financial interests to make a survey of the coal industry to map out the defects in the daily routine which increased the cost. On that job, for nearly five years, I traveled twenty states and Canada. I proposed some revolutionary changes which I

GEORGE H. CUSHING EDITOR AND PUBLISHER

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CHICAGO 4, ILLINOIS

May 24, 1951

Miss Vivien Kellems, President
Kellems Company
Stonington, Conn.

Dear Miss Kellems:

Ypur letter of the 21st has just come in. The suggestions you make are perfect. The records, when I have had them transcribed, will be returned to you promptly.

And as to that possible contact when you pass through on the 17th of June, I consider that ideal. If time will permit, we can have our discussion of the stoker over lunch or dinner. I happen to know about all of the good places to eat.

Since I have worked over the stoker every Sunday for over 13 years, I have no objections to discussing it on that day. I am keen to tell you what it will do for the people of New England.

Besides, it will be pleasáng to see you again. I live at the Hotel Atlantic. If you can tell me the time of your arrival, I will meet you at the indicated station; otherwise if you will call me at the hotel, we can arrange a meeting.

Sincerely yours
Geo. H. Cushing
George H. Cushing.

June 1, 1951

Mr. George H. Cushing
The Retail Coalman
53 West Jackson Boulevard
Chicago 4, Illinois

Dear Mr. Cushing:

Unfortunately my schedule has changed and I will not be able to see you in Chicago on my return from the Coast. However if you would care to come to the airport on Wednesday of this week June 6th, I will have a little time between planes. I shall be arriving from Washington, D. C. on Flight 607, 1:10 p.m. Standard Time, 2:10 Daylight and will leave Chicago at 3:30. We would have about an hour to chat.

The best way for us to meet is for you to stand at the gate and meet me as I get off the plane from Washington.

Sincerely yours,

VK:fvg

Chron file

GEORGE H. CUSHING EDITOR AND PUBLISHER

THE RETAIL COALMAN

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CHICAGO 4, ILLINOIS

May 31, 1951

Miss Vivien Kellems, President
Kellems Company
Stonington, Conn.

Dear Miss Kellems:

The plates recording your Nebraska speech reached me Tuesday morning. The Illinois Association also wants a copy and is having them transcribed. I want you to know why I am so much interested in getting this to our readers.

Six weeks after my first venture into metropolitan journalism, I had the good fortune to make a friend of one of the greatest lawyers that America ever produced. Three years later, I went into his office one morning and found him crouched in a big chair. Without looking up, he said:

"Mr. Cushing, I am sorry to say that these pleasant occasions must come to an end; I have lost my powers; I am no longer capable of instructing the young."

When I asked what had happened, he said:

"This is my fiftieth anniversary of admission to practice before the U. S. Supreme Court and it had to be on this day that I received notice that I had lost my first case in that court."

After I had expressed amazement at such a record, he said:

"But you do not understand; I thought I had too much sense to take to that court a case on which I deserved to be whipped."

Since then, I have worked with many of the best minds in America--financiers, industrialists, lawyers and, for nineteen years, members of the U. S. Senate and House.

From that day when Judge Burke and I parted until May 10, I never met a mind that, for orderliness, equaled that of the Judge. You have everything that he had in mental capacity.

In your letter, you asked what we could do about the tax situation on which you and I seem to agree. I had an experience which may make a suggestion.

Before I moved to Washington, I had an experience on the platform which was similar to yours. When I set up an office there, to deal with legislation on coal, some journalists told leading members of the Congress that they were going to have to deal with "one of the five top after dinner speakers in America". That statement was shot through with fiction, but I decided to take advantage of it. I decided to play human nature with them, rather than to play politics.

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Miss Vivien Kellems 2.

That is, the secret of their success lies in making speeches which will make the front pages of the dailies. They do not want to oppose speakers who will command the front pages against them. Accordingly, they were disposed to play with me, ratherxthan against me.

I took advantage of that situation in this way. So, I made it a practice to visit them quietly in their offices. On those occasions I gave them the outline of speeches which THEY could make--and win the front pages. Almost invariably, when I gave them that outline, they took the floor that afternoon and made that speech. Thus they earned my salary for me and the result was that in nineteen years in Washington, I never lost a battle; even I whipped Herbert Hoover five times when we were on opposite sides of a coal case.

You occupy exactly the position which I did in 1919. You can do the same thing I did, if you will, say, represent the Connecticutt Manfacturers Association by an occasional lobbying trip to Washington. They will fear you; therefore, some of the best of them will carry on your campaign for you. And I can think of nothing that would be more popular, today, than a campaign to stop the confiscation of the popular income in order to indulge in wasteful and useless spending.

I would have reserved this for our discussion on the 17th but I appreciate that, between trains, the time is often short.

Sincerely yours

Geo. H. Cushing

George H. Cushing.

June 2, 1951

Mr. George H. Cushing
The Retail Coalman
53 West Jackson Boulevard
Chicago 4, Illinois

Dear Mr. Cushing:

Since my letter yesterday plans have changed and I hope to have a few hours in Chicago on June 6th. If possible I shall take a 7 o'clock plane from Washington arriving about 9:10 Standard Time. If this can be done, there is no necessity for you to meet me at the airport. I will call you and come to your office.

Thank you so much for your letter of May 31st which came this morning and which I appreciate very much indeed. We will discuss it when we see us.

Sincerely yours,

VK:fvg