



The New York Public Library
Manuscripts and Archives Division

Guide to the

New York Times Company records. Godfrey Nelson papers

1905-1955

MssCol 17804

Compiled by Philip Heslip, 2013

Summary

Creator: New York Times Company

Title: New York Times Company records. Godfrey Nelson papers

Date: 1905-1955

Size: 5.88 linear feet (14 boxes)

Source: New York Times Company, donated 2007.

Abstract: Godfrey Nelson (1878-1954) was a tax lawyer, financial columnist, and New York Times executive. The Godfrey Nelson papers document much of Nelson's career at The Times, including his roles as corporate secretary, financial and legal advisor, columnist, and in various administrative roles for The Times' subsidiary companies. The collection also contains some files from Nelson's private practice advising clients on estate and tax law.

Conditions Governing Use: Copyright for documents created by New York Times Company principals and staff has been transferred to The New York Public Library.

Preferred citation: New York Times Company records. Godfrey Nelson papers, Manuscripts and Archives Division, The New York Public Library.

Processing note: Compiled by Philip Heslip, 2013 The order and folder titles, which The Times archives staff imposed on the collection, have been maintained.

Related Materials:

Forms part of New York Times Company records

Creator History

Godfrey Nicholas Nelson (1878-1954) was born in Sweden and was brought to the United States by his parents as an infant. After graduating from Adelphi University in 1896, he began studying law privately. He was admitted to the New York State Bar in 1904, and became a certified public accountant in 1907.

Nelson established a successful private legal practice that specialized in tax law for commercial and manufacturing companies as well as in personal estate management.

Starting in 1917, Nelson began writing a weekly financial column focusing on tax issues for The New York Times. These were widely read, especially by lawyers and accountants, and in 1932 became a feature of the Sunday Times financial section. Adolph Ochs hired Nelson as a part-time tax advisor for The Times in 1926, and he succeeded Ben C. Franck in 1932 as Times corporate secretary. Over the next 22 years, Nelson was involved in many of The Times' high-level financial and business decisions. Nelson was elected to the New York Times board of directors in 1935 and served in a number of administrative roles for Times subsidiaries: he was the secretary, treasurer, and a director of Times Facsimile Corporation; a director to the Spruce Falls Power and Paper Company, Ltd.; a chairman of the board for The Chattanooga Times; and a director of the charity The Times' Neediest Cases Fund, among others. In addition to providing tax and legal advice to The Times, he also counseled members of the Ochs-Sulzberger family, as well as many Times staff members, on financial matters.

Outside of The Times, Nelson published a book entitled *Income Tax Law and Accounting* (1916), and lectured around the country on taxation issues.

Nelson was married twice, first to Grace Letita Remsen, and in 1927 to Florence June Barning. He died in 1954.

Source: "Godfrey Nelson of The Times Dies." New York Times, November 5, 1954.

Custodial History

This collection was originally re-housed and organized in 1986 by The Times archives staff.

Scope and Content Note

The Godfrey Nelson papers consist of people and subject files, derived from Nelson's office files, covering his roles as New York Times financial columnist, corporate secretary, member of The Times board of directors, and administrator for several of The Times affiliate companies. Files include internal memoranda, legal documents, and financial records concerning income tax and other financial and legal matters at The Times. In addition to his administrative and legal counsel, Nelson provided editorial advice to the paper and made suggestions for news stories. Many files consist of correspondence regarding Nelson's writings on taxation for the paper and in other publications, and feature in-depth discussions of the impact of tax policies on individuals and society. Also present are files from Nelson's private law practice, mostly concerning people affiliated with The Times, and documents created by Ben C. Franck, who preceded Nelson as Times secretary.

The collection is divided into two series: I. People and II. Subjects. The People files consist of records pertaining to individuals, while the Subjects files contain items on specific topics and corporations and for many of the paper's affiliate companies. Items germane to two or more people or subjects are often cross-referenced in the finding aid; documents related to specific issues are generally located in subject files rather than the people folders of those involved.

Notably, Nelson worked closely with Adolph Ochs on both personal and corporate matters. After Ochs's death in 1935, Nelson reported to both Arthur Hays Sulzberger and Julius Ochs Adler. The collection contains communications with other high-level figures at The Times, such as Vice President and

Director Orvil Dryfoos and Managing Editor Edwin L. James. These are mostly found in the Subject files. Numerous internal Times memoranda and correspondence are from Peter M. Brown, who worked in the secretary's office.

Key Terms

Genre/Physical Characteristic

Financial records
Legal documents
Memorandums
Tax records
Wills

Subjects

Newspaper publishing -- United States -- History -- 20th century

Occupations

Tax lawyers

Names

Brown, Peter M. (Peter Melville)
Franck, Ben C.
Nelson, Godfrey, 1878- 1954

Container List

Series I: People 1920-1954 (3 boxes)

This series is made up of files that contain items to, from, or concerning various individuals. Most people represented are staff members and others affiliated with The New York Times, such as the publishers' families. Files consist of interoffice memoranda with senior staff regarding financial matters; correspondence with fellow board of directors members; and communications with various lawyers and clients on Times-related legal matters. Files for the publishers and their families typically concern official Times business, advice on tax matters and estate planning, and records of The Times Company's payments for the family's personal expenses. Also present are letters from readers, many of whom were friends of Nelson, commenting on specific articles or columns.

Files are arranged alphabetically by name. Entries without box and folder numbers cross-reference related material in other files. These files do not necessarily collect every letter, memorandum, or document related to the individual; subject files should also be consulted.

- b. 1 f. 1 **Abt, Elizabeth I. 1950-1951**
Iphigene Sulzberger aided Elizabeth Abt and her family's escape from Germany during World War II. This folder contains correspondence about Abt's German bank account and a fund transfers to *The Times'* Bonn Bureau in exchange for payment to Abt in dollars.
- b. 1 f. 2-5 **Adler, Julius Ochs (Maj. Gen.) 1933-1954**
Includes Nelson's correspondence with and about Adler about business and financial matters; Adler's expense account bills and receipts; memoranda about Adler's apartment purchases and rentals; and tax-related documents. Note: documents dealing with specific subjects are in the appropriate Subject folders in the Nelson papers or in the Julius Ochs Adler papers
See also: Staff Military Service and Veterans
- b. 1 f. 6 **Adler, Julius Ochs, Jr. 1940-1953**
Astor, Vincent
See: Buildings
- b. 1 f. 7 **Bab, Herbert J. G. 1942**
- b. 1 f. 8 **Bennet, Lillian M. 1945**
- b. 1 f. 9 **Berger, Meyer 1944, 1951-1953**
Includes memoranda about Berger's salary and payments for his history of *The Times*; memoranda concerning the Overseas Press Club luncheon honoring Berger
- b. 1 f. 10 **Bernheim, Ruth Grace 1934**
- b. 1 f. 11 **Bettman, Gilbert (Mrs.) (Iphigene Molony Bettman) 1947**
- b. 1 f. 12 **Birchall, Frederick T. 1933-1954**
Correspondence about his salary and income tax returns
- b. 1 f. 13 **Brachman, H. J. 1942, 1945**
- b. 1 f. 14 **Brewer, Sam Pope 1949**
Brinton, Willard C. (Mrs.) (Laura M. Brinton)
See: Moses, James, Estate
- b. 1 f. 15 **Canaday, Frank H. 1948**
- b. 1 f. 16 **Cook, Alfred A. 1941, 1950**
See also: Cook, Nathan and Lehman; Finances of *The New York Times*
- b. 1 f. 17 **Cox, Francis A. 1954**
See also: Estate of Godfrey Nelson
- b. 1 f. 18 **Daley, Arthur 1943**
- b. 1 f. 19 **Davis, Elmer 1936, 1939**
- b. 1 f. 20 **DeForest, Johnston 1948**

Series I: People (cont.)

- Djamgaroff, George
See: ABC Publications, Inc.
- b. 1 f. 21 Dorman, John J. 1945
- b. 1 f. 22 Dorman, William R. 1934, 1940
Douglas, Lewis W.
See: Aviation
- b. 1 f. 23 Downes, Olin 1941-1952
Correspondence about Downes's compensation, group life insurance, and a controversy with a reader
- b. 1 f. 24 Dryfoos, Orvil E. 1943-1954
Memoranda about his responsibilities at *The Times*, his travel plans, and expense accounts
- b. 1 f. 25 Dryfoos, Orvil E. (Mrs.) (Marian Sulzberger Dryfoos) 1943
List of her holdings of *Times* stock
- b. 1 f. 26 Duffus, Robert L. 1934, 1947-1954
- b. 1 f. 27 Eastman, George 1947
- b. 1 f. 28 Faber, Harold 1950-1952
Includes memoranda and other documents about payments to Faber for injuries he sustained in an airplane accident in Japan; reimbursement to his brother for travel and other expenses
- b. 1 f. 29 Felleman, Hazel 1941
- b. 1 f. 30 Field, Frank Harvey 1932-1934
Forrest, John G.
See: Homestead Estates, Inc.
- Franck, Ben C.
See: Cook, Nathan & Lehman
- b. 1 f. 31 Franck, Ben C. (Mr. and Mrs.) (Pauline) 1932-1946
Includes Ben Franck's will and estate appraisal; copies of his widow's income tax returns and her will
- b. 1 f. 32 Franck, Lucien 1929, 1932, 1942-1943
His will, estate appraisal, and copy of his 1942 income tax return
- Goldmark, Emil
See: Cook, Nathan & Lehman
- b. 1 f. 33 Goldstein, Nathan W. 1949-1953
- b. 1 f. 34 Haensel, Paul 1943, 1945
Hall, Harold
See: ABC Publications, Inc.
- b. 1 f. 35 Harkness, Edward S. 1943
- b. 1 f. 36 Hazlitt, Henry 1945-1946
- b. 1 f. 37 Hegi, Edward A. 1943, 1945
- b. 1 f. 38 Hoover, Herbert Clark (Pres.) 1951
- b. 1 f. 39 Hoover, J. Edgar 1950
- b. 1 f. 40 Hughes, Charles F. 1947-1951
Humphrey, Howard R.
See: ABC Publications, Inc.
- b. 1 f. 41 Johnson, Charles H. 1943
- b. 1 f. 42 Joseph, David H. 1942-1954
- b. 1 f. 43 Kaempffert, Waldemar 1931-1934, 1949-1953

Series I: People (cont.)

