

Abba Hillel Silver Collection Digitization Project

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Series III: Personal Correspondence, 1914-1964, undated. Sub-series A: Chronological, 1914-1964.

Reel	Box	Folder
124	44	141

Personal correspondence, 1935 September.

Western Reserve Historical Society 10825 East Boulevard, Cleveland, Ohio 44106 (216) 721-5722 wrhs.org

PROTECTIVE COMMITTEE FOR

THE/CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY

7% AND 6% PREFERRED STOCK

Committee CARTER H. HARRISON, Jr., Chairman Chicago, Illinois STEPHEN V. R. CROSBY Boston, Massachusetts CHARLES F. GREY Chicago, Illinois GEORGE E. PIKE Waterloo, Iowa

Secretary R. HARLAND SHAW 209 South La Salle Street, Chicago Counsel GANN, SECORD & STEAD Chicago Associate Counsel MALCOLM MECARTNEY Chicago

September 3, 1935.

To the Stockholders of

THE CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY:

A series of Court decisions, re-inforced by the expressions of policy contained in recently enacted amendments to the Federal Bankruptcy Act, clearly indicate the public policy of requiring reorganization of distressed railroad properties as promptly as possible. The United States District Court, in which the Rock Island proceedings are pending, recently entered an order requiring the Rock Island to show cause why the company should not be required to submit a plan of reorganization by November 1, 1935.

The generally expressed view has favored awaiting a revival in earnings before reorganization, and this Committee has from time to time concurred in this view. In view of the pressure for reorganization above referred to, however, the Committee has been working to determine the possibilities of a plan that could be put into effect without waiting for a substantial recovery in earnings. In addition to these considerations, the Committee has been moved by some of a more general character. These reasons are summarized in a Plan of Reorganization and Consolidation which the Committee announced on August 30, preparatory to filing it with the Interstate Commerce Commission and the United States District Court.

Summary of Plan

The proposed plan embodies the consolidation of the systems of The Chicago, Rock Island & Pacific Railway Company, the St. Louis-San Francisco Railway Company, and the Chicago & Eastern Illinois Railway Company. There are now pending in the Federal Courts proceedings for the reorganization of each of these carriers under Section 77 of the Bankruptcy Act. Proceedings for the Rock Island and for the C. & E. I. respectively are pending in the United States District Court at Chicago, and the Frisco proceedings are pending in the District Court at St. Louis.

The Rock Island system operates over 8,000 miles of line located in fourteen central and western states. The Frisco operates over 5,800 miles and the C. & E. I. about 940 miles. Thus the total mileage of the consolidated system would be approximately 15,000, with a direct line, and in many cases the shortest line, between most of the important trade centers of the Mississippi Valley. In addition to Gulf ports at Galveston and Pensacola, there would be available connections over independent or allied lines to Mobile and New Orleans. The accompanying map of the proposed consolidated system illustrates these features.

The printed plan covers comprehensively the premises upon which the proposal is based. It sets forth the method of consolidation simultaneously with reorganization, and the provisions for all liabilities of each of the constituent companies, for representation on the Board of Directors and for the raising of approximately \$4,700,000 of new money. Necessarily, this letter can only summarize briefly certain features pertaining especially to the interests of stockholders. Copies of the complete plan will be mailed to any stockholder upon application to the Secretary of the Committee.

Provision for Stockholders

All classes of stock of all three of the proposed constituent companies are given consideration in the plan. While the plan contemplates that stockholders wishing to do so may participate in the arrangement for raising new money, provision is made for allocation of an estimated minimum of new stock, without cost, to stockholders not desiring to participate in this arrangement.

The plan proposes the organization of a syndicate (in which no member of this Committee may be directly or indirectly interested) for the purpose of distributing new shares not acquired by present stockholders. The syndicate will be required to sell only as much of such stock as is necessary to pay the pro rata reorganization expenses and provision for working capital applicable to that stock. It is estimated that at least 40 per cent of such stock will remain available to be issued to non-subscribing shareholders, thus assuring them of this minimum participation without any cash payment whatever.

Briefly, the different classes of stock are treated as follows:

For each present share of Rock Island preferred stock (the 7% and 6% issues ranking alike as to assets) there would be issued upon the payment of \$2.50 per share, one-half share of new \$100 par preferred stock and one share of new \$50 par common. To preferred stockholders not desiring to make this payment there would be exchanged, for each present share, one-half share of new preferred and an estimated minimum of 40/100 share of new common.

For each present share of Rock Island common there would be issued upon payment of \$2.50 per share, one share of new common, or without such payment there would be exchanged for each present share of Rock Island common an estimated minimum of 40/100 share of new common.

For each present share of Frisco preferred and common stocks (ranking alike as to assets), there would be issued upon payment of \$1.25 per share, one-half share of new common, or without such payment there would be exchanged for each present share an estimated minimum of 20/100 share of new common.

For each present share of C. & E. I. preferred stock there would be issued upon payment of \$1.25 per share, one share of new common, or without such payment there would be exchanged for each present share of C. & E. I. preferred an estimated minimum of 70/100 share of new common.

For each present share of C. & E. I. common stock there would be issued upon payment of \$1.25 per share, one-half share of new common, or without such payment there would be exchanged for each present share of C. & E. I. common an estimated minimum of 20/100 share of new common.

The following table summarizes these terms to stockholders:

TREATMENT OF STOCKS (Per Share Outstanding)

OPTION "A"-Amounts received on payment of indicated amounts toward reorganization expense and working capital. OPTION "B"-Partly estimated minima to be received by present stockholders without such payment.

0	Net Amount Out- standing Before Consolidation (giving effect to		Cash Paymen Required for	OPTION "A"			OPTION "B"			
	inter-company eliminations)	ISSUE	Exercise of Option "A"	New	c	New	Equivalent Par	New Preferred	New Common	Equivalent Par
	56,026,422 R	ock Island preferred ock Island common risco preferred and com	2.50	1/2 share*	1	share share share	\$100 \$50 \$25	½ share*	40/100 sh. est. 40/100 sh. est. 20/100 sh. est.	\$70 partly est. \$20 estimated \$10 estimated
	22,046,100 C	& E. I. preferred	1.25			share*)	\$50		{ 1/2 sh.* } {20/100 sh. est.}	\$35 partly est.
	23,845,300 C	. & E. I. common	1.25		1/2	share	\$25		20/100 sh. est.	\$10 estimated

* These securities are to be received unconditionally and independently of the choice of options.

Comparative Statistics

The earning power on the new stock, as indicated by various illustrations in the plan based upon the consolidated net income of the constituent companies, promises to be definite and in some cases substantial, under varying conditions. While a deficit applicable to the common stock would have been indicated in the period 1930-1934, as is the case with most railroad equities, the ten-year average for 1925-1934 would be equal to \$3.74 per share on the new common. With a recovery of but 50% from the extreme low in net income since 1929, a balance of \$1.46 would be shown on the common stock, while a recovery to the extent of two-thirds of that decline would indicate earnings of \$5.19 a share. These calculations make no allowance for benefits resulting from retirement of debt, which under the plan would be substantial as earnings permitted, nor for benefits resulting from the consolidation.

Enclosed herewith is a table showing figures applicable to the new company, compared with those for seven existing railroad companies.

The fixed charges proposed for the new company for the first five years after reorganization would have been covered more than twice (similarly calculated) in each of the years 1932, 1933 and 1934. Those proposed to be in effect during the second five years would have been covered on an average of 1.49 times during the years 1930-1934, and over 3 times during the ten years 1925-1934. It is anticipated that substantial retirements of debt will take place during the decade following reorganization, but without allowing for this, the maximum amount of annual fixed charges possible under the plan would have been covered over twice by the average earnings during the ten years ending with 1934. Only on the assumption that the drastic equivalent of 1930-1934 will recur in full and continuous force within the next decade could the reorganized company encounter financial difficulties, and then not necessarily, because of the possible accumulation of resources meanwhile.

Provision for Creditors.

Underlying mortgage issues with a few exceptions, are left undisturbed as to nature of lien and principal amount. The proposed rearrangement of maturities would facilitate payment at the respective maturity dates with a minimum recourse to refinancing. During a period of not more than five years after reorganization, interest on underlying bonds may be cumulative instead of fixed.

A comprehensive new junior mortgage issue is proposed, with a sinking fund calculated to retire more than half of the outstanding amount before maturity. Bonds under this mortgage are to be issued in the main to present junior liens. Interest on these new bonds would be cumulative only to the extent earned during the first five years, cumulative whether or not earned during the second five years, and fixed thereafter.

Bank, Reconstruction Finance Corporation and Railroad Credit Corporation obligations, with accumulated interest computed at 3%, are to be funded into new Eight-Year 3% Notes.

Equipment trust obligations of the Rock Island and Frisco are to be consolidated into a new series of Equipment Sinking Fund Notes, to which is to be assigned a sinking fund equal to the annual depreciation charge on pledged equipment (approximately \$4,000,000). It is estimated that in this manner, adding to the fund the interest on notes retired, all of the equipment issues if the two larger companies will be retired within ten years. The small amount of C. & E. I. Equipment Trust Notes are to be assumed without material modification.

By far the greater part of the obligations of the new Company would carry interest rates of 4% or less.

A summary of the resulting capitalization and reserves would be as follows:

Mortgage bonds:

Underlying liens	\$179,000,000
Junior liens	
Equipment trust notes	47,000,000
Eight-year secured notes	39,000,000
Preferred stock	
Common stock	
Corporate surplus	11,000,000
Reserves	132,000,000

Total capitalization, reserves and equity (approximate)\$942,000,000

The capitalization per mile of the new company of approximately \$54,000 (capitalizing rentals at 5%) compares favorably with that of most railroads in the United States. The only major systems of the west with a more conservative figure are the Atchison, capitalized at approximately \$50,000 per mile, and the Burlington at approximately \$42,000. In the entire country there are only two other important examples of a lower figure—the Maine Central (\$51,600) and the Bangor & Aroostook (\$45,000).

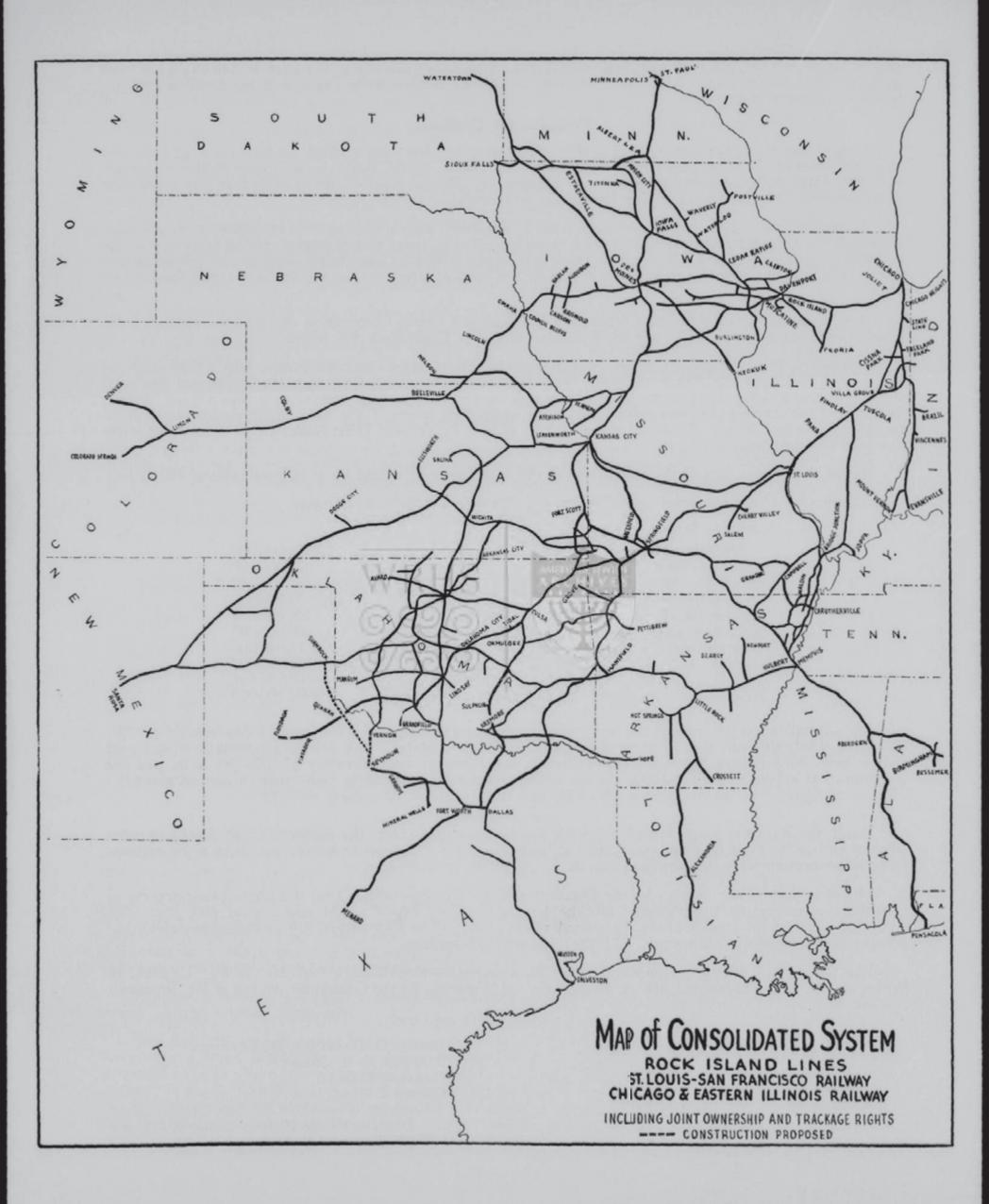
While the information presented herewith has been compiled from the customary statistical and other sources and is believed reliable, the figures submitted are not to be construed as warranties or representations in connection with the purchase or sale of securities, or otherwise.

