

MRS. WALTER E. VON KALINOWSKI

FEBRUARY 25, 1958.—Committed to the Committee of the Whole House and ordered to be printed

Mr. BURDICK, from the Committee on the Judiciary, submitted the following

REPORT

[To accompany S. 573]

The Committee on the Judiciary, to whom was referred the bill (S. 573), conferring jurisdiction upon the United States Court of Claims to hear, determine, and render judgment upon a certain claim of Mrs. Walter E. Von Kalinowski, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

The facts will be found fully set forth in Senate Report No. 1125, 85th Congress, 1st session, which is appended hereto and made a part of this report. Therefore, your committee concur in the recommendation of the Senate.

[S. Rept. No. 1125, 85th Cong., 1st sess.]

The purpose of the proposed legislation, as amended, is to confer jurisdiction on the United States Court of Claims to hear, determine, and render judgment, or to report back to the Congress, on an equitable basis, the merits of claims against the United States by Mrs. Walter E. von Kalinowski growing out of the allegedly illegal sale of certain of her personal property by the Bureau of Customs.

STATEMENT

Mrs. von Kalinowski is the widow of the late Dr. W. E. von Kalinowski, who inherited certain property from his mother, a citizen and

resident of Wiesbaden, Germany, upon her death in April 1928. Dr. von Kalinowski was a naturalized American citizen and a former professor at various colleges in Missouri, Louisiana, and Mississippi. Included among the property inherited were certain family jewels, antique furniture, porcelain, paintings, etc.

Dr. von Kalinowski and his family made a trip to Germany in June of 1928 in order to settle his mother's estate and dispose of certain of the property he had inherited for which he had no need. It was decided to bring back to America certain of the jewels and other personal items that had been in the family for a considerable length of time, because of their sentimental value. It is alleged that at no time had Dr. von Kalinowski intended to sell the jewelry in the United States, but desired to retain them as family heirlooms and keepsakes. He was advised by the American consul in Frankfort and Berlin that there was nothing in the customs laws to prevent their free entry as personal effects, since the jewels were not been imported in pursuance of a purchase or agreement to purchase, nor intended for sale and, more particularly, because the jewels in question had, for the most part, been in the family for more than three generations.

Upon arrival in New York, the property was held up by the customs agents, largely for the reasons that they were neither able to determine the duty-free status nor, if not duty free, the amount of the duties to be paid.

Without going into the details of continuous negotiations between the doctor and the customs officials, the ultimate result was that the jewelry was sold by the Treasury Department on October 29, 1931, at an alleged public auction and allegedly without any notice to Dr. von Kalinowski.

The allegations of the claimant with respect to the above are fully set forth in a brief which is attached below, for the information of the Senate. Certain exhibits referred to in the brief, because of their cumbersome nature and the difficulty of reproduction, have been retained in the committee file.

The committee is convinced, after reading the brief and the attached letter from the Treasury Department dated May 8, 1957, that the claim is of such a nature as to require study by a competent court, and hesitated to recommend the relief sought only on the basis that it appeared that the claimant may have "slept on her rights." This doubt, however, has been removed following receipt of a "summary" of the continuous efforts made by the claimant to obtain relief from the Government in a series of actions beginning in December of 1928 and extending down through the period when the first steps were taken to petition for relief from the Congress, which "summary" is attached below for the information of the Senate.

TREASURY DEPARTMENT,
Washington, May 8, 1957.

HON. JAMES O. EASTLAND,
Chairman, Committee on the Judiciary,
United States Senate,
Washington, D. C.

MY DEAR MR. CHAIRMAN: Reference is made to your letter of January 28, 1957, requesting a statement of this Department's views on

S. 573, conferring jurisdiction upon the United States Court of Claims to hear, determine, and render judgment upon a certain claim of Mrs. Walter E. von Kalinowski.

The proposed legislation does not reveal on its face the claim referred to. However, this Department has been informally advised by a staff member of your committee that the claim of Mrs. von Kalinowski arose out of a customs matter. The Treasury files indicate that the Von Kalinowskis arrived at New York on November 12, 1928, and that all articles possessed by them which could be passed free of duty were released to them. Certain dutiable jewelry on which the duties were not paid were retained in customs custody. The jewelry was held by customs until October 29, 1931, which [sic] it was sold at public auction.

Under the provisions of title 19 [sic], United States Code, section 1491, imported merchandise which remains in customs custody for 1 year from the date of importation without all duties and other charges having been paid becomes unclaimed and abandoned to the Government and must be sold at public auction. In the case of the Von Kalinowskis, almost 3 years elapsed from the time the jewelry was imported until the public sale on October 29, 1931. Accordingly, the Treasury Department believes that the claim of Mrs. von Kalinowski is without merit, and is therefore unable to recommend favorable consideration of the bill.

The Department has been advised by the Bureau of the Budget that there is no objection to the submission of this report to your committee.

Very truly yours,

DAVID W. KENDALL,
Acting Secretary of the Treasury.