- b. 1 f. 44 Kelly, Raymond J. 1940, 1950
- b. 1 f. 45 Kingsbury, Edward M. 1944, 1946
- b. 1 f. 46 Krock, Arthur 1953
- b. 2 f. 1 Lafferty, Roger T. 1953
Correspondence about Lafferty's bequest to Harvard University for a scholarship fund providing that *Times* employees be given preference. Lafferty had been a staff member and a copy of his will is included.
- b. 2 f. 2 Lane, Charles C. 1942-1955
Lang, John Thomas (Mrs.) (Lillian Keller Lang)
See: Homestead Estates, Inc.
- b. 2 f. 3 Laurence, William L. 1946
See also: Cancer
- b. 2 f. 4 Lawrence, David 1942
- b. 2 f. 5 Lawrence, William H. 1946
- b. 2 f. 6 Levy, Joseph M. 1932, 1947-1949
Correspondence mainly about his alleged debt in Sofia, Bulgaria
- b. 2 f. 7 Littledale, Harold A. 1942
- b. 2 f. 8 Lobenstein, Max 1935
Loeb, Louis M.
See: ABC Publications, Inc.
- b. 2 f. 9 Lundbeck, G. Hilmer 1945
- b. 2 f. 10 Lyman, Edward A. 1927
See also: Letters to the Editor
- b. 2 f. 11 MacNeil, Neil 1948-1952
- b. 2 f. 12 Matthews, Herbert L. 1942-1952
Includes correspondence about his debt to *The Times*, the sale of his London house, and a life insurance policy he mortgaged to *The Times* for the eventual settlement of his debt
- b. 2 f. 13 McCann, Gene 1941
- b. 2 f. 14 McCaw, Raymond H. 1927, 1936, 1948-1953
- b. 2 f. 15 McCook, John S. 1948
- b. 2 f. 16 McCormick, Anne O'Hare (Mrs. Francis J. McCormick) 1936-1955
Includes correspondence about her expense account, income taxes, and vacations (1936-1950); her obituaries; letters of condolence; correspondence about a memorial fund (1954); correspondence and legal documents about payments for her husband's care (1954-1955)
Merrill, Charles E., Jr.
See: Moses, James, Estate
Merrill, Ethel R.
See: Moses, James, Estate
- b. 2 f. 17 Merz, Charles 1942, 1951-1953
Memoranda about Merz's expense account and diverse tax matters. Of special interest are Nelson's replies to Merz's questions about his retirement annuity and drafts of Nelson's articles on the subject prompted by Merz's questions
See also: Copyrights
- b. 2 f. 18 Middleton, Drew 1949-1954
- b. 2 f. 19 Miller, Charles Ransom: Estate 1922-1925, 1929
Correspondence with the estate's executor and attorney about the tax appraisal of the estate, mainly concerning the value of *Times* stock owned by the estate and reports on *The Times'* finances

Series I: People (cont.)

- b. 2 f. 20 Miller, Hoyt 1947, 1949
- b. 2 f. 21 Miller, Madge D. 1935-1940
Includes correspondence about Miller's will and bequests, and implications for the valuation of *New York Times* stock; copy of the will; offers by *The Times* to buy preferred stock from trusts established under her will
- b. 2 f. 22 Millest, Julian A. 1948
- b. 2 f. 23 Mitchell, John 1947-1952
- b. 2 f. 24 Morison, George H. 1940-1941
- b. 2 f. 25 Nelson Family 1927-1946
Correspondence with or about various family members
See also: Bennet, Lillian M; Estate of Godfrey Nelson
- b. 2 f. 26 Newhouse, Samuel I. 1945
- b. 2 f. 27 Newton, Marshall 1953-1954
- b. 2 f. 28 Oakes, George W. 1939-1945
Correspondence mostly about his Army pay; bank deposit receipts
- b. 2 f. 29 Oakes, John B. 1942-1950
Memoranda about his salary and bank accounts and several versions of his will
- b. 3 f. 1 Ochs, Adolph Shelby 1933, 1936
Memorandum listing the doctors and nurses who attended Ochs at his death (1936); Nelson's note to Harry Weinstock noting that Ochs would be displeased by a check made out to "A. S. Ochs" instead of "Adolph S. Ochs" (1933)
See also: Cook, Nathan Lehman; History of *The New York Times*; Smith, H. H. (Mrs.) (Irene Allen Smith)
- b. 3 f. 2 Ochs, Martin S. 1950-1952
- b. 3 f. 3 Ochs, Nannie 1931-1937
Correspondence with banks about letters of credit to be used on her trips to Europe
- b. 3 f. 4 Ogden, Charles W. 1945
- b. 3 f. 5 Ogden, Rollo 1933-1935
- b. 3 f. 6 Pemberton, Brock 1943
Puckette, Charles McDonald
See: *Chattanooga Times*
- b. 3 f. 7 Rae, Bruce 1930-1953
- b. 3 f. 8 Railey, Hilton H. (Col.) 1947
- b. 3 f. 9 Raymond, Henry Jarvis 1945
Correspondence about a request for photographs of Raymond's portrait
- b. 3 f. 10 Raymond, Jack 1949
- b. 3 f. 11 Reuttinger, Leo 1947
Rheinstein, Alfred
See: Buildings
Robbins, Allan
See: Buildings
- b. 3 f. 12 Rothman, A.D. 1942
- b. 3 f. 13 Rusk, Howard A. (Dr.) 1949-1952
Salisbury, Harrison E.
See: USSR
Schroth, Frank D.
See: Buildings

Series I: People (cont.)

- Scott, Woodson D.
See: ABC Publications, Inc.
- b. 3 f. 14 Selden, Charles A. 1946-1949
- b. 3 f. 15 Simpson, Robert 1951, 1954
Memoranda about his debts
- b. 3 f. 16 Smith, H.H. (Mrs.) (Irene Allen Smith) 1947
Letter claiming that Adolph S. Ochs promised her some *Times* stock; Nelson's reply
- b. 3 f. 17 Stassen, Harold E. 1952
- b. 3 f. 18 Stone, Shepard 1946-1947
- b. 3 f. 19 Strang, Cortland J. (Comdr.) 1945
- b. 3 f. 20 Strunsky, Simeon 1940-1946
- b. 3 f. 21 Sulzberger, Arthur Hays 1926-1954
Includes vouchers for travel and other expenses; canceled checks drawn against letters of credit on trips abroad
See also: Abt, Elizabeth I.; Buildings; Cook, Nathan & Lehman
- b. 3 f. 22 Sulzberger, Arthur Hays (Mrs.) (Iphigene Ochs Sulzberger) 1934, 1950-1954
- b. 3 f. 23-25 Sulzberger, Cyrus L. 1954-1954
Includes correspondence about financial matters, especially advances made by *The Times* in 1945-1946 to assist his wife's emigration from Europe to the United States; drafts of Sulzberger's and his wife's wills; invoices, bills and memoranda about his business expenses; Sulzberger's Federal and New York State tax returns for 1948-1953
- b. 3 f. 26 Taubkin, Irvin S. 1950-1954
- b. 3 f. 27 Tiltman, Hugh Hessel 1940
- b. 3 f. 28 Tootle, Harry King 1943-1947
- b. 3 f. 29 Untermeyer, Samuel 1942-1943
Veit, Ivan B.
See: Readership Surveys
- b. 3 f. 30 Watkins, Armitage 1943
- b. 3 f. 31 Weinstock, Harry H. 1920, 1932-1954
Includes memoranda about his retirement and pension (1953-1954); memoranda about his signature authorizations for various banks and other business matters (1932-1953)
- b. 3 f. 32 Wiggins, James Russell 1945-1947
- b. 3 f. 33 Wiley, Louis 1928-1935, 1953
Includes University of Rochester Library Bulletin containing articles about Wiley and the Wiley Collection (1953); correspondence about *Times* stock transfers (1932, 1935); Philip Schuyler's interview with Wiley, undated (probably 1928 or 1929)
- Zeckendorf, William
See: Buildings

Series II: Subjects 1905-1955 (12 boxes)

This series is made up of alphabetical subject files that are organized (and titled) by topical keywords, types of records, and corporation names. These records primarily document Nelson's involvement in Times corporate matters. Finances of the New York Times files consist of financial reports and other records that track the paper's finances throughout Adolph S. Ochs's ownership and after his death. These document the company's dealings with the Internal Revenue Service and feature many letters between Nelson, representing the Times Company, and the IRS. This series also contains files on Times subsidiary companies with which Nelson was involved, such as The Chattanooga Times, Spruce Falls Power & Paper Co., Ltd., Times Facsimile Corporation, Wide World News Photo Service, Inc., and others.

Nelson's contributions to the paper as a columnist are largely documented in the Taxation, Articles by Nelson files (1913-1918, 1935-1951). These files contain communications among Nelson, Times editors, and the publishers, concerning the contents of his columns. They also feature letters from readers from around the country, including tax and estate law experts, commenting on his columns and discussing both specific tax advice for individuals and macro-level tax policy prescriptions for the United States. Other substantial files include the Buildings files, containing legal records for Times properties; the ABC Publications, Inc., files regarding lawsuits surrounding a large newsprint purchase; and the files of Cook, Nathan and Lehman, a legal firm with long-time ties to the paper. The Legal Work by Godfrey N. Nelson file holds a small amount of Nelson's private legal papers.

Files are arranged alphabetically by file title. Entries without box and folder numbers cross-reference related material in other files.

- b. 4 f. 1-7 **ABC Publications, Inc. 1948-1951**
Includes documents surrounding a legal dispute between *The Times* and ABC Publications, Inc.
- b. 5 f. 1 **Advertising 1932-1948**
Includes letters and memoranda about proposals to tax advertising; rules and procedures for legal advertising, rates, and complaints about specific advertisements
See also: Finances of *The New York Times*; McCann, Gene
- b. 5 f. 2 **Advertising Club of New York 1937**
- b. 5 f. 3 ***Annalist, The* 1933**
Memoranda about a publication entitled the *Wall Street Analyst*
***Anniversaries: New York Times' 100th* 1951**
Memoranda about a New-York Historical Society's exhibit
- b. 5 f. 4 ***Associated Press* 1948-1951**
- b. 5 f. 5 **Associations 1939-1948**
Nelson's invitations to speak, attend meetings, and serve on committees of various associations and groups
- b. 5 f. 6 **Automobiles 1945**
Correspondence about repair for Nelson's automobiles
- b. 5 f. 7 **Aviation 1945**
Correspondence with Lewis W. Douglas on how improved airline safety records impact life insurance policies
- b. 5 f. 8 **Awards (to NYT and/or Staff Members) 1947**
Berlin Bureau
See: Morison, George H.
Bonn (West Germany) Bureau
See: Abt, Elizabeth I.
- b. 5 f. 9 **Book Review 1948-1952**
Brooklyn Eagle
See: Buildings
Buildings

Series II: Subjects (cont.)
Buildings (cont.)

- b. 5 f. 10 **General 1936**
Includes a letter stating that none of *The Times*' buildings use bituminous coal
43rd Street
See: Cook, Nathan & Lehman
Commercial
- b. 5 f. 11 **10th and 11th Avenues at 44th-45th Streets 1939-1947**
Letters and memoranda about the acquisition of property, taxes, and zoning regulations
- b. 5 f. 12 **10th Avenue at 53rd-54th Streets 1948-1954**
Letters and memoranda about a property that *The Times* considered acquiring; plot diagram
- b. 5 f. 13 **43rd Street 1930, 1933, 1945, 1948**
Includes Alfred Rheinwein's report on contractors' hardship claims, extra work, and costs (1948); Shreve, Lamb & Harmon report on costs (1945); request to allot lobby space for a cigar stand, declined (1945); list of building expenses (1913-1943); memoranda on the cost of new equipment installations (1930, 1933)
- b. 6 f. 1 **43rd Street and 44th Street Theatre Purchase 1943**
Letters, memoranda, and legal documents about *The Times*' purchase of the 44th Street Theatre from Vincent Astor through Webb & Knapp, and the suit by Allan Robbins claiming a broker's commission
- b. 5 f. 14-16 **43rd Street, Tax Matters 1932-1937, 1940-1954**
Includes correspondence, legal documents, financial reports and other papers dealing with income tax deductions taken by *The Times* for the costs of building alterations and for value depreciation. Papers from the 1930s deal with deductions taken for the 10th and 11th Avenue properties
- b. 6 f. 2 **Brooklyn Plant 1930-1950**
Includes a summary history of the plant (1950); memoranda about the possible sale of the plant and the disposal of remaining equipment; correspondence with Frank D. Schroth about the *Brooklyn Eagle*'s purchase of the plant; contract of purchase, deed, closing statement and related legal documents
- b. 6 f. 3 **Times Tower 1932-1954**
Letters and memoranda about repairs and maintenance, alterations, rentals, operating and repair costs
- b. 6 f. 4 **Residences 1943-1948**
Times Tower
See: Cook, Nathan & Lehman
Business News
See: Financial News
- b. 6 f. 5 **Cancer 1940**
Nelson's memorandum about possible libel action over an article criticizing radium treatments
- b. 6 f. 6 **Censorship 1942**
Letter from the Board of Economic Warfare on the requirement that United States publishers report on any periodicals they export abroad
- b. 6 f. 7 ***Chattanooga Times* 1929-1949**
Letters, memoranda, and financial reports, mostly dealing with taxes
- b. 6 f. 8 **Checks 1933, 1941-1948**
Includes memoranda and legal documents concerning checks to *The Times* that were lost in the mail (1933, 1941); memoranda on a check-signing machine (1947)
- b. 6 f. 9 ***Circulation (of The New York Times)* 1938-1947**
Includes correspondence about deliveries in Canada (1947) and in the District of Columbia (1943); correspondence about the contract with the United News Transportation Company (1940); affidavit about circulation in New York and Bronx Counties (1938)
See also: Finances of *The New York Times* Tax Matters; Metropolitan Distributors, Inc.; Subscriptions

Series II: Subjects (cont.)

- b. 6 f. 10 **Communism 1941**
- b. 6 f. 11-13 **Cook, Nathan and Lehman 1905-1951**
Correspondence and other documents about diverse legal matters handled by the firm for *The Times* and for Adolph Ochs personally. Most of the papers come from Ben C. Franck, who preceded Nelson as secretary of The New York Times Company
See also: Finances of *The New York Times*
- b. 6 f. 1 **Copyrights 1942, 1950**
Includes memoranda about the inadvertent use of the title of a copyrighted play as the title of an editorial ("Prelude to Pearl Harbor") (1942); letter about the unauthorized use of *Times* editorials in the "Visitors Shopping Guide" (1950)
Delivery of The Times
See: Metropolitan Distributors, Inc.
- b. 7 f. 2 **Doubleday, Doran & Co. 1933**
- b. 7 f. 3 **Editorial Page 1950**
Correspondence about "Topics of The Times"
- b. 7 f. 4 **Editorial Policy 1949**
Letter opposing a suggestion that *Times* news reports include bibliographic data
See also: Germany, 1938; USSR, 1954
Editorials
See: Copyrights
- b. 7 f. 5 **Electric Light and Power 1932-1933**
Letters and memoranda about the Federal excise tax on electricity consumed by *The Times* in its buildings
Employee Benefits
See: Life Insurance and Disability Insurance
- b. 7 f. 6 **Estate of Godfrey Nelson 1954-1959**
Letters, memoranda, and notes concerning the disposition of Nelson's books, papers, and other property
Excess Profits Tax
See: Finances of *The New York Times*; Taxation, Articles by Nelson
Finances of The New York Times
See also: Lobenstein, Max; Miller, Madge D.; Charles Ransom Estate
- b. 7 f. 7 **General 1932-1954**
Includes Haskins & Sells audit of finances under Nelson's control (1946); Nelson's memorandum on the recommendations made by Haskins & Sells (1944); correspondence with Alfred Cook and others about transactions in *Times* preferred stock (1940-1942); correspondence and receipts about *The Times'* sale of U. S. Government bonds (1936-1939)
- b. 7 f. 8-10 **Tax Matters 1927-1955**
These files deal with federal income and excess profits taxes paid by *The Times* in the 1930s and 1940s, the Government's claim for deficiencies in taxes paid, *The Times'* claims for over-assessments in income taxes, and for relief under section 722 of the Internal Revenue Code regarding excess profits taxes. They include correspondence with revenue agents and other officials, copies of tax returns and other legal documents, correspondence with lawyers and *Times* executives, and diverse reports, statistics and other papers documenting *The Times'* claims. These last comprise reports on the Company's revenues and expenses, advertising and circulation, and the value of *The Times'* stock, including data on the value of *The Times* at the time that Adolph Ochs acquired it and its growth in the following years following
See also: Buildings
- b. 8 f. 1-6 **Tax Matters 1927-1955**
- b. 9 f. 1 **Tax Matters 1927-1955**

Series II: Subjects (cont.)

Finances of The New York Times (cont.)

- b. 9 f. 2 **Van Buskirk Report 1916-1919**
This report, covering the finances of *The Times* and the Tidewater Paper Mills Company for 1918 and 1919, with background data on prior years, was found among Nelson's papers, but its connection with Nelson could not be ascertained. It probably stemmed from the files of Ben C. Franck, Nelson's predecessor as secretary of the Company. The name, "Van Buskirk Report," appeared on the original folder, but there was no clue as to Van Buskirk's identity. The letter of transmittal and several other pages listed in the index to the report are missing.
- b. 9 f. 3 **Finances, Personal 1931, 1941-1949**
Correspondence and other papers about Nelson's investments, taxes, and insurance
- b. 9 f. 4 **Financial News 1932, 1944, 1948**
Includes a memorandum about a news story on corporate income (1944); a letter about a suggestion for listing bond market transactions (1932)
44th Street Theatre
See: Buildings
- b. 9 f. 5 **Germany 1938**
Nelson's reply to a letter charging *The Times* with being anti-German
- b. 9 f. 6 **Harbeck, J.R., & Co. 1939**
Harvard University
See: Lafferty, Roger T.
Haskins Sells
See: Finances of *The New York Times*
- b. 9 f. 7 **Hilton, Joseph, & Sons of New York, Inc. 1932**
- b. 9 f. 8 ***History of The New York Times* 1950**
Includes Nelson's letter to an Internal Revenue Service official recounting the circumstances of Adolph Ochs's acquisition of *The Times* and discussing the valuation of the paper as of August 1896; and a copy of the reorganization plan of 1896
See also: Finances of *The New York Times* Tax Matters
- b. 9 f. 9 **Homestead Estates, Inc. 1934-1935**
Includes correspondence about a dispute over J. G. Forrest's and Mrs. Lillian Lang's contracts with Homestead Estates
Hundred Neediest Cases
See: Miller, Madge D.
Income Taxes
See: Buildings; Finances of *The New York Times*; Taxation Articles by Nelson
- b. 9 f. 10 **Institute of Newspaper Controllers 1949**
Insurance
See: Aviation; Liberty Mutual Insurance Company; Life Insurance and Disability Insurance; Metropolitan Distributors, Inc.
- b. 9 f. 11 **International Edition 1953**
Interstate Broadcasting Company, Inc.
See: WQXR
- b. 9 f. 12 **Junior Achievement of New York, Inc. 1949**
Kimberly-Clark Corporation
See: Spruce Falls Power & Paper Co., Ltd.
- b. 9 f. 13 **Kingsley Arms Corporation 1932**
- b. 9 f. 14 **Legal Matters 1932-1941, 1953**
Includes correspondences about legal issues handled by Nelson as corporate secretary; statements of *Times*-related litigation; various contractual obligations including leases
See also: Buildings; Cook, Nathan & Lehman; Copyrights; McCann, Gene; Metropolitan Distributors, Inc.

Series II: Subjects (cont.)

- b. 9 f. 15 **Legal Work by Godfrey N. Nelson 1903-1916, 1923, 1935**
Documents concerning Nelson's private legal practice (not involving *The Times*)
See also: Moses, James, Estate
- b. 9 f. 16 **Letters to the Editor 1936, 1941**
Libel and Slander
See: Cancer
- b. 9 f. 17 **Liberty Mutual Insurance Company 1932**
- b. 9 f. 18 **Life Insurance and Disability Insurance 1931, 1948**
Litigation
See: Buildings; Cook, Nathan & Lehman; Metropolitan Distributors, Inc.
Lord, Day & Lord
See: ABC Publications, Inc.
- b. 9 f. 19 **Media Records, Inc. 1948**
Correspondence about New York City's attempt to levy a sales tax on Media Records, Inc.'s services
- b. 9 f. 20 **Merchants Association of New York 1940**
- b. 9 f. 21 **Metropolitan Distributors, Inc. 1919-1945**
Contracts for leasing its trucks to distribute *The Times*; correspondence about contract terms, liability insurance and related matters; insurance policies and certificates; briefs by the company and *The Times* in the company's suit against New York City over sales tax (1935)
- b. 10 f. 1 **Miscellaneous Letters and Papers 1934-1950**
Includes correspondence and other documents unrelated to specific subject or people files in the Nelson papers
- b. 10 f. 2 **Missouri, University of 1948**
Mutual Life Insurance Co.
See: Aviation
- b. 10 f. 3 **National Board of Fire Underwriters 1941**
- b. 10 f. 4 **National Industrial Conference Board 1943**
- b. 10 f. 5 ***New Haven Register* 1950**
- b. 10 f. 6 **New Jersey State Federation of Womens Clubs 1945**
- b. 10 f. 7 **New School for Social Research 1942**
Correspondence about lectures scheduled by Nelson and the school's symposium on taxes
New-York Historical Society
See: Anniversaries: *New York Times* 100th
- b. 10 f. 8 **New York State Motor Truck Association 1933**
- b. 10 f. 9 **New York Times Index 1948**
- b. 10 f. 10 ***New York Times Magazine* 1940-1947**
New York Trust Company
See: Readership Surveys
- b. 10 f. 11 **Newsprint 1930-1949**
See also: ABC Publications, Inc.
- b. 10 f. 12 **Newsreels 1944**
Correspondence about a proposal to use *The Times'* name for a Times Square newsreel theater, refused
- b. 10 f. 13 **Newsstands 1945, 1952**
- b. 10 f. 14 **Obituaries (of G.N. Nelson) 1954**

Series II: Subjects (cont.)

- b. 10 f. 15 **Office of Godfrey N. Nelson** 1928, 1951
Lease for his office in *The Times* Tower (1928); memorandum about new carpeting (1951)
Ownership and Control of The New York Times
See: History of *The New York Times*
- b. 10 f. 16 **Pension Plans** 1943-1946, 1951
See also: Merz, Charles
- b. 10 f. 17 *Philadelphia Record* 1940-1941
- b. 10 f. 18 *Poetry Published in The Times* 1941
Policy Statements
See: Staff Military Service and Veterans
- b. 10 f. 19 **Press Wireless, Inc.** 1944
- b. 10 f. 20 *Providence Journal* 1954
Publishers Association of New York City
See: Media Records, Inc.
- Radium**
See: Cancer
- b. 10 f. 21 **Rag Paper Edition** 1940
- b. 10 f. 22 **Readership Surveys** 1947
- b. 10 f. 23 **Reprint Permissions** 1943, 1977
- b. 10 f. 24 **Restaurant** 1932-1934, 1941, 1943
Includes memorandum and draft resolution about establishing a "ration banking plan" account (1943); memorandum to the Board of Health about the restaurant license (1941); memoranda concerning processing tax returns involving certain foodstuffs and tobacco
Rheinstein Construction Co., Inc.
See: Buildings
Scholarships and Fellowships
See: Lafferty, Roger T.
Shreve, Lamb & Harmon
See: Buildings
- b. 10 f. 25 **Slogans** 1945
Letter on origin of the motto "All The News That's Fit to Print."
- b. 10 f. 26-27 **Spruce Falls Power Paper Co., Ltd.** 1926-1953
Includes financial reports; correspondence about directors' meetings, dividends, and related financial matters; memoranda and other documents about a proposal for re-capitalization and its income tax consequences
See also: ABC Publications, Inc.; Finances of *The New York Times*, Tax Matters
Staff
See also: Lafferty, Roger T.
- b. 11 f. 1 **General** 1938, 1949-1953
Includes memorandum on request for employees' home addresses (1953); memorandum about accident insurance for certain correspondents (1951); memorandum about pilferage in *The Times* building (1949); correspondence about a United States Senate committee study of profit-sharing and related plans (1938)
- b. 11 f. 2 **Military Service and Veterans** 1942, 1948
General Adler's memorandum on policy of leave and pay for employees who are in the National Guard or Reserves (1948); memorandum about employees of the secretary's office considered indispensable under Selective Service regulations (1942)
- b. 11 f. 3-4 **Miscellaneous** 1947, 1953
Includes items concerning *Times* employees who do not have folders under their own names in the People series; items are filed alphabetically by employee surname

Series II: Subjects (cont.)
Staff (cont.)

- b. 11 f. 5 **Salaries 1943-1951**
Of special interest: memoranda on salaries of several employees on the Publisher's Payroll (1946, 1951); correspondence about submission of *Times* salary data for a study of New York City's salary scale (1951)
- b. 11 f. 6 **Standard Rate and Data Service, Inc. 1951**
Stock of The New York Times
See: Finances of *The New York Times*; Miller, Charles Ransom Estate; Miller, Madge D.; Wiley, Louis
- b. 11 f. 7 **Style 1940**
- b. 11 f. 8 **Style Books 1934, 1938**
- b. 11 f. 9 **Subscriptions 1945**
- b. 11 f. 10 **Suggestions 1950**
- b. 11 f. 11 **Supreme Court (U.S.) 1948**
Syndication
See: USSR
- b. 11 f. 12 **Tax Institute, Inc. 1942-1948**
- b. 11 f. 13 **Tax Research Institute of America 1937**
- b. 11 f. 14-17 **Taxation, Articles by Nelson 1913-1918, 1935-1951**
Contains correspondence, memoranda, notes, news releases, clippings, and other documents pertaining to Nelson's articles on tax matters published in *The Times*, as well as in other periodicals and books. Letters concern Nelson's research, letters from readers and others seeking his advice on tax matters, and letters offering suggestions for and interpretations of tax legislation and court cases
See also: Advertising; Buildings; *Chattanooga Times*; Electric Light and Power; Finances of *The New York Times*; Media Records, Inc.; Metropolitan Distributors, Inc.; Miller, Charles Ransom Estate; Restaurant (New York Times); Spruce Falls Power Paper Co., Ltd.; Times Facsimile Corporation; Times Hall (Little Theater); Wide World News Photo Service, Inc.; WQXR; Merz, Charles; New York Times Index
- b. 12 f. 1-5 **Taxation, Articles by Nelson 1913-1918, 1935-1951**
- b. 13 f. 1-7 **Taxation, Articles by Nelson 1913-1918, 1935-1951**
- b. 14 f. 1-3 **Taxation, Articles by Nelson 1913-1918, 1935-1951**
- b. 14 f. 4 **Telephones 1939-1940**
Correspondence about an offer to help *The Times* reduce the cost of telephone operations
Tidewater Paper Mills Co.
See: Finances of *The New York Times*
- b. 14 f. 5 **Times Facsimile Corporation 1942-1944, 1954**
- b. 14 f. 6 **Times Hall (Little Theater) 1941-1942**
Includes memoranda about the Federal excise tax on admissions
Times Printing Company
See: *Chattanooga Times*
- b. 14 f. 7 **Times Square 1951**
Memoranda about a proposal to eliminate the kiosks near The Times Tower.
Topics of The Times
See: Editorial Page
- Trucks**
See: Metropolitan Distributors, Inc.
- b. 14 f. 8 **USSR 1954**
Letter proposing syndication of Harrison Salisbury's articles to newspapers abroad

Series II: Subjects (cont.)

- b. 14 f. 9 *Visitors to The New York Times* 1934
Memorandum about *The Times'* liability in case a visitor is injured or sustains a loss of property
Wallach & Cook
See: Cook, Nathan & Lehman
Webb & Knapp, Inc.
See: Buildings
- b. 14 f. 10 Wide World News Photo Service, Inc. 1932-1940
- b. 14 f. 11 World War II 1940-1943
Includes a survey of the effect of war news on newspaper reading (1940); letters about delays in mail to United States service men overseas (1943)
See also: Censorship
- b. 14 f. 12 WQXR 1944-1949
Includes claims for federal income tax refunds and interest on amounts over-assessed