The presentation of this plan by the Committee is not a representation that the Committee purports or is authorized to commit the preferred stockholders of the Rock Island to the approval of such plan. No action on the part of stockholders is required at this time. The Committee will endeavor to report important developments in connection with the plan and proceedings.

The Committee takes this opportunity of announcing to stockholders that Mr. George E. Pike, of Waterloo, Iowa, has succeeded Mr. A. E. Rumsey, of Waterloo, on the Committee, acting at Mr. Rumsey's request.

Yours very truly,

CARTER H. HARRISON, JR., Chairman, STEPHEN V. R. CROSBY, CHARLES F. GREY, GEORGE E. PIKE, Protective Committee for The Chicago, Rock Island & Pacific Railway Company 7% and 6% Preferred Stock.



STATISTICS APPLICABLE TO SELECTED RAILROADS, AS COMPARED WITH PRO FORMA STATISTICS APPLICABLE TO THE NEW COMPANY PROPOSED BY THE ROCK ISLAND PREFERRED STOCK COMMITTEE.

ON COMMON STOCK	Baltimore & Ohio	Erie	М-К-Т	Illinois Central	New York, Chi. & St. Louis	Southern Pacific	Southern Railway	Average for 3 Trunk Lines	Average for 4 Western and Southern Roads	Average for 7 Companies	PROPOSED NEW COMPANY
Earnings per share 1925-1934 aver- age	\$ 6.29	\$ 1.36	def.\$ 0.15	\$ 4.72	\$ 4.33	\$ 5.97	\$ 5.18	\$ 3.99	\$ 3.93	\$3.96	\$ 3.74
Earnings per share 1929	10.31	6.04	5.10	9.14	15.50	12.74	11.73	10.62	9.68	10.08	12.60
Earnings per share based upon re- covery of half of extreme decline 1929-1934	3.45	0.33	2.47	2.84	def. 1.99	5.61	0.41	0.60	2.83	1.87	1.46
Earnings per share based upon re- covery of two-thirds of extreme decline 1929-1934	5.74	2.23	3.35	4.99	4.84	7.98	4.18	4.27	5.13	4.76	5.19
Prior issues per share	292.00	227.90	214.00	298.96	600.00	222.57	279.57	373.30	253.78	305.00	348.87
Book value per share	129.00	119.00	84.00	155.00	150.00	189.00	163.00	132.67	147.75	141.29	55.33*
Cumulative prior income charges per share	12.68	8.25	11.75	12.07	28.38	8.20	11.10	16.44	10.78	13.20	5.15†
Non-cumulative prior income charges per share	0.81	1.68	VRI	0.73	AMERIC	HI VE S	2.30	0.83	0.76	0.79	7.03†
Maturities per share, including equip- ment trust notes-1936	6.48	3.50	000	9.84	4.80	6.47	6.31	4.93	5.66	5.34	2.08
1937	4.88	2.11	NGE/	11.23	73.15	3.29	2.33	26.71	4.21	13.86	2.19
1938	1.85	4.67	5000	3.30	1.88	1.87	11.47	2.80	4.16	3.58	2.31
1939	20.79	2.76	167	2.36	1.04	1.31	1.58	8.20	1.31	4.26	2.67
1940	1.29	1.33	0.14	1.72	0.47	1.09	1.05	1.03	1.00	1.01	2.64
1941-1945 incl	19.33	4.02	0.24	2.71	1.90	2.58	2.20	8.42	1.93	4.71	33.66
OTHER STATISTICS	¢160 520	¢221 001	¢ 72.006	\$109 417	\$120.057	\$112 012	\$ 91 202	\$177 AEC	04 107	¢100.000	A
Capitalization per mile	\$160,520	\$231,891	\$ 72,906	\$108,417	\$139,957	\$113,813	\$ 81,293	\$177,456	\$ 94,107	\$129,828	\$ 54,438
Times fixed charges earned 1932- 1934 average	0.90	0.93	0.77	0.88	0.76	0.89	0.72	0.86	0.82	0.84	2.43†
Ton miles per mile 1934	2,010,667	2,933,548	588,086	1,511,480	2,083,454	763,237	257,054	2,342,556	904,964	1,521,075	663,020
Average miles operated 1934	6,278	2,305	3,294	4,998	1,691	13,253	6,645	3,425	7,048	5,495	14,700
Market price August 26, 1935	161/4	12	47/8	145%	101/2	191⁄4	9	127/8	117/8	123/8	-

* After substantial reserves.

† Applicable to first five years under plan.

While every effort has been made to insure the accuracy of this information and these statistics, compiled from the customary sources, they are not to be construed as warranties or as representations.

INTERNATIONAL SOCIETY OF THETA PHI

The Secretary

NASHVILLE, TENNESSEE 626 Doctors Building FRED. B. FISHER, PRESIDENT S. PARKES CADMAN, VICE-PRES ELMER T. CLARK, SECRETARY LUDD M. SPIVEY, TREASURER

September 5, 1935

Dr. A.B.Silver, The Temple, E. 105th St. & Ansel Rd., Cleveland, Ohio

My dear Doctor Silver :-

On behalf of the officers and trustees of the Theta Phi Society I have the honor to invite you to membership in the Society and to become the representative of your group on the Senate. The membership fee will be waived in consideration of your service on the Senate.

The enclosed booklet will give you information concerning the Society, and I am sending a Bulletin, which, unfortunately, is not wery recent. The Society now has four chapters in as many outstanding seminaries, with about one hundred and fifty National members of distinction. Rabbi Newfield of Birmingham is thus far our only Jewish member, but it is desired to receive others as soon as practicable.

I feel sure you will approve the ideals of the Society, and the service you can render will do much to make them effective. We will await with eagerness your acceptance of membership in the Society and on the Senate.

With fraternal greetings and good-

will, I beg to remain,

ncerely yours,

Elmer T.Clark Secretary

ETC/C

International Society of Cheta Phi

International Society of » » » Theta Phi « « «

An Honor Society for Ministers and Religious Workers, Without Distinction of Creed, Race or Sex, Chartered by the State of New York. * * *

Officers

President

DR. FRED. B. FISHER

Pastor of the First Methodist Episcopal Church at Ann Arbor, Michigan; formerly Bishop of the Methodist Episcopal Church.

Vice-President

DR. S. PARKES CADMAN

Pastor of the Central Congregational Church of Brooklyn; Radio Minister and ex-President of the Federal Council of the Churches of Christ in America.

Secretary

DR. ELMER T. CLARK

Assistant Secretary of the Board of Missions of the Methodist Episcopal Church, South, Nashville, Tennessee.

Treasurer

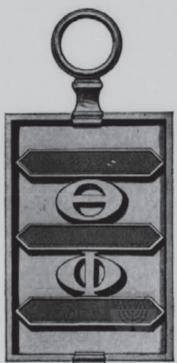
DR, LUDD M. SPIVEY

President of Southern College at Lakeland, Florida.

THE SENATE OF THETA PHI (In Addition to the Officers)

- DR. WILLIAM S, ABERNETHY, Pastor of Calvary Baptist Church, Washington, D, C,
- DR. A. W. BEAVEN, President of Colgate-Rochester Theological Seminary, Rochester, N. Y.; President, Federal Council of the Churches of Christ in America.
- DR. EDGAR S. BRIGHTMAN, Professor of Philosophy, Boston University, Boston, Mass,

- DR. SAMUEL MCCREA CAVERT, General Secretary, Federal Council of the Churches of Christ in America, New York City.
- DR. RALPH E. DIFFENDORFER, Secretary, Board of Foreign Missions, Methodist Episcopal Church, New York City.
- DR. WILLIAM H. FOULKES, Pastor of Old First Presbyterian Church, Newark, N. J.
- DR. JAMES GORDON GILKEY, Pastor of South Congregational Church, Springfield, Mass.
- DR. CHARLES L. GOODELL, Secretary of Evangelism, Federal Council of the Churches of Christ in America, New York City.
- DR. IVAN LEE HOLT, Pastor of St. John's Methodist Church, St. Louis, Mo.
- DR. PHILIP C. KING, President of Washburn College, Topeka, Kansas.
- BISHOP ARTHUR J. MOORE, Methodist Episcopal Church, South, San Francisco, Calif.
- DR. CARL S. PATTON, Pastor of First Congregational Church, Los Angeles, Calif.
- DR. GILBERT T. ROWE, Professor of Theology, Duke University School of Religion, Durham, N. C.
- DR. JOSEPH R. S1200, Pastor of New York Avenue Presbyterian Church, Washington, D. C.
- BISHOP A. FRANK SMITH, Methodist Episcopal Church, South, Houston, Texas.
- DR. EDMUND D. SOPER, President of Ohio Wesleyan University, Delaware, Ohio,
- DR. EDWIN D. STARBUCK, Professor of Philosophy and Director of Character Education, University of Southern California, Los Angeles, Calif.
- DR. WILLIAM WARREN SWEET, Research Professor of Church History, University of Chicago, Chicago, Ill.





JEWEL OF MI THETA PHI

The bars represent the stripes on a Doctor's gown. Academic fields are denoted by the appropriate colors: Red, Divinity or Theology; Purple, Laws; Blue, Philosophy; White, Letters, etc., etc. One, two, or three doctorates can be shown. The above illustration is the jewel of a Doctor of Divinity, Doctor of Theology, or Doctor of Sacred Theology. (The above illustration is about twice the size of the actual key.)

International Society of Theta Phi

Theta Phi is an Honor Society for ministers and religious workers without distinction of creed, race or sex. The corporation is chartered by the State of New York and the corporate headquarters are at 521 Fifth Avenue, New York City. Membership is based on eminence in scholarship or achievement and is by invitation only.

PURPOSES

The comprehensive aim of Theta Phi is to contribute to the development among the religious leadership of that depth of scholarship, catholicity of spirit, exalted ethical conception, sense of obligation, and fraternal co-operation across creedal and racial lines so necessary if that leadership is to meet the intellectual, spiritual, and moral demands of the modern world. It is believed that such a contribution can be made by mobilizing the sentiment and influence of outstanding and like-minded individuals everywhere to support the other agencies working to the common end. The Society hopes to serve the ministerial and related vocations as other professions and the academic world generally have been served by similar societies, Specifically, the objectives are stated as follows:

1. To elevate the ministerial profession in dignity and quality and give it a position of deserved influence in society.

2. To encourage scholarship in the profession and the preparation therefor. 3. To cultivate fraternity, acquaintance, and intercourse among religious workers, especially across denominational lines.

AGENCIES

The agencies and methods for the realization of these aims will be developed in accordance with emerging needs and opportunities. The following have been outlined:

1. Establishment of Chapters in outstanding Theological Seminaries and theological departments of universities, membership being guarded by rigid requirements of scholarship and personality and confined to notable members of the senior class,

2. Establishment of a National Chapter with membership based on scholarship and eminence.

3. Establishment of local Chapters in various cities, the members being drawn from resident National Chapter members.

4. Publication of a bulletin as a medium of exchange between members, to be followed by the establishment of a monthly or quarterly religious review or magazine.

5. Promotion of pulpit exchanges, lectures, travel, and other enterprises between and on behalf of the members,

6. Mobilization of the sentiment and activity of members to develop and secure universal acceptance for a ministerial code of ethics, prevent caricatures of the profession in the press or on the screen, and generally elevate the ministry in social life.

7. Encouragement of the finest type of persons to enter the ministry (discouraging all others), and provision of fellowships for graduate study and travel,

 Co-operation with Theological Seminaries, Universities, and other agencies in all ways possible.

MEMBERS

Members are of two classes—National and Student. National members are selected at large for distinction in scholarship or achievement and correspond to the alumni members of other Societies. Student members are those actively affiliated with Chapters in divinity schools or departments. They are selected by the Chapters with the endorsement of the faculties after meeting high requirements of scholarship, attitude, and personality.

CHAPTERS

There are three classes of Chapters. The National Chapter is the alumni Chapter or Chapterat-large, made up of all members save students. Institutional Chapters are those established in Seminaries. These are to be chartered in the leading institutions of the country. Parent chapters will be founded in the fall and winter of 1934-35 in the northern, central, southern, and western areas. Regional directors in each area will supervise the establishment of Institutional Chapters therein.

Local Chapters are groups of four or more members, National or Student, or both, organized in cities wherein such members are resident. The discussions, influence, and activities of these groups constitute an important agency in achieving the aims of the Society.

INSIGNIA

The Jewel of Theta Phi is a rectangular golden key bearing upon its face the letters Theta and Phi, with three bars corresponding in shape to the stripes on the sleeves of a doctor's academic gown, signifying scholarship, said stripes being enameled in the colors of the academic fields in which members hold doctors' degrees, and in blank for members not holding doctorates. The design for this jewel is protected under the laws of the United States.

GOVERNMENT

The policies of Theta Phi are developed by a Senate, acting in conjunction with the Officers of the Society. The legal body of the Corporation is a smaller Board of Directors, acting under the laws of the State of New York. The members in annual meeting elect the Directors, who in turn elect the Officers, appoint the Senate, and pass on persons proposed for membership in the National Chapter.

FINANCES

Members will pay an initial fee of Ten (\$10) Dollars. Members of the National Chapter will pay no further dues. Local and Institutional Chapters may determine their own dues for local activities. No member may be involved in any financial responsibility for the affairs of the Corporation.

Correspondence should be directed to

DR. ELMER T. CLARK, Secretary

626 Doctors' Bldg.

Nashville, Tenn.



FOLLANSBEE BROTHERS COMPANY

Manufacturers Follansbee Forge

MILLS: FOLLANSBEE,WEST VIRGINIA. TORONTO,OHIO.

GENERAL OFFICES: PITTSBURGH, PENNSYLVANIA

STEEL SHEETS-TIN PLATE - TERNE PLATE

PITTSBURGH, PA. September 5, 1935.

ALL AGREEMENTS CONTINGENT UPON STRIKES, ACCIDENTS OR OTHER CAUSES BEYOND OUR CONTROL AND ALL CREDITS SUBJECT TO APPROVAL OF PITTSBURGH OFFICE.

TO THE BONDHOLDERS, UNSECURED CREDITORS AND STOCKHOLDERS OF FOLLANSBEE BROTHERS COMPANY:

For more than fourteen (14) months, Follansbee Brothers Company has been operating under a Receivership and Trusteeship. The officers and directors of the corporation believe that the time has now arrived when this condition can be brought to an end. Accordingly, considerable attention has recently been given to the matter of Reorganization and we will be able to place a Plan before you very shortly. The Plan will be one which we believe will be fair to all interested parties and one which will insure the future of this long established business against the conditions and circumstances which brought about the receivership and trusteeship.

The Judge of the District Court of the United States for the Western District of Pennsylvania, wherein the Reorganization proceedings for Follansbee Brothers Company are pending, has indicated, in connection with a Plan that has just been filed by a group of merchandise creditors, that no time would be fixed for a hearing on or consideration given to any Plan until an appraisal of the assets of Follansbee Brothers Company had been made pursuant to an order of Court.

The officers and directors of Follansbee Brothers Company are inclined, therefore, at the moment, to await the filing of the appraisal before submission of the Company's Plan.

We kindly ask, therefore, that you withold giving your consent to any plan for the Reorganization of Follansbee Brothers Company until the Company's own Plan has been brought before you.

FOLLANSBEL BROTHERS COMPANY

Chairman of the Board.

WUF:F.

Follansbee Brothers Company

+ 200 +

Proposed

Plan of Reorganization

Filed August 22, 1935

+3800+

UNSECURED CREDITORS PROTECTIVE COMMITTEE

LOUIS BERKMAN, Chairman The Louis Berkman Company Steubenville, Ohio

L. L. DALBEY The Aetna-Standard Engineering Co. Youngstown, Ohio

C. B. EVERBERG, Secretary 1935 Koppers Bldg., Pittsburgh, Pa.

REORGANIZATION COMMITTEE

LOUIS BERKMAN, Chairman Pro Tem L. L. DALBEY C. B. EVERBEEG, Secretary Pro Tem

STRASSBURGER & McKENNA and KAHN & PYLKAS

Counsel for Protective Committee and Counsel Pro Tem for Reorganization Committee (The statements of fact and opinion contained herein are based on and formulated from information obtained by the Unsecured Creditors Protective Committee and representatives from sources that they believe dependable and trustworthy. They are submitted without warranty by the Unsecured Creditors Protective Committee to assist the court and other parties in interest in making a determination as to the fairness of the plan.)

IN THE DISTRICT COURT OF THE UNITED STATES FOR THE WESTERN DISTRICT OF PENNSYLVANIA

In the Matter of a Reorganization of FOLLANSBEE BROTHERS COMPANY, a Corporation

In Bankruptcy No. 18787

ORDER OF COURT

And now, to-wit, August 22, 1935, the within Petition presented in open Court, and on motion of Strassburger & McKenna and Kahn & Pylkas, attorneys for the Unsecured Creditors Protective Committee, it is ordered and decreed that:

1. Permission is hereby given to file the Plan of Reorganization submitted herewith.

2. The Unsecured Creditors Protective Committee is hereby authorized and directed, at the expense of the estate, to have said Plan printed and cause copies thereof to be sent to all bondholders, unsecured creditors, preferred stockholders, common stockholders, and all other parties in interest, as the names of said parties appear on the books and records of the company, or on the records of this Court, for the purpose of giving all parties in interest a reasonable opportunity to express their approval or disapproval of said Plan, and that a hearing be held on said Plan on a date to be hereafter fixed.

3. The Unsecured Creditors Protective Committee shall mail a copy of said Plan to all Committees of Follansbee Brothers Company that have appeared in this proceeding, and to the counsel for all such Committees.

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Per Curiam G

IN THE DISTRICT COURT OF THE UNITED STATES FOR THE WESTERN DISTRICT OF PENNSYLVANIA

In the Matter of a Reorganization of FOLLANSBEE BROTHERS COMPANY, a Corporation

In Bankruptcy No. 18787

(Amended)

PLAN OF REORGANIZATION SUBMITTED AND SPONSORED

BY

UNSECURED CREDITORS PROTECTIVE COMMITTEE

On May 11, 1934, receivers in equity were appointed by the District Court of the United States for the Western District of Pennsylvania. On June 18, 1934, the company filed a petition in bankruptcy under section 77-b of the June 7, 1934, amendment to the Bankruptcy Act for the purpose of reorganization and the former receivers were appointed trustees in bankruptcy. The receivership proceedings were precipitated because the corporation was unable to procure further credit and because of insufficient cash on hand to meet all obligations as they matured.

The assets of the corporation have been in the custody of the court, through its trustees, for over one year in a proceeding designed for reorganization. The status of the company, as well as existing business conditions have made it difficult to formulate a plan of reorganization. Material changes in policy affecting operation must be made in connection with any plan to reorganize if the company is to operate successfully in the future. It is estimated that necessary changes to effect concentration of operation and to eliminate unnecessary duplication of expense will cost at least Two Hundred Thousand Dollars (\$200,000).

Up to the time the receivership proceedings were instituted a considerable portion of the plant activities had been shut down for approximately two years. Machinery and other equipment in the plants have become obsolete, thus making it difficult for the company to compete with volume production methods brought about by new machinery. Separation of plant activities over a wide area increased the burden of expense, making competition with centralized plants more difficult.

Although the company has had successful years since its incorporation in 1895, for the past several years it has gradually been deteriorating, both in equipment and as a factor in the tin and steel industry.

The best opinions available indicate that the company can operate successfully and earn money if changes in operation are effected and concentration of activities brought about under competent management.

ACTIVITIES OF UNSECURED CREDITORS PROTECTIVE COMMITTEE

For the past several weeks Louis Berkman, of Steubenville, Ohio, chairman of the Unsecured Creditors Protective Committee, and counsel for the Unsecured Creditors Protective Committee have compiled data with reference to the financial status of the company, past and present operating problems, and future possibilities of the company with the purpose in mind of formulating a plan of reorganization and procuring the necessary financing. It is estimated that a minimum of Five Hundred Thousand Dollars (\$500,000) additional capital will be required for the operation of the company and to put into effect necessary changes. These parties have been successful in procuring the necessary financing to effect a reorganization of the company under a concentrated, more restricted form of operation above referred to.

REORGANIZATION COMMITTEE

Mr. Louis Berkman has agreed to act as temporary chairman of a reorganization committee and Strassburger & McKenna, of Pittsburgh, Pennsylvania, and Kahn & Pylkas, of Detroit, Michigan, counsel for the Unsecured Creditors Protective Committee, have agreed to act as temporary counsel for said committee, which committee will undertake to effect the plan. It is contemplated that other committees now in existence or that may hereafter be formed, representing bondholders, preferred stockholders, and common stockholders, will designate representatives to act on this committee, at which time the committee will be permanently organized. In the meantime the temporary reorganization committee, with the cooperation and assistance of the Unsecured Creditors Protective Committee, will sponsor the plan hereby submitted. The Unsecured Creditors Protective Committee represents in excess of twenty five per cent (25%) of merchandise creditors' claims, of which twenty five per cent (25%) amount to more than ten per cent (10%) of all claims against the debtor company, within the meaning of the Bankruptcy Act as amended.

SECURITIES AND CLAIMS TO BE DEALT WITH

The securities and claims to be dealt with under any reorganization plan are as follows:

Issued and outstanding first mortgage five per cent (5%) sinking fund gold bonds in the face amount of Two Million Five Hundred Twenty Five Thousand Dollars (\$2,525,000.00). Interest on said bonds from December 1, 1933, to September 1, 1935, including interest at five per cent (5%) per annum on past due coupons amounts to Two Hundred Twenty Eight Thousand Thirty Nine & 15/100 Dollars (\$228,039.15), making a total indebtedness to bondholders as of September 1, 1935, of Two Million Seven Hundred Fifty Three Thousand Thirty Nine & 15/100 Dollars (\$2,753,039.15).

Claims of banks and merchandise creditors—Six Hundred Seven Thousand Two Hundred Forty Five Dollars (\$607,245.00). Interest on said claims at five per cent (5%) per annum from May 11, 1934, (date of receivership) to September 1, 1935, amounts to Forty One Thousand Dollars (\$41,000.00), making a total indebtedness to creditors as of September 1, 1935, of Six Hundred Forty Eight Thousand Two Hundred Fifty Five Dollars (\$648,255.00).

Issued and outstanding thirty thousand (30,000) shares of preferred stock of the par value of Three Million Dollars (\$3,000,000.00).

Issued and outstanding one hundred seventy two thousand eight hundred fifty two (172,852) shares no par common stock.

PLAN OF REORGANIZATION

A new corporation is to be organized under the direction of the reorganization committee to take over the assets of the present corporation and new securities by the new corporation will be authorized as follows:

1. Seven Hundred Fifty Thousand Dollars (\$750,000.00) par value first mortgage ten (10) year bonds.

2. Thirty five thousand (35,000) shares five per cent (5%) non-cumulative convertible preferred stock of the par value of One Hundred Dollars (\$100.00) per share, being a total of Three Million Five Hundred Thousand Dollars (\$3,500,000.00).

3. Three hundred thirty thousand (330,000) shares Class A no-par value common stock.

4. One Hundred sixty five thousand (165,000) shares Class B no-par value common stock.

DESCRIPTION OF NEW SECURITIES BONDS

The bonds will be ten (10) year six per cent (6%) bonds, dated July 1, 1935, and maturing on July 1, 1945. The bonds will bear interest at the rate of six per cent (6%) per annum from the date of consummation of the plan, payable semi-annually on the first day of January and July in each year. The bonds will be redeemable at any time on thirty (30) days notice, in whole or in part, at 104 and accrued interest. Said bonds will be secured by a first mortgage lien covering all of the assets of the company, which lien and/or mortgage shall be satisfactory to counsel for the subscribers to the bond issue.

PREFERRED STOCK

Preferred stock will be five per cent (5%) non-cumulative. Preferred stock will be preferred at to dividends over the common stock at not to exceed Five Dollars (\$5.00) per share per annum, which will be declared and paid by the board of directors and preferred as to assets on liquidation or dissolution. Preferred stock will be redeemable on thirty (30) days notice at one hundred five (105), plus declared but unpaid dividends. Preferred stock may be converted, at the option of the holders thereof, at any time before redemption, within ten (10) years from the date thereof, into Class A common stock of the new company on the basis of three (3) shares of Class A common stock for one (1) share of preferred stock. After provision has been made by the board of directors for the retirement of bonds, twenty five per cent (25%) of the annual net earnings of the company will be set aside in a sinking fund for the retirement of preferred stock. Preferred stock issued and outstanding will have the right to select three out of a board of seven (7) directors of the new corporation as hereinafter set forth. On an affirmative vote of two-thirds (2/3) of the issued and outstanding preferred stock and fifty per cent (50%) of the issued and outstanding Class A common stock, the corporation may be liquidated or reorganized.

As finally drafted and made effective the foregoing rights and limitations on preferred stock shall be subject to the approval of the reorganization committee and the subscribers to the bond issue.

COMMON STOCK

The common stock shall have exclusive voting rights over the preferred stock, excepting that the present bondholder class and present unsecured creditor class shall have the right respectively to select two and one members of the board of directors of the new corporation as hereinabove set forth.

The issued and outstanding common stock shall elect four (4) of the directors by majority vote of such stock.

Subject to the rights of the preferred stock as hereinabove set forth, Class A common stock will be entitled to a priority dividend of One Dollar (\$1.00) per share per annum before any dividends are paid on Class B common stock and will have priority in the assets of the corporation on liquidation or dissolution over Class B common stock.

Subject to the prior rights of preferred stock and after the payment of a dividend of One Dollar (\$1.00) per share per annum on the Class A common stock, Class A common stock and Class B common stock will share equally on any further dividends allocated to common stock.

Holders of Class B common stock will have the right at any time within ten (10) years from the date thereof to convert Class B common stock into Class A common stock upon the payment of Five Dollars (\$5.00) per share to the corporation therefor.

ISSUANCE AND EXCHANGE OF SECURITIES UNDER THE PLAN

It is proposed to issue and sell immediately upon the consummation of the plan Five Hundred Thousand Dollars (\$500,000.00) of the bond issue at par to provide additional working capital. The balance of the bond issue, amounting to Two Hundred Fifty Thousand Dollars (\$250,000.00), now subscribed for, will be sold under the present commitment to purchase the same at par with interest adjusted to date of purchase when, in the opinion of the board of directors and the subscribers to said bond issue, additional capital is necessary.

Present bondholders are offered preferred stock of the new company on the basis of one (1) share of preferred stock for each One Hundred Dollars (\$100.00) of indebtedness evidenced by the bonds and interest coupons thereto attached to date of consummation of the plan.

Unsecured creditors of the company are offered preferred stock on the basis of one (1) share for each One Hundred Dollar (\$100.00) unit of indebtedness, plus interest from May 11, 1934, to the date of consummation of the plan at five per cent (5%) per annum.

Preferred stock will not be issued in fractional shares, but certificates with equal dividend rights will be issued for fractional parts and provision made for reducing these said parts to units according to the method determined upon by the reorganization committee.

The holders of preferred stock evidencing present bonds will be entitled to the designation and selection of two (2) of seven (7) directors to form the board of directors of the new corporation and the holders of preferred stock evidencing present unsecured claims will be entitled to the designation and selection of one (1) of seven (7) directors to form the board of directors of the new corporation.

The holders of thirty thousand (30,000) shares of present preferred stock in the old company are offered one and one-half $(1\frac{1}{2})$ shares of Class A common stock of the new company for each share of old preferred stock, being a total of forty five thousand (45,000) shares.

The holders of one hundred seventy two thousand eight hundred fifty two (172,852) shares of common stock in the old company are offered seventeen thousand two hundred eighty five (17,285) shares of Class A common stock of the new company on the basis of one (1) share of new stock for ten (10) shares of the old stock. Fractional shares will be evidenced by scrip and provision made for consolidating the same into units according to the method determined upon by the reorganization committee.

One hundred sixty five thousand (165,000) shares of Class B common stock will be issued to the underwriters of the first mortgage bond issue to compensate them for said underwriting and their services to the reorganization committee and to provide a stock fund out of which executives connected with the management of the new corporation may participate as an inducement to maintaining and improving management morale.

One hundred two thousand (102,000) shares of Class A common stock will be authorized and held in the treasury of the new corporation to protect the conversion rights of preferred stockholders.

One hundred sixty five thousand (165,000) shares of Class A common stock will be authorized and held in the treasury of the new corporation to protect the conversion rights of Class B common stockholders.

ADMINISTRATION EXPENSES

Administration expenses, fees, and expenses of all committees and counsel as finally approved will be paid by the new corporation in cash.

ANALYSIS

The balance sheet as at May 31, 1935, prepared by the trustees shows total assets in the sum of Eleven Million Three Hundred Thirteen Thousand Six Hundred Seventy Seven & 32/100 Dollars (\$11,313,677.32). The best opinions available on the subject of values with respect to these assets are that they are not worth more than Five Million Dollars (\$5,000,000.00) on a liberal valuation basis to the corporation as a going concern after allowances for concentration of activities and elimination of expense and giving effect to a fairly normal volume of sales under optimistic operating conditions. The realizable value of fixed assets on liquidation has been estimated to be as low as One Million Five Hundred Thousand Dollars (\$1,500,000.00). In setting up the foregoing plan the assets have been taken at an assumed value of Six Million Dollars (\$6,000,000.00). After deduction of Three Million Four Hundred One Thousand Two Hundred Eighty Four Dollars (\$3,401,284), being the amount of new preferred stock to be issued, the equity, as represented by the Class A common stock, would give that stock a value of Forty One & 24/100 Dollars (\$41.24) per share; and as evidenced by Class A and Class B common stock together a value of Eleven & 39/100 Dollars (\$11.39) per share (with interest on bonds and claims calculated to September 1, 1935.)

Under the capital structure of the new company, earnings amounting to Two Hundred Sixty Three Thousand (\$263,000.00) Dollars will be required for interest and dividend purposes above operating expenses and depreciation before dividends will accrue to Class B common stock. On the basis of the past performance of the company with respect to earnings, Class B common stock amounts to little more than a speculation on the possibilities of making the operation successful.

MANAGEMENT

Management will be determined by the reorganization committee, subject to approval by the subscribers to the bond issue.

COMMITMENTS

The underwriters of the bond issue have entered into an agreement with the temporary reorganization committee, agreeing to subscribe to the entire bond issue of Seven Hundred Fifty Thousand Dollars (\$750,000.00) under the terms and conditions of the foregoing plan, namely: that they will purchase at par and pay for immediately in cash upon consummation of the plan

Five Hundred Thousand Dollars (\$500,000.00) of said bonds and the balance of Two Hundred Fifty Thousand Dollars (\$250,000.00) at par (with interest adjusted to date of purchase) when in the opinion of the board of directors of the new company, concurred in by them, further capital is necessary.

Any and all modifications of the plan must be approved by the subscribers to the bond issue before becoming binding on them.

Preparations of notices, designation of depositories, determination of further procedure, and the preparation of all instruments having for their purpose the carrying of this plan into effect will be prepared in manner and form as determined and directed by the reorganization committee, subject to the approval of counsel for the subscribers to the bond issue.

Respectfully submitted,

REORGANIZATION COMMITTEE FOLLANSBEE BROTHERS COMPANY 1935 Koppers Bldg., Pittsburgh, Pa.

(Signed) LOUIS BERKMAN LOUIS BERKMAN, Chairman Pro Tem Louis Berkman Company Steubenville, Ohio

(Signed) C. B. EVERBERG C. B. EVERBERG, Secretary Pro Tem 1935 Koppers Bldg., Pittsburgh, Pa.



UNSECURED CREDITORS PROTECTIVE COMMITTEE Follansbee Brothers Company

(Signed) Louis Berkman LOUIS BERKMAN, Chairman

(Signed) C. B. Everberg C. B. EVERBERG. Secretary

Strassburger & McKenna 25th Floor Grant Bldg., Pittsburgh, Pennsylvania

and

Kahn and Pylkas 1417-25 Nat'l Bank Bldg., Detroit, Michigan

> Counsel Pro Tem for Reorganization Committee

> > and

Counsel for Unsecured Creditors Protective Committee

EXPLANATION OF PLAN

The business of the debtor is the manufacture of steel sheets, tin plate, and other steel products. The debtor has two manufacturing plants, one in Follansbee, Brook County, West Virginia, and the other in Toronto, Jefferson County, Ohio. When receivers in equity were appointed in May, 1934, the plant at Toronto had not been operated by the debtor for about two years except for an approximately 50% operation of the open hearth department. This limited operation was carried on for the purpose of supplying raw material for the plant at Follansbee. The long period during which the plant at Toronto was idle caused considerable deterioration. Subsequently the trustees in bankruptcy in this proceeding expended \$30,970.15 for conditioning the Toronto plant for operation and borrowed \$200,000 under the authorization of the court in the hope that part of this plant could be operated to advantage; but anticipated orders in the volume expected did not materialize, so that nothing substantial has so far come out of this attempt.

In February of this year there was on hand approximately \$350,000 in the possession of the trustees, all of which was required for operation of the Follansbee plant. The machinery for the manufacture of steel sheets at the Toronto plant is obsolete; and under price and other conditions that have obtained during the past three years steel sheets could not be manufactured at that plant on a competitive basis. For years it has been the practice of the debtor company to ship the products of the mill at Toronto, Ohio, to the plant at Follansbee. This has entailed very large expense. General offices have been maintained at Pittsburgh, miles from the center of plant operations, requiring some duplication of office expense at the plant locations. The company has lost money consistently year in and year out over the past several years, its machinery and equipment becoming more and more obsolete, until today it is an unimportant factor in the industry and would have very little opportunity of doing any steel sheet business at a profit if it were not for the fact that depressed business conditions have slowed down production by strip mills, making it temporarily possible for the Toronto plant to produce steel sheet in comparatively small quantities at a profit under existing conditions.

An appraisal of the assets is now under consideration by the court, but in the opinion of the Unsecured Creditors Protective Committee an appraisal could represent nothing more than a guess as to values in a situation where expert opinions may be widely at variance. It is apparent, at least to the Creditors Committee, that the only value that can be estimated with any degree of certainty is liquidating value; and it is likewise apparent, at least to the Committee, that on liquidation the real estate would have very little, if any, value under existing conditions because of lack of demand for such plants, and that the obsolete machinery would represent little more than scrap value unless through good fortune a buyer might be found who could make use of this particular machinery to better advantage than scrap values. It is extremely doubtful, in the opinion of the Committee, if the plants and equipment could be liquidated for an amount sufficient to pay off the first mortgage bonds. There would necessarily be a great sacrifice of other asset values on liquidation. As an example, supplies and spares set up in inventories as current assets are given the value of \$313,257.45 and rolls and annealing equipment \$340,944.10. These items undoubtedly represent full value to a going concern, but hardly any more than scrap value on liquidation.

The assets of the company have been in the possession of the court through receivers or trustees for approximately sixteen months, during which time no approaches have been made by steel interests to acquire the assets and no plan of reorganization has been presented, except the one herewith submitted. In spite of the able management of the trustees, the operation has been continued at a loss. The trustees, after an effort to rehabilitate the Toronto plant, were obliged to curtail. In this situation it appears to the Creditors Committee that all parties in interest are confronted with a choice of eventual liquidation at a tremendous sacrifice in values, or the adoption of a reorganization plan that offers possibilities of success and not mere hope.

Under the plan proposed \$500,000 will become immediately available for additional necessary working capital and an additional \$250,000 will be paid in as and when the company needs additional capital in the opinion of the directors concurred in by the underwriters. It is proposed to concentrate operations at Toronto, Ohio. This will not disturb the labor situation at Follansbee as the Toronto plant is only eight miles from the Follansbee plant. The manufacturing activities at Follansbee can be moved to Toronto at an expense of approximately \$200,000. Offices will be maintained at the plant, eliminating unecessary expense, duplication, and delays. The favorable position of the company for the manufacture and sale of tin products at a profit, for which there is a growing demand, will be emphasized.

In the opinion of persons thoroughly familiar with the business, the entire sum of \$750,000 will be required as additional capital. In view of the opinion of men experienced in the tin and steel industry, obtained by the Committee, that the company could be operated successfully by effecting the improvements above set forth without any radical change in the present capital structure, the Committee has sought to procure the necessary new financing without materially disturbing the present capital structure-at least without harmfully affecting the standing of bondholders, who are entitled to first consideration. The Committee has been successful in its negotiations for the new financing along these lines. Under the plan submitted full protection from a liquidating viewpoint, earnings viewpoint, and operating viewpoint has been given to bondholders. First, the bondholders are offered the full face of their bonds, plus past due interest and interest on past due coupons, in a new preferred stock that assures them priority rights on liquidation; substantial participation in management through the designation of two directors out of a total of seven; priority in dividends with the added right to convert preferred stock into Class A common stock and thus to participate more liberally if the company makes substantial profits; exclusive right to a sinking fund of 25% of earnings for retirement; and right to liquidate upon an affirmative vote of two-thirds, plus an affirmative vote of one-half of the common stock.

Instead of admitting that the company is insolvent and that the preferred stock and common stock have no equity in the assets, the Committee in its negotiations for the new financing has been successful in eliminating the question of solvency or insolvency entirely, with the result that it has materially improved the status of present preferred and common stockholders, providing a substantial equity for them in the face of considerable doubt, in the form of liberal percentages of Class A common stock.

Unsecured creditors have been put on an equal grade with bondholders for the reason that they might have priority rights in assets not covered by the mortgage indenture, securing the bonds, if the assets were liquidated in bankruptcy, which is a court of equity.

On the basis of the earning record of the company for the past several years, the Class B common stock, out of which the underwriters of the bond issue must look for their compensation, will represent no value unless substantial profits are substituted for past losses.

The expenses of administration will be paid in cash, thus eliminating further burdening of the new company with the issuance of additional securities in an amount that would necessarily be considerably larger than cash allowances.

Efficient management is assured, not only to put necessary improvements and changes into effect, but, as well, the energetic and able management of the company, because the Reorganization Committee, formed temporarily by the Creditors Committee, will be made up of repretatives of all groups; and when permanently organized, this impartial committee, in designating directors of the new corporation, in cooperation with the underwriters of the new bond issue, will have full power and authority to adequately protect all groups affected by the plan.

The new financing has been arranged for a limited time. If the plan is adopted, it must be adopted expeditiously. In the opinion of the Committee this plan represents the most practical method of remedying a condition which has prevailed for several years and which has been most detrimental to security holders and creditors. The responsibility for its adoption or failure rests largely with those groups. We trust that you will do your part to make it a success by sending in your assent on the enclosed form immediately.

Dated August 28, 1935.

UNSECURED CREDITORS PROTECTIVE COMMITTEE

LOUIS BERKMAN, Chairman The Louis Berkman Company Steubenville, Ohio

L. L. DALBEY The Aetna-Standard Engineering Co. Youngstown, Ohio

C. B. EVERBERG, Secretary 1935 Koppers Building Pittsburgh, Pennsylvania

TRUSTEES OF FOLLANSBEE BROTHERS COMPANY BALANCE SHEET AS AT JULY 31, 1935

ASSETS

PLANTS, WAREHOUSES AND EQUIPMENT	
Steel Works and Mill, Follansbee, W. Va	77.36
3,265,4	09.99
Less Depreciation Reserve	
Steel Works and Mill, Toronto, Ohio	66.04
Company Houses, Toronto, Ohio	74.89
Other Real Estate, Toronto, Ohio	36.90
8,203,1	
Less Depreciation and Depletion	75.04 5,571,731.57
Warehouse at Pittsburgh, Pa Less Depreciation	90.10
	76.40
	43.91
	05.43
	82.72
	83.90
Copyrights, Trade Marks, etc. 14,4	70.45 533,552.91
	8,403,011.20
INTEREST IN ASSOCIATED COMPANIES	-,,
	00.00
	00.00
	00.00 479,000.00
MISCELLANEOUS INVESTMENTS	
	00.00
	00.00
	96.60
	67.10 56,263.70
DEFERRED EXPENSES	
Unamortized Discount and Expenses on Bonds	38.57
Prepaid Insurance, Stationery, Taxes, etc	61.39
Prepaid Royalty-Cold Metal Process Co 19,5	66.90
	97.50
	82.46
W. Va. Workmen's Comp. Fund.	
	27.58 155,574.40
CORRENT ASSETS	
Inventories	
Raw Materials\$ 60,552.85	
Supplies and Spares	
Rolls and Annealing Equipment	
Material in Process and Finished	13 70
	12.19
Cash, Accounts and Notes Receivable	
Accounts Receivable	
Notes Receivable	
Miscellaneous Receivables 12,381.68	
389,360.78	
	338.65
	70.60
Cash on Hand and in Banks 189,	2,279,018.88
	\$11,372,868.18
	And the second s
LIABILITIES	
FUNDED DEBT	
5% S/F Gold Bonds, 1947\$2,750,000.00	
Less-Held in Treasury	00.00
	\$ 2,593,267.45
TRUSTEES' CERTIFICATES	φ 2,393,201.43
	001 500 00
Amount outstanding and accrued interest	201,708.30
CURRENT INDEBTEDNESS	
Accounts Payable	215,937.18
DEFERRED INDEBTEDNESS	
Accounts and Notes Payable	607,245.02
RESERVES	
	150 204 61
Furnace Rebuilding, Workmen's Comp. Etc.	150,304 .61
TRUSTEES' EQUITY	107 50
Amount as shown on report of 5/11/34	
	332.87
1.631	072.81
	652.48
1,608,	
a,508,	
	566.40
	853.93
	853.93
	853.93 448.31 7,604,405.62
	853.93 448.31 7,604,405.62 \$11,372,868.18

Interest on Deferred Indebtedness and Depreciation Charges have been omitted since May 11, 1934.

UNITED STATES OF AMERICA IN THE DISTRICT COURT OF THE UNITED STATES FOR THE WESTERN DISTRICT OF PENNSYLVANIA

In the Matter of a Reorganization of FOLLANSBEE BROTHERS COMPANY, a Corporation In Bankruptcy No. 18787

ACCEPTANCE OF REORGANIZATION PLAN

To the: Unsecured Creditors Protective Committee

C. B. EVERBERG, Secretary

1935 Koppers Building

Pittsburgh, Pennsylvania

The undersigned, being the holder of securities or other claims against Follansbee Brothers Company, a corporation, acknowledges receipt of a copy of the Plan of Reorganization of Follansbee Brothers Company filed August 22, 1935, together with a copy of order entered by the District Court of the United States for the Western District of Pennsylvania granting permission to said Committee to file said plan, and does hereby assent to and accept the Reorganization Plan as set forth therein.

The undersigned transmits herewith

- Either: Said securities or other tangible evidence of indebtedness, if any, listed below.
- Or: Certificate of any bank, trust company or other depository, similar to the form of certificate enclosed, that such securities or other evidence of indebtedness are held by it for safekeeping or otherwise for the undersigned as specified in such certificate.

Serial

Principal

Securities or Claims:

	Numbers	Amount
First Mortgage 5% Gold Bonds		
Preferred Stock		
Common Stock		
Secured Claims		
Unsecured Claims. (If Note Payable, attach copy of note; if Account Payable, attach statement of account.).		
	Signature	
	Address	
Dated:, 1935.		
CERTIF	ICATE	
The undersigned hereby certifies that on the	e date hereof it held fo	or the account of
Name		Address
for safekeeping or otherwise the following secur Company, a corporation:	ities of or claims again	nst Follansbee Brothers
Securities or Claims	Serial Numbers	Principal Amount
First Mortgage 5% Gold Bonds		
Preferred Stock		
Common Stock		
Secured Claims		
Unsecured Claims		
	Name	of Bank
Dated:	By	
		Title

THE BROOKLYN JEWISH CENTER

667-691 EASTERN PARKWAY

BROOKLYN, NEW YORK

September 6, 1935

Rev. Dr. Abba Hillel Silver The Temple Cleveland, Ohio

Dear Dr. Silver:

Could I trouble you to ask the Librarian of your Temple to mail me a copy or two of your publication which contains a review of Dr. Levinthal's book on "Judaism"? I was told that one of the issues either of April, May or June had such a review.

Thanking you, I am

Sincerely yours, laberg sich

JOSEPH GOLDBERG Administrative Director

JG:RR



PUBLISHERS · THE VIKING PRESS INC · NEW YORK · NY Cable address · Vikpress 18 EAST 48TH STREET Telephone · WIckersham 2-1954

September 6, 1935

Rabbi A bba Hillel Silver Temple Cleveland, Ohio

Dear Rabbi Silver,

We are sending you under separate cover a copy of THE EXPULSION OF THE JEWS FROM SPAIN by Valeriu Marcu. This work by the author of <u>Men and Forces of Our Time</u> and <u>The Birth of the Nations</u> is the history of a period that has been strangely neglected by other writers. Moreover, it throws much light on the general subject of race persecution, and its material reveals marked parallels with current European affairs.

For these two reasons we believe that the book will appeal to readers in widely separated fields, and we hope that if you agree with us you will take occasion to recommend it to others. We look forward, of course, to learning your own impressions of the work.

Sincerely yours,

Robert L. Hatch fr. THE VIKING PRESS INC.

RH:L

September 9, 1935

Naylor's Insurance Agency, Central Union Building, Wheeling, W. Va.

Re: Rabbi Silver's Policy No. XD 16593

Gentlemen:

I note that Rabbi Silver's Policy No. XD 16593 is due on September 14. Rabbi Silver has been spending the summer in Europe and is not expected back until about the 18 of this month. Would you kindly advise whether or not there is an extension of time on this policy? We would prefer to have Rabbi Silver send you his check when he returns but if there is no extension of time, arrangements will be made to pay it on date due.

Thanking you in advance for a prompt reply. I remain

Very sincerely yours,

Secretary to Rabbi Silver.

BJK

LIFE

CASUALTY

Naylor's Insurance Agency

ROY BENTON NAYLOR UNDERWRITER ESTABLISHED 1916 1001 CENTRAL UNION BUILDING WHEELING, W. VA. Good Insurance and Good Service

TELEPHONES OFFICE-WHG. 3550 HOME-WOODS. 239

September 9, 1935.

Rev. Abba H. Silver Cleveland, Ohio.

Dear Rev. Silver:

RBN:S.

As accident insurance has no grace period and we have not yet received your check for renewal of your policy on Sept. 14th, I am enclosing receipt to bind the protection, meantime assuming responsibility for payment and keeping the policy in force.

You have one of the best policies ever devised, carrying \$7500 principal sum for death or dismemberment and \$25.00 weekly indemnity payable as long as disability lasts and both principal sum and weekly indemnity double for travel and certain other accidents. Extra payments for surgical operations that may be necessary and for hospitalization are also provided.

This is excellent protection for yourself and family against the many hazards on all sides, especially since accidents are constantly increasing despite efforts to reduce them.

The last five years, The Travelers paid nearly twenty-two million dollars accident indemnities to thousands of claimants.

You are wise in safeguarding your income with this good policy and your check at your early convenience will be appreciated.

Yours for Protection,

Roshaylon

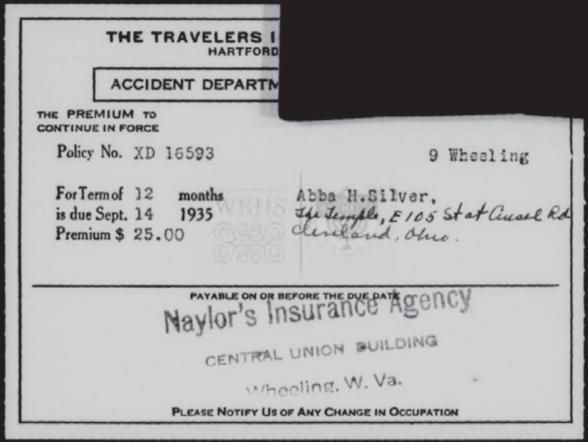
FIRE

Accident Deaths in 1934 99,000, Rise 8.7 Per Cent

According to preliminary figures of the National Safety Council, accident fatalities of all classes rose from 91,087 in 1933 to 99,000 in 1934, thus approximating the all-time high record of 99,300 deaths established in 1930, and recording an 8.7 per cent increase over the previous year.

Occupational accidents claimed 15,-500 lives, an increase of 1,000 or 7 per cent over 1933. Motor vehicle deaths rose to 35,500, increase 13 per cent, to establish a new record in highway slaughter. The previous record, 33,675 fatalities, was reached in 1931. Home accident deaths in 1934 are estimated at 33,000, an increase of 3,000. The rest of the 99,000 fatalities fell into the "other public" group of the National Safety Council classifications.

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FARRAR & RINEHART PUBLISHERS

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10 September 1935

Dear Rabbi Silver:

I am sending you a copy of THE JEWISH CARAVAN, edited by Leo W. Schwarz, which we are publishing on September 17th.

Mr. Schwarz is a very fine student of Hebrew literature and he has put a great deal of labor and intelligence into the book. I hope that you will read it, and if you would like to drop me a note about it, I should be most grateful.

Yours sincerely,

JF:M

Rabbi Abba Hillel Silver The Temple Euclid Avenue & 105th St. Cleveland, Ohio

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September 10, 1935.

Miss Bessie Kline, Secretary. The Temple, East 105th Street at Ansel Road, Cleveland, Ohio.

Re: Rabbi Silver's Accident Policy No. XD-16593

Dear Miss Kline:

I have your letter dated September 9, 1935 relative to the above accident policy. Wish to advise that it will be cuite in order for you to take 30 days in which to pay this premium and in the meantime, Rabbi Silver is covered as he holds the renewal receipt.

Trusting this will be satisfactory, believe me,

Yours very truly,

R.B. Maylar.

RBN:S.

ADELBERT COLLEGE WESTERN RESERVE UNIVERSITY CLEVELAND, OHIO

OFFICE OF THE DEAN

September 11, 1935

Rabbi Abba H. Silver Ansel Temple Ansel Road and East 105th Street Cleveland, Ohio

My dear Rabbi Silver:

Especially at this time of the year, Adelbert College of mestern Reserve University has applications from many men whose attendance at college depends upon their doing part-time work to earn some of their expense. They are able and willing to do any sort of work for small remuneration or will accept room or board or both in return for service.

It would be splendid if you could call these facts to the attention of the members of your church. They will appreciate how important it is that these students continue their higher education in these unsettled times.

Often problems of domestic or other part-time work can be satisfactorily solved by student help, and students have given excellent service for short hour positions in nearly any kind of business or industry. For recommended students call the Adelbert Employment Office, Cedar 8780.

Your assistance will be highly ap-

preciated.

Very truly yours,

BWHall

C. W. Hall Placement Adviser

September 11, 1935

Elmer T. Clark, Secretary, International Society of Theta Phi, 626 Doctors Bldg., Nashville, Tennessee.

My dear Mr. Clark:

In reply to your letter of September 5. permit me to state that Raboi Silver has been spending the summer in Europe. He will return to Cleveland the end of next week. I shall be pleased to refer your letter to him then.

Very sincerely yours,

BJK

Secretary to Rabbi Silver.

Temple Beth El 151-161 Richmond Avenue Buffalo, IL. Y

STUDY OF THE RABBI REUBEN J. MAGIL

September 12, 1935

Rabbi Abba Hillel Silver

The Temple

Cleveland, O.

Dear Rabbi Silver;

Will you kindly put me on your Bulletin mailing list. I know that I shall learn much from the Bulletin.

With cordial New YearIs greetings,

and heartfelt thanks for your kindness in this matter,

I remain,

Sincerely yours,

Renberg magil



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SECTY TO DR ABBA HILLEL SILVER

THE TEMPLE EAST 105 ST AND ANSEL RD CLVD WHEN AND WHERE DOES DOCTOR SILVER ARRIVE STOP DOES HE INTEND STAYING NEWYORK WIRE REPLY HARRIMAN 44 WEST TENTH STREET NEWYORK URGENT

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TELEPHONED FROM MAIN 4.85.44

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BENJAMIN FRANKLIN SAID, AT ONE OF THE CONVENTION CONFERENCES AT THE TIME OF THE FRAMING OF THE CONSTITUTION OF THE UNITED STATES:

"In whatever country Jews have settled in any great numbers, they have lowered its moral tone; depreciated its commercial integrity; have segregated themselves and have not been assimilated; have sneered at and tried to undermine the Christian religion upon which that nation is founded by objecting to its restrictions; have built up a state within a state; and when opposed, have tried to strangle that country to death financially, as in the case of Spain and Portugal.

"For over 1700 years the Jews have been bewailing their sad fate in that they have been exiled from their homeland, as they call Palestine. But, gentlemen, did the world give it to them in fee simple today, they would at once find some cogent reason for not returning. Why? Because they are vampires. They cannot live only among themselves. They must subsist on Christians and other people not of their race.

"If you do not exclude them from these United States, in this Constitution, in less than two hundred years they will have swarmed in such great numbers that they will dominate and devour the land, and change our form of government, for which we Americans have shed our blood, given our lives, our substance and jeopardized our liberty.

"If you do not exclude them, in less than two hundred years our descendants will be working in the fields to furnish them substance, while they will be in the counting-house rubbing their hands.

"I warn you, gentlemen, if you do not exclude the Jews for all time, your children will curse you in your graves. Jews, gentlemen, are Asiatics, let them be born where they will, or how many generations they are away from Asia; they will never be otherwise. Their ideas do not conform to an American's, and will not, even though they live among us ten generations. A legpard cannot change its spots. Jews are Asiatics, are a menace to this county if permitted entrance, and should be excluded by this Constitution."

I am looking up Early records to see of BF wer said that hat Letter Addressed to a Mr. Tuggle by Major Raphael J. Moses, of Columbus, Georgia, August 29, 1878.

(Major Moses was the grandfather of Lionel Moses, of the Chicago Office of The American Weekly, Inc. [Hearst publication]).

"I have taken time to authenticate a report which I heard for the first time on the evening of the last day of the convention. At West Point, during your congressional campaign, and in my absence, you sought for me a term of reproach, and from your well-filled vocabulary selected the epithet of Jew.

"Had I served you to the extent of my ability in your recent political aspirations and your over-burdened heart had sought relief in some exhibition of unmeasured gratitude, had you a wealth of gifts and selected from your abundance your richest offering to lay at my feet, ----you could not have honored me more highly, nor distinguished me more gratefully than by proclaiming me a Jew.

"I am proud of my lineage and my race; in your severest censure you cannot name an act of my life which dishonors either, or which would mar the character of a Christian gentleman. I feel it an honor to be one of a race whom persecution cannot crush; whom prejudice has in vain endeavored to subdue; who, despite the powers of man and the antagonism of the combined governments of the world, protected by the hand of the Deity, have burst the temporal bonds with which prejudice would have bound them, and after nineteen centuries of persecution still survive as a nation, and assert their manhood and intelligence, and give proof of 'the divinity that stirs within them' by having become a great factor in the government of mankind.

"Would you honor me? Call me a Jew. Would you place in unenviable prominence your own un-Christian prejudices and marrow-minded bigotry? Call me a Jew. Would you offer a living example of a man into whose educated mind toleration cannot enter, on whose heart the spirit of liberty and the progress of American principles has made no impression? You can find it illustrated in yourself. Your narrow and benighted mind, pandering to the prejudices of your auditory, has attempted to taunt me by calling the a Jew, ----one of that peculiar people at whose altars, according to the teachings of your theological masters. God chose that his son should worship.

"Strike out the nationality of Judea and you would seek in vain for Christ and his apostles. Strike out of sacred history the teachings of the Jews and you would be as ignorant of God and the soul's immortal mission as you are of the duties and amenities of social life. "I am not angered; but while I thank you for the opportunity which you have given me to rebuke a prejudice, confined to a limited number distinguished for their bigotry and sectarian feelings, of which you are a fit examplar, I pity you for having been cast in a mould impervious to the manly and liberal sentiments which distinguish the nineteenth century.

"You are not created without a purpose; nature exhibits her beauties by the contrast of light and shade; humanity illustrates its brightest and noblest examples by placing its most perfect models in jumtaposition with the meanest specimens of mankind. So that you have the consolation of knowing that your mind has been thus deformed in the wisdom of the Great Architect that you might serve as a shadow to bring forth in bold relief the brighter tints of that beautiful picture of religious toleration engrafted in the Constitution of the United States by the wisdom of our fathers.

"I have the honor to remain, sir,

"Your most obedient servant,

"RAPHAEL J. MOSES

"Columbus, Georgia, "August 29, 1878."

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Ninth Street and Reid Avenue Lorain, Ohio

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Rabhi JULIUS KERMAN

September 20, 1935

Dr. Abba H. Silver % The Temple Euclid Ave. & Ansell Rd. Cleveland. Ohio

Dear Dr. Silver:

Reverend Herbert Loomis of the First Congregationalist Church of this city, and I, should like to see you next Tuesday morning, September 24th, when we hope that it will be convenient for you to give us a few minutes.

Wishing you a happy New Year, I am,

Cordially yours,

Rabbi

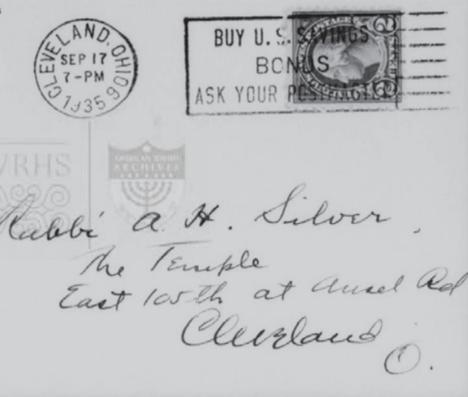
JK:YB

Mathan Lasse,

SUITE 800, NATIONAL CITY BANK BUILDING

EUCLID AVENUE AT EAST SIXT + STREET

CLEVELAND, OHIO



September 20, 1935

The New York Times. Times Square, New York, N.Y.

Gentlemen:

Enclosed is my check for \$15 which covers my subscription to the New York Times for one year from August 30, 1935 to August 30, 1936.

In the future please send my paper to the following address:

> Dr. A. H. Silver 10311 Lake Shore Blvd. Cleveland, Ohio.

Thanking you for your courtesy, I remain

Very sincerely yours,

BJK

NATIONAL OFFICE

Friends of the Soviet Union

(UNITED STATES SECTION)

824 BROADWAY, NEW YORK CITY PHONE: GRAMERCY 5-9879



CORLISS LAMONT

HERBERT GOLDFRANK NATIONAL SECRETARY

A. A. HELLER TREASURER

EDWIN SEAVER EDITOR, SOVIET RUSSIA TODAY OUR AIM — TO SPREAD THE TRUTH ABOUT THE SOVIET UNION: TO ANSWER THE SLANDERS OF ITS ENEMIES: TO SUPPORT THE SOVIET PEACE POLICY AND DEFEND THE RIGHT OF SOVIET WORKERS AND FARMERS TO CONTINUE SOCIALIST CONSTRUC. TION WITHOUT INTERFERENCE. OFFICIAL ORGAN Soutiet-Russia Onday ONE DOLLAR PER YEAR 490

1867 Colonnade Rd. Cleveland, O. Sept. 21, 1935

Rabbi Silver The Temple Ansel Ave. & E. 105th St. Cleveland, O.

Dear Doctor Silver:

It was with keen pleasure that I read your article in the Press, particularly your references to the Soviet Union. With the barrage of lies and slanders constantly being carried on by the reactionary press against a country, which is attempting to build a new world, it is particularly gratifying to see a person of your influence come forward boldly with the truth.

In the name of the National Committee of the Friends of the Soviet Union, of which I am a member, I extend to you our warmest congratulations and hope that your influence will serve to cement a closer friendship between our country and the Soviet Union.

The Jewish people of Cleveland should know more of how their brothers live and work in a country which ohly eighteen years ago was the center of progroms and outrages against the Jews. There are indeed too few people in our community who have the knowledge or courage to come forward and speak honestly on this subject. Many of our people incorrectly believe that Zionism and Sovietism are so diametrically opposed to one another, that a friend of one philosophy must inevitably be an enemy of the other. Many of our people, furthermore, do not realize how fast the tendencies of Fascism are developing in this country, and the results that Fascism brings to the Jewish people.

For these reasons and many others, our organization has been working to spread the correct information about the Soviet Union, not only among the Jewish people, but among all people who have much to gain from a correct understanding of life in the U.S.S.R. NATIONAL OFFICE

Friends of the Soviet Union

(UNITED STATES SECTION)

824 BROADWAY, NEW YORK CITY PHONE: GRAMERCY 5-9879

OUR AIM -

TO SPREAD THE TRUTH ABOUT THE SOVIET UNION: TO ANSWER THE SLANDERS OF ITS ENEMIES; TO SUPPORT THE SOVIET PEACE POLICY AND DEFEND THE RIGHT OF SOVIET WORKERS AND FARMERS TO CONTINUE SOCIALIST CONSTRUC. TION WITHOUT INTERFERENCE.

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official organ Soutiet-Russia Coday one dollar per year 490



CORLISS LAMONT

HERBERT GOLDFRANK

A. A. HELLER TREASURER

EDWIN SEAVER EDITOR, SOVIET RUSSIA TODAY

Our Cleveland organization is therefore calling upon you to help us spread a little more turth. You have been to the Soviet Union. You have also been to Germany. These two countries are today the outstanding examples pointing the road that civilization might take. Who can be better qualified to speak about the life of the Jewish people in these two countries, than you? We realize that you are now pressed for time, but if you would express a desire to speak for us, we would immediately proceed to organize a city-wide meeting, where thousands could come to hear you.

A favorable reply would oblige.

Fraternally yours,

Frances Trent NAT'L REP. F.S.U.

Frances Trent 1867 Colonnade Rd. Cleveland, O.

3027 Mashington Blud, Cleveland This Jept. 2321 1935. Rabbi abba Hillel Silver 10311 Lake Shore Blud. Cleveland this. my len Rabbi :- ! It is with reluctonce assure you that Vin pinge upon your valuable time but I will try and make this note as brief as possille. hadezdin, instructor as

3. your great shility to convey since ofter asking Mr. hadezdin the reason In his question he isked me to place unte your a letter to the effect that if at all possible In you I great him Just a gen minutes in person of this he can discuss the conditions in Russin with you. He told me he kas read your inticle in The Press afen days ago, just in the states and was

2. The Imperial Ressin School of the Donce, Concepte Hall Builday, Cleveland, this approached me and acked me how well I know you and in answer that told him my acquaintance eiten of heing very abuitty introduced to you by my neighton, mo. Vactor, some in ago, being a member of the Lample in good standing hope, and hoving the highest views and ideas and in

4. greetlyinpressed. mr. hadegtin nobon in Russia and line these until the Frenchin ister which he gled to Paris or thereatour. This family remained in France and have been there ever since. Thanking your for any crustery you may extend to m. nodezdan, Sam, Respectfully yours Rebecco S. Cohen To refred your memory as I por which Cohen of Cleveland) might be, thelity you so grated yesterday of the Single auditoria leading your son.)

September 23, 1935

Miss Frances Trent, Friends of the Soviet Union, 824 Broadway, New York, N.Y.

My dear Miss Trent:

Let me thank you for your kind letter of September 21. I appreciate what you say about my statement to the press. I hope that you listened in to my radio broadcast last Saturday evening at which time I dualt at greater length on my visit to Soviet Russia.

With reference to your suggestion of organizing a city-wide meeting. I am inclined to think that I can be of greater use in disseminating true information about conditions in the Soviet Union under neutral auspices rather than under the auspices of an organization definitely committed to pro-Soviet propaganda. I will have occasion during the next few months to address quite a mumber of civic organizations and to speak in my own pulpit on my visit to Russia.

With all good wishes, permit me to remain

Very sincerely yours.

 $\delta d t$

BJK: AHS

September 23, 1935

Rabbi Julius Kerman, Agudath B'nai Israel Congregation, Ninth Street and Reid Avenue, Lorain, Ohio.

My dear Raobi Kerman:

I am sorry that I could not answer your letter in time. I have but recently returned from abroad. If it is not too late, I shall be very pleased to see you and Reverend Loomis in my study some time next week. Please phone in advance and notify my secretary of the exact time of your coming.

With all good wishes, I remain

Very sincerely yours.

AHS: BK

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sept. 23, 1935. Dear Jabbi Silver, Before I should commence the body of my letter I wish to beg indulgence from such a renowned person as you for my utilizing these few precious momento of your very busy time for reading this existle. I have tried repeatedly, Jobbi Selver, to get in touch with you through your secretary, but she states that it is absolutely an impossibility to do so. It may be that you, undoubtedly will not even remember me not

Since then she has progressed for with your encouragements. She has been abroad for nine and a half years with the sole purpose of reaching her ultimate desire - that of becoming a great artist. Her work throughout Europe has been widely hailed by all the critics. They call her the girl with the golden voice. Her future was secure abroad, but due to my failing health with which I have been afflicted for these past coupse of years & find it necessary that she leave her career behind and to come home

my daughter. Therefor before I go any further in stating my intentions and purpose in writing allow me to introduce myself. am apre. L. Braman . My daughter is Upiss Upary Braman, the young lady with the lonely singing voice whom you so keenly took an interest in at one time. you will remember that it was you, Babbi who financed her way to the Institute of upusic and that her teacher then was Up. Silva, I have thought constantly of the graciousness you extended my daughter in aiding her as much as you did years ago.

for my sake only. I feel as though there are not many years left for me in this beautiful world, and Ahould I not see my daughter before my time would come I would die a most unhappy death. One, perhaps, night look upon me as a most selfish mother for compelling my daughter to come back to the States just at the pinnacle of her success. But, Gabbi, nothing now is more important than our being reunited once again. Her sufferings these many years have been very great. Only one as great as you can understand what it means to

attain stardom. But my daughter mary is a fighting soldier and was welling to combat many obstacles so long as she could achieve success. you let me come to the chief purpose of my writing this letter. you, Rabbi Silver, as have mentioned in the atte, were at one time greatly interested in my daughter. I beg of you to sefresh that ruterest now that she is coming home. By that I mean to arrange some sort of a banguet or a concert upon my daughter upory's homecoming thus enabling her to obtain a

so much for the Jewish cause . Please, I beg of you not to fail meat this crucial moments and to do for me and my daughter as you have done for others. I can assure you that you will feel no repentance for having undertaken to do a good cause for one who will never forget your noble deed. She is sailing the 25 th of this month and within two welks time will arrive in america. I feel as though you, Babbi, will do wonders for my daughter and here's hoping that this plea Coming from a mother may not

fresh start here in Emerica . Her success will be a crowning glory to the Jewish people and you, Robbi well have been the one to obtain all the credit. She has always wanted to prove to the entire universe that a few can sustain a great deal of suffering, but in the end be victorious on whatever he has undertaken to accomplish. That is her real intent, to be authentic, and you being of such a renowned personage are the only one who can help her. Aabbi Silver you have been a lod sent to your people here because you have accomplished

I would so much appreciate it if you, Babbi, would get in touch with me immediately upon receipt of this letter letting me know of your intentions. Enclosed you will find a suopshot of my daughter mary which I am sure will help you in remembering her. again, dear Babbi, I wish to beg forgiveness if I have offended in any way With hearty chectings kind thoughts, and the best of all good wishes for the coming yew year I remain afours truly, nors & Braman address: 90,4 Kempton ave. Tel. number: Elenville 3787



MRS. A. BENGIS MOODUS CONNECTICUT

September 24, 1935

Rabbi Abba Hillel Silver 10311 Lakeshore Boulevard Cleveland, Ohio

My dear Dr. Silver:

I am writing to thank you for your past favors and also to solicit your future cooperation.

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Your cheering and kind words which you sent to Rabbi Bengis while I was away on a tour with my book did much to lend encouragement to both of us. You will note that I took the liberty of including a portion of your statement in the enclosed folder. (I have had so many other letters of commendation, also favorable press reviews since the publication of the folder last January that I am planning to issue a new one shortly.)

I am planning to visit Cleveland the end of November in the interest of my book. I believe the Hadassah is to hold its annual convention in you community at that time. If I could be assured of your cooperation as well as that of your local Hadassah leaders, Rabbi Bengis and I would feel very hap J. Thus far, less than a half a dozen books that I know of have been sold in Cleveland! I believe that through you Congregation, Sisterhood and Hadassah I should be able to accomplish material results.

Quite a number of rabbis have written, informing me of their intention to make announcement of the book from their pulpit during the holidays. Others have already based sermons on the book. A number have also inserted notices in their Temple Bulletin and have in other ways urged members and friends to purchase copies of the book from me, (Minimum price of book is \$2.00) thus aiding in our struggle.

I assure you that whatever you may do to help us will be a mitzvah well directed and fully appreciated.

I know that you are very busy at this time, but I hope you will realize the importance of this matter to us. I shall be grateful for your reply at your early convenience.

Rabbi Bengis joins me in wishing you and yours the blessing of good health and an abundance of happiness.

With New Year greetings,

Very cordially yours, Esthu Bengis

Euclid Ohio Lept. 24th 1935. Rabbidilver : Hon. Sir ! I am glad you had the opportunity to travel abroad but an also glad you have returned. I distened to your broadcast Sat. Eve, and thought it quite interesting. But never before did I notice in your talks such a note of sadness. It seemed as though your heart was very heavy with a burden of grief. We Bible Students have our eyes glued upon the Jew. When I say we Bible Students, I do not include those who do not regard The Jew as Jod's barometer. For I believe that all true students of The Word are prayerfully longing for Israel to return and repent rationally to the sacrificial

(3) With the strength of this supporting arm I began to abstain from all appearances of evel, to live a separated life. The Bridge playing I dropped, novies ceased their appeal, and all other forms of worldly carnal pleasure lost their lustre. The all. sufficiency of Christ in my life, who showeth me the Father, and the Holy Spirit leading me into all Truth Tod overshadowing me with. his almighty wings protecting me from the wiles of the adversary, of what a goy in The Victorious Life! and my great passion has become to tell others, to speak a Word for my Blessed Redeemer, in season and out of Season -

2) altar of their fathers, who were passed over when The angel of Death saw the blood of the slain Lamb. Forgine me if This is not acceptable to you, I only say it in the deepest love for your race. For I am one who though a Christian in name and having been baptized twenty five years ago, never really knew what it was to live a victorious life in Christ until two years ago, when I was shown, through deep study and aliding in the Holy Word that the Lord chooses clean vessels and accepted God's gift of Salvation a cleaning from all sin by acceptance of this divine plan.

4- am sending to you a few clippings and do hope you will accept them approvingly for of hope There may be a word or two of genune comfort in them for you -Sincerely your friend and sister in the fold having been graffed in by the glorious Grace of God Lallie Pogers. 110- 8- 2/9th St. Pom. 9:25 Encled theo. ··· 10:17 ·· 10:30 also Pom. 10: 20 To 33

Reliance Sife Insurance Company of Pittsburgh.

FEDER-BENSON COMPANY General Agents Phone: Cherry 5830

811-17 Swetland Building CLEVELAND, OHIO Sept. 25, 1935

Rabbi A.H.Silver, 10311 Lake Shore Blvd., Cleveland, Ohio

Dear Rabbi Silver:

Permit me to join all our members and citizens of other denominations in extending to you a most hearty welcome in your safe return.

I also extend to you my wishes for a very Happy New Year, with my prayers to God to prolong your good health for useful life for many years to come.

May your dear wife and darling boys comfort you in the sublime efforts of your spiritual guidance.

Sincerely yours, RCUS FEDER

MF:ED

THE AMERICAN JEWISH COMMITTEE

171 MADISON AVENUE, NEW YORK

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MORRIS D. WALDMAN. SECRETARY HARRY SCHNEIDERMAN. ASSISTANT SECRETARY

Dear Dr. Silver:

I regret I did not have an opportunity of bidding you and Mrs. Silver farewell and extending to you what I desire to do now, namely, my warmest wishes for a very happy New Year.

I was very happy to have been afforded the opportunity of enjoying your company on the boat and I hope that there will be renewed occasions for our meeting.

You may have forgotten about the cognac. I would have sent it before this except that I am afraid it may be broken in transit as was one of the bottles in the case, and as it cannot be duplicated except in France, I am averse to taking this chance, but as soon as I come across someone who is going to Cleveland I shall place it in his charge.

Trusting you have found your affairs in Cleveland in good shape and with warm greetings to Mrs. Silver and yourself, I am

Faithfully yours,

henry Devaloused

Rabbi Abba Hillel Silver, 1485 East 106th Street. Cleveland, Ohio. MDW

TELEPHONE ASHLAND 4-8424

September 25, 1935.

Mr. Elmer T. Clark, Secretary, International Society of Theta Phi, 626 Doctors Bldg., Nashville, Tennessee.

My dear Mr. Clark:

Permit me to acknowledge receipt of your kind letter of September 5 and the invitation which you extend to me to become a member of the International Society of Theta Phi and to become a representative of the Senate. I am honored at the invitation and I shall be very pleased to serve as a member of the Senate.

With all good wishes and hoping that I may have the pleasure of becoming better acquainted with you and the members of the Society. I remain

Very cordially yours,

Mr. Fred Lazarus, The F. & R. Lazarus & Co., Columbus, Chio.

My dear Fred!

Upon my return from abroad I found your letter of August 20 saying that you intend to play hookey next month by going to the Mediterranean and Falestine. I am delighted that you are going. I don't think that the Ethiopian situation ought to disturb you. I do not think that anything will come of it. Anything, of course, can happen in this crazy world, but the prababilities are against war between Italy and Ethiopia or with any other country on account of Ethiopia. If you have definitely made up your mind to go, please write to me. I should like to give you some letters to friends of mine in Palestine who will make your stay there most interesting and pleasant.

With best wishes for a happy new year, I remain

Very cordially yours,

Mrs. R. S. Cohen, 3027 Wasnington Blvd., Cleveland, Ohio.

My dear Mrs. Cohen:

Let me thank you for your kind letter of September 23. I should be very pleased to see Mr. Serge Nadezdin and discuss with him conditions in Russia. But I am afraid that the pleasure will have to be deferred until after the High Holy Days, as you know how busy I am at this season of the year. If Mr. Nadezdin would call me some time after October 10, I should be very happy to see him.

With all good wishes for a very happy new year, I remain

Very cordially yours,

Telephone ORchard 4-7005

RABBI ISAAC SCHER Dean of the Rabbinical College, President RABBI J. KONVITZ

Newark, N. J., Vice-President RABBI E. H. GUTTERMAN Scranton, Pa., Vice-President

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The Alumni of the Rabbinical College "Knesseth Israel" of Slabodka-Kohno, Inc.

הסתדרות תלמידי ישיבת סלובודקה "כנסת-ישראל"

Office: 26 CANAL STREET New York, N. Y.

המטרה:

,להמשיר ולחזק בין החברים את הרוח וההשפעה ששאבו בישיבה, להתענין בביסוסה של הישיבה והרמת קרנה. לעורר ולמתח ביו החברים את רנשי האחוה שרחשו כל אחד לחברו בהיותם בסלובודקה"

Sept. 26, 1935.

הרב ר' יצחק אייזיק שעהר, נשיא, ר"מ דסלובודקה

> הרב ר' יוסף קאנוויז, סנו, נוארק

הרב ר' אלהנן צבי נוטערטאו, סנו, סקרענטאו

הרב ר' יהודא העשיל לעווענבערג יו"ר האכזקיטיבא, קליוולאנד

הרב ר' משה דן שיינקאפת, מזכיר ההסתדרות, וואטערבורי

> מר יצחק פרידמו, מזכיר

מר מרדכי מרקל נאלדשמים, נובר

Rabbi Abba Hillel Silver East 105th St. & Ansel Rd. Clevelend, Uhio.

Dear Kabbi Silver:

The world-femed institution of "almudic learning, the Slabodker Yeshivah, the foremost Torah-Center in Jewry for more than fifty years, which numbers among its alumni members, thousands of Rabbis, scholars, high minded business men and professionals, men in every walk of Jewish life and leaders in every shade of Jewish religious difference; that fountain of learning faces today the gravest financial crises in its long history.

With the great demands placed upon the Yeshivah by the hundreds of students, who suffer the pengs of starvation for the sake of learning, the reshivah cannot carry on its work much longer unless all our brethern come its assistance.

The Slabodker Teshivah, due to its illustrious history, its enviable place in the Jewish world and because most of our great scholars today have "sat at the feet" of Slabodker Gaonim, merits your interest and assistance at this critical time.

As leader of the great Jewish community of Cleveland you are in a position to come to the aid of this noble institution. Your open support and interest in the Slabodker Yeshivah, plus any form of aid that you may see fit to extend will go along way to alleviate the suffering your fellow scholars in the reshivah are enduring.

Rabbi Louis Aronson, our representative is at present in Cleveland urging our brethren to come to theaid of this noble and far famed Yeshivah. Kindly help him by acquainting Cleveland Jewry the worthiness of the cause and the urgency for their assistance.

> with the seasonal greetings of dian an in the Respectfully yours, Friedman, Exectitive Dec'y

Saac .

בע״ה.



ALEXANDER ALAN STEINBACH RABBI S. RAFOEL REESE CANTOR ABRAHAM M. FEINERMAN DIRECTOR OF EDUCATION

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Temple Ahavath Sholom

of Flatbush

AVENUE R AT E. 16TH STREET BROOKLYN, N. Y.



TELEPHONE: DEWEY 9-0963

September 26th, 1935

Dr. Abba Hillel Silver The Temple Cleveland, Ohio

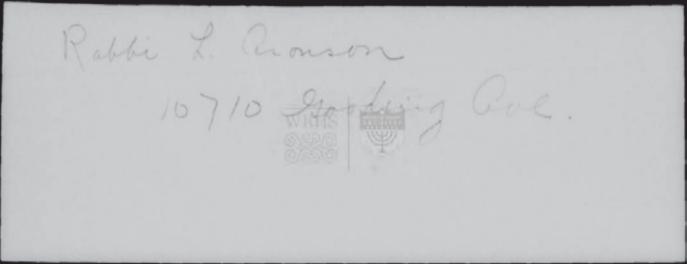
Dear Dr. Silver:

I have just learned of the unfortunate tragedy that has come into your life. I haston to extend to you my deepest sympathy in your hour of trial. May God confort you.

Very fraternally yours,

Furfach Han,

Rabbi Alex. Alan Steinbach



CHERRY 2953 ... 2954 ... 2955

M. DWORKEN

Wholesale Fruit and Produce

1112-1114 WOODLAND AVENUE

CLEVELAND, OHIO

Apt 26-1935 To my read tabbi: Nith another Holiday Season to be thankful for an ferry off. please accept these baskets with my sincere Compliments.

highest regard which my heartholdy Friday evening in Clereland, from that day, on the expansion gover measuring in words. Stilligher sincere frope that your hildren shall continue the most paluable

Service which you have founded. pleasure to wish you and four tarnity / bery truly yours. morris Provenand Family

Mrs. L. Braman, 9014 Kempton Ave., Cleveland, Ohio.

My dear Mrs. Braman:

Permit me to acknowledge receipt of your letter. I was very happy to hear of the progress which your daughter, Mary, has made and the success which she has achieved abroad in her musical career. I am confident that she will be able to establish herself in the musical field in this country as well.

I would strongly suggest that upon her return to Cleveland she contact immediately with the Cleveland Institute of Music. I feel sure that they would be glad to extend to her every opportunity in the musical field in Cleveland. My contacts with musical circles in the city are extremely limited and as a Rabbi, I cannot undertake to sponsor any artist in the community. You realize what that would involve, in the long run.

I shall be very pleased to see your daughter when she returns to Cleveland. With all good wishes for a very happy new year, I remain

Very cordially yours.

BOSTON, MASSACHUSETTS

EARLE W. BRAILEY, GENERAL AGENT DAVID J. GARSON, SPECIAL AGENT 710 BULKLEY BUILDING, 1501 EUCLID AVENUE CLEVELAND, OHIO

Dept. 26./1935

Jarry 28-1935 your brothday Da. Nachi fiers

An the above date Jany 28. your Shaves have beened a logg of the anelone

annamericant of my to another of -You ho dough leave and meeting Jush befor your toup abreak

at Jan. Buggeston an denking Jav. The enclosed, announcement

Celebrating 25 years with new England

Thy Jack Jano



BOSTON, MASSACHUSETTS

EARLE W. BRAILEY, GENERAL AGENT DAVID J. GARSON, SPECIAL AGENT 710 BULKLEY BUILDING, 1501 EUCLID AVENUE CLEVELAND, OHIO

Dear Rabbi.

Birthdays - to have a place in the "book of life" - but how much of a place do most birthdays occupy?

During twenty-five years of service to humanity it has been my privilege to provide income to widows and orphans; in showing people the importance of building for dependable financial independence.

Would like to assist you with such a personal program during my twenty-fifth anniversary year. May I have the privilege of serving you?

Very truly yours.

D.J. Garson



Celebrating 25 years with "New England"

BOSTON, MASSACHUSETTS

EARLE W. BRAILEY. GENERAL AGENT DAVID J. GARSON, SPECIAL AGENT 710 BULKLEY BUILDING, 1501 EUCLID AVENUE CLEVELAND, OHIO

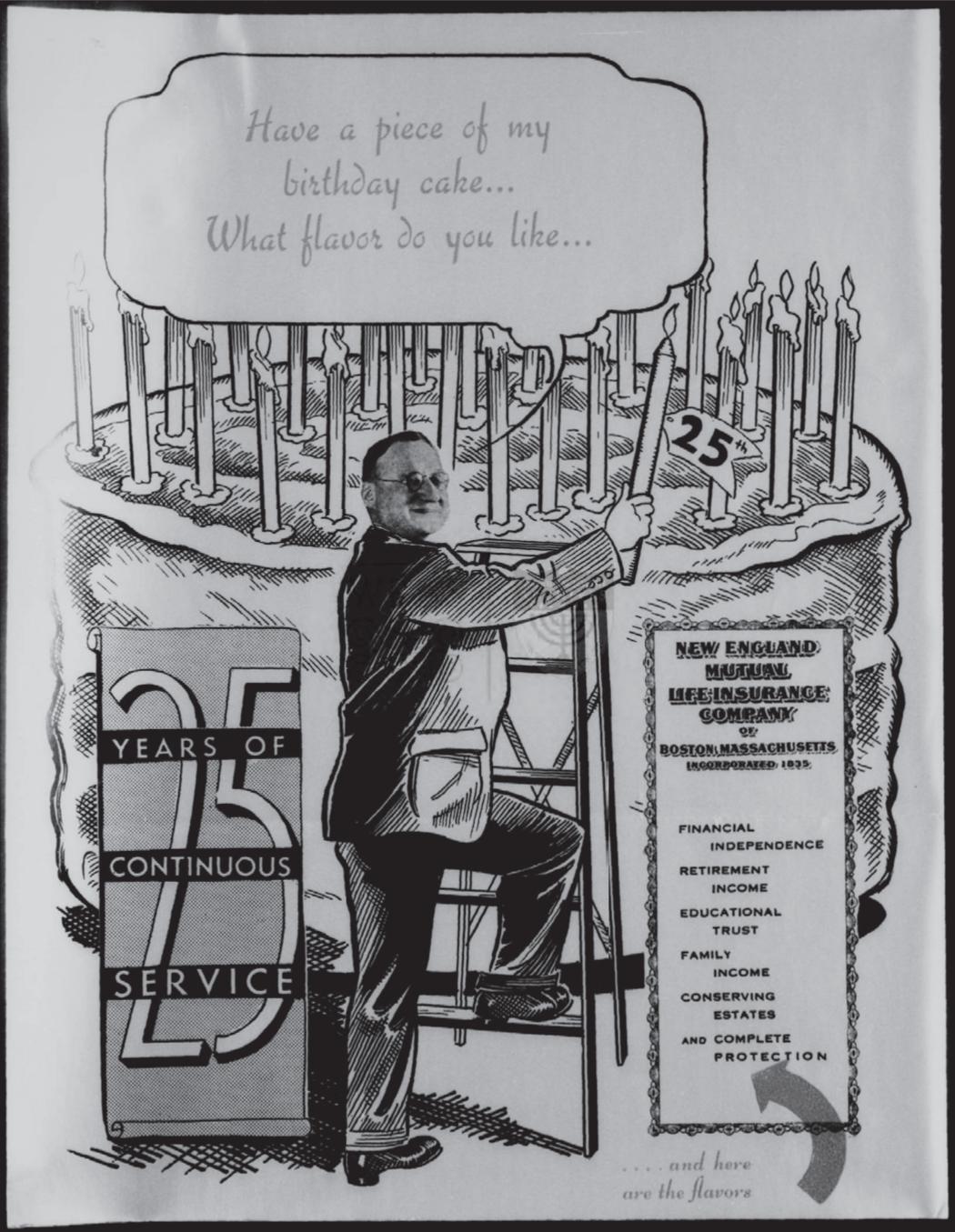
Jan. 2, 1935

Dear Rabbi, Let me show you how the flavors of my "birthday cake" will provide you with "financial independence" and give complete protection to you and yours in the sunset years of your life. I expect to call on you soon.

> Yours very truly, D.J. Jarson

A P

Celebrating 23 years with "new England"



EIGHTY-SEVEN MILK STREET

BOSTON

GEORGE L. HUNT

November Twenty-Seventh 1 9 3 4

Mr. David J. Garson, Cleveland, Ohio.

Dear Mr. Garson:

Our lives might well be measured, not so much by years, as by deeds, but on either score you would warrant our congratulations, and I am happy to send you today the felicitations of your Home Office.

Few men who represent the New England Mutual have a body of policyholders who have been as intelligently served, both in reference to their initial purchases, as well as subsequent purchases and general service, as the policyholders of David Garson.

No ostentation has accompanied your work, but its value is attested by the scores of policyholders who have purchased again and again and again from you. The total of the protection which you have placed for the families of your insured amounts to approximately five millions of dollars. We congratulate you on this record and we congratulate you on the approaching Twenty-fifth Anniversary of the issuing of the Certificate of Authority by which you were made a New England mutual representative.

May you continue to enjoy life to its fullest and may the residents of our Cleveland territory continue to be benefited by the virility, the soundness and the clean-cut presentations which for many years have made David Garson's life insurance service a service of distinction.

It took 25 years to get this letter It we take you one minute to read it. A

Sincerely yours,

Vice President.

F1935]

your presence is requested at a reception to be given in hener of Dr. and Bus. Frank Jennings at the thurch of the master East 97 th and Euclid are Friday lening September 27 th at 8: 30 P.M.

CLEVELAND PLAIN DEALER

ESTABLISHED AS THE EVENING PLAIN DEALER IN 1845 MORNING AND SUNDAY EDITIONS FOUNDED IN 1885 BY L.E. HOLDEN

LARGEST MORNING AND SUNDAY CIRCULATION IN OHIO

B. P. BOLE, PRESIDENT

JOHN S. MECARRENS, VICE PRES & GENLMOR PAUL BELLAMY, EDITOR

Sept. 27, 1935

Rabbi Abba Hillel Silver, The Temple, East 105th St. at Ansel Rd., Cleveland, O.

Dear Rabbi Silver:

I will endeavor to see that the Plain Dealer does a competent job of setting forth the importance of the High Holy Days.

Would you be so kind as to ask your secretary not to address me as Ralph Bellamy? That is the name of a moving picture actor, who doubtless is a fine young man. I understand his name was something else to start with, which is neither here nor there. This is a very small point, but I should want to have you call my attention to it if I ever sent you a letter addressed to Rabbi Joseph Silver.

Sincerely yours,

PB-A

The New York Times. Circulation Department, Times Square. New York, N.Y.

Gentlemen:

This is to advise that Rabbi Silver has been receiving two copies of the New York Times, daily. One is addressed to The Temple, Ansel Rd. and E. 105th St., Cleveland, Ohio and the other is addressed to Dr. A. H. Silver, 10311 Lake Shore Blvd., Cleveland, Ohio. Please correct your files and send only one copy to the following address:

> Dr. A. H. Silver 10311 Lake Shore Blvd. Cleveland, Ohio

> > Very sincerely yours,

BJK

Secretary to Rabbi Silver.

the state of a

ESTABLISHED 1851

THE F. & R. LAZARUS & CO.

COLUMBUS, OHIO

EXECUTIVE OFFICES

September 27th 1 9 3 5

Rabbi Abba Hillel Silver The Temple East 105th Street at Ansel Road Cleveland, Ohio

My dear Rabbi Silver:

Your letter of the 25th to Mr. Fred Lazarus has been received during his absence from the city. He sailed last Saturday from New York for a trip to South America and expects to return early in November, at which time your letter will be referred to him.

I know that Mr. Lazarus will wish to thank you and that he heartily reciprocates your good wishes to the New Year.

Sincerely yours,

Dandune

Secretary to Fred Lazarus, Jr. BUCHHANDLUNG · ANTIQUARIAT · VERLAG ZENTRALBURO: WIEN, I. FLEISCHMARKT 1 · FERNSPR. R 21-4-25 SORTIMENT: WIEN, I. WOLLZEILE 6 · FERNSPR. R 21-4-25 AUSLIEFERUNG: LEIPZIG, TALSTR. 2—3 · FERNSPR. 23-9-26 P O S T S C H E C K · K O N T I: Wien 2963, Leipzig 69.889, Berlin 22.050, Prag 500.316, Zürich VIII-11135, Warschau 190.161, Budapest 38.134, Zagreb 40.185

Betrifft

Diktat Dr. P/P

Wien, am 27. September 1935

Cleveland (Ohio)

Herrn

Dr. A.H. Silver, the Temple

Sehr verehrter Herr Doktor !

In der Anlage übersende ich Ihnen Faktura über die gelegentlich des Kongresses in meiner Buchhandlung von Ihnen frdl. ausgewählten Bücher. Ich habe die Sendung portofrei an Sie abgefertigt und ermächtige die ausserdem ein Kassaskonto von 10% von dem Fakturenbetrag in Abzug zu bringen, um Ihnen zu zeigen, wie sehr mir daren liegt, Sie dauernd als kunden für meine Firma zu gewinnen. Ich habe mir erlaubt, der sendung gleichzeitig zwei Werke beizufügen und zwar unverbindlich zur Ansicht, von denen ich überzeugt bin, dass sie für die Bibliothek des "Temple" gerne werden anschaffen wollen, namentlich mit Rücksicht auf den ausserordentlich billigen Freis. Der Ehrenstein hat S 150.- gekostet, der Steinschneider M 240.- Von diesen beiden Werken bitte ich Sie bei Bezchlung sich noch ein Sonderskonto von 5% in Abzug zu bringen.

Ich werde mich freuen, Ihre ^Desideratenliste zu erhalten und versichere Sie sorgfältigster Durchprüfung meines sehr reichhadtigen Lagers an alten und neuen jüdischen Büchern, um Sie durch prompte und sehr preiswerte Lieferung zufrieden zu stellen. Mit verbindlichsten Zionsgrüssen bin ich Ihr sehr

ergebener

Anzahlung: HERR Dr. H. H. Silver FRAU rhält von R. LÖWIT BUCHHANDLUNG VERLAG ANTIQUARIA WIEN I, FLEISCHMARKT 1 BUCHLADEN I, WOLLZEILE 6 TELEPHON R 21-4-25					
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Postscheck B a n k - K	Eigentumsvorbehalt nach § 455 d. B. G. B. Fällig mach Konti: Wien 2963 · Berlin 22.050 · Prag 500.316 · Budapest 38.134 Zagreb 40.185 · Warschau 190.161 · Zürich VIII/11.135 Verpackung:	ROLLE Buchung:			

C

INTERNATIONAL SOCIETY OF THETA PHI

The Secretary

NASHVILLE, TENNESSEE

September 28, 1935.

FRED. B. FISHER, PRESIDENT S. PAPKES CADMAN, VICE-PRES. ELMER T. CLARK, SECRETARY LUDD M. SPIVEY, TREASURER

626 Doctors Bldg.

Dr. Abba Hillel Silver, The Temple, East 105th Street at Ansel Road, Cleveland, Ohio.

Dear Dr. Silver:

Your acceptance of membership in the Theta Phi Society and the Senate was received in yesterday's mail. I am much gratified, as all the officers and members will be. When the officers and directors met in New York City some months ago and discussed the question of projecting the work of the Society among our Jewish friends, no other name save yours was suggested for the Senate.

We are now printing another small booklet, descriptive of the Society's work and including the entire organization and membership. Copies will be sent you when they are ready. You will of course receive all the other materials that are issued from time to time as well as frequent appeals for suggestions and advice.

In due course, we will want to invite to membership the outstanding men of your group. The Committee on Institutional Chapters, of which Dr. A. W. Beaven is Chairman, will probably desire to discuss the establishment of Chapters in your leading theological schools. In both of these matters, you will be asked to guide in the preservation of the standards of the Society. In the matter of membership, we will be glad to have you make up a list of men you can endorse with our qualification, including theological educators as well as those in the congregational ministry. You may either make up such a list from your knowledge and send it to me or I will compile a list from your report or yearbook, if such is available, and send it to you to check.

With fraternal greetings and best wishes, I remain

Cordially yours, v. Clark

Elmer T. Clark



Mr. and Mrs. Edgar H. Weil, 20030 Marchmont, Cleveland, Ohio.

My dear Edgar and Florence:

I was delightfully surprised a few days ago on coming into my study to find your beautiful gift of a plant and its lovely container. It was thoughtful of you to think of me and I am indeed very grateful. I hope that the coming year will bring you and your dear ones a great measure of happiness and yeace.

Please come to see us some day. With all good wishes in which Mrs. Silver heartily joins me. I remain

Most cordially yours.

a hoppy yew year Mrs. Edgar H. Weil Edgar + Floemel

Miss Hallie Rogers, 110 E. 219th St., Euclid, Ohio.

My dear Miss Rogers:

Let me thank you for your kind letter of September 24 and for your thoughtfulness in writing to me. I reciprocate the good wishes which you express in it.

With best wishes, permit me to remain

6 00 Very sincerely yours,

Mr. Paul Bellany, Editor, The Cleveland Flain Dealer, Cleveland, Ohio.

My dear Mr. Bellamy:

Thank you so much for your kind note of September 27.

I regret that my secretary made the mistake of addressing you as Ralph Bellamy. She must have been at some movie the night before when Mr. Ralph Bellamy performed. I know how I feel when my fine Hebraic first two names are mangled in grint or by toastmasters in introducing me. Your reference to Rabbi Joseph Silver reminds me that not long ago I was introduced at a Chamber of Commerce meeting not far from Cleveland as Father Silver.

I trust that the mistake will not occur again. With all good wishes, I remain

Very cordially yours.

Rabbi Alexander Alan Steinbach, Temple Ahavath Sholom, Avenue R at E. 16th St., Brooklyn, N.Y.

My dear Rabbi Steinbach:

I was very much surprised at the contents of your letter of September 26. Fortun tely, no tragedy has come into my life recently. You must have heard some rumor which has no foundation.

With all good wishes for a very happy new year, I remain

Very cordially yours.

Mr. Marcus Feder, Sr., Reliance Life Insurance Company, 811-17 Swetland Bldg., Cleveland, Ohio.

My dear Mr. Feder:

Every year at this season you brighten the holiday period for me by your lovely greetings and your thoughtful remembrance. I need not tell you that I deeply appreciate them.

I pray that God's blessings may come to you and your dear ones during the coming year and th t you will remain in health and in strength of body and spirit.

With all good wishes in which Mrs. Silver heartily joins me, I remain

Most cordially yours,