MEMORANDUM OF FACTS

The files of the Bureau of Customs indicate that Mr. Walter E. von Kalinowski with his wife and two children arrived at the port of New York on November 12, 1928, on the Steamship *Cedric*. Mr. von Kalinowski filed a customs declaration No. 492514, which listed various articles of personal effects purchased abroad or obtained abroad through inheritance. All the baggage, with the exception of 1 bag declared as containing "inherited jewelry" valued at RM4,000 was examined and passed free of duty on the pier.

The bag containing the jewelry was transferred to the appraiser's stores and examined on November 14, 1928. The appraiser determined (1) jewelry valued at \$1,000 was over 100 years old and could be released free of duty as artistic antiquities under the law; (2) the remainder of the jewelry valued at \$1,000 was dutiable at the rate of 80 percent ad valorem, but of this amount jewelry valued at \$200 could be, and was, released free of duty under the unused balance of the personal exemptions from duty to which the Von Kalinowskis were entitled.

The jewelry retained by customs was appraised at a value of \$800 (foreign value; section 402 (b), Tariff Act of 1922). At the rate of 80 percent ad valorem (par. 1428, Tariff Act of 1922) the duty amounted to \$640. The declaration was endorsed to the effect that all jewelry (\$800) not released was held for payment of duty.

The duty was not paid on the jewelry and the jewelry was, therefore, transferred to the collector's seizure rooms on February 2, 1930, at which time the bag was opened and articles found therein were itemized and listed by the deputy collector in charge in order that they might be cataloged to be included in the next sale of unclaimed importations. No articles other than the jewelry were found in the bag at that time. Prior to the sale at public auction on October 29, 1931, the appraiser reappraised the goods at \$2,250. At the rate of 80 percent, the duty amounted to \$1,800. On October 29, 1931, the jewelry was sold at public auction for \$880.

The record contained in the files is clear that on November 12, 1928, the Von Kalinowskis imported dutiable jewelry at the port of New York; that they executed a baggage declaration and entry which was filed with the collector at the time and which was not completed owing to their failure to deposit with the collector the duties due thereon; that the passengers were given every opportunity either to export the jewelry or to deposit the duties due; that their rights under the law were fully protected by the collector and his officers; and that although the law provides that merchandise, upon which duty has not been deposited within 1 year from the time of entry, shall be sold at public auction, the collector withheld the operation of the law as to the disposal of this jewelry by sale as unclaimed merchandise for a period of approximately 2 years—this upon the repeated requests of the passengers for an extension of time and upon their repeated statements to the collector of their intention to complete the entry and deposit the duties.

LA JOLLA, CALIF., *June 21, 1957.*

HON. ALLEN J. ELLENDER,

United States Senate, Washington, D. C.

DEAR SENATOR ELLENDER: After having had a further opportunity to study the report of the Treasury Department regarding the bill (S. 573) which you introduced on my behalf, I find that it contains basic inaccuracies and distorted conclusions which I believe should be called to your attention. I shall comment on them only briefly because the brief previously submitted to you exhaustively covers the facts and the law involved.

The tenor of the report is, of course, that the sale of the jewels was in all respects regular and in the manner provided for by law. Significantly, no mention is made in the report of the very basic concepts involved in my claim and which were pointed out in the brief at pages 18 to 32. I refer to the following:

1. The sale of the property in question without notice.

Not only is notice required under fundamental constitutional due-process concepts, but the Tariff Act itself requires notice to the owner where his address is known. (This point is discussed at pp. 18-22 of the brief under heading II, with supporting authority.)

2. The invalidity of initial seizure of the property by the customs officials for the reason that inheritance of personal property abroad is not subject to the Tariff Act.

The Treasury report gives the incorrect implication that the property involved was imported property as that term is usually employed, i. e., property purchased abroad for importation into this country.

However, the property involved was inherited property of Dr. von Kalinowski. One who inherits property assuredly stands in a different category when the purpose of the tariff laws are recognized. Moreover, it must be borne in mind that the inheritance involved consisted of jewelry and other property of great antiquity and immense historical and sentimental value. (The several significant aspects of this phase of the matter are pointed out at pp. 23-25 of the brief.)

3. The failure of the customs officials to comply with the applicable tariff laws and customs regulations in the seizure and disposition of the property.

The several acts of the customs officials in this regard are set out at pages 26 to 32 of the brief. As there pointed out, they include:

- (a) Failure to notify claimant of sale (brief, p. 26);
- (b) Failure to make required publication of notice of sale (brief, p. 27);
- (c) Failure to give written notice of reappraisement (brief, p. 28);
- (d) Failure to comply with the conditions of sale as provided in the catalog of sale (brief, p. 29);
- (e) The misdescription of the property in the catalog (brief, p. 30);
- (f) Failure to show appraised and foreign value (brief, p. 30);
- (g) The sale of property not inventoried or cataloged (brief, p. 31);
- (h) The seizure of property exempt from duty (brief, p. 32).

Accordingly, the conclusion of the Treasury Department, as set out in the memorandum of facts, that our rights under the law were fully protected, is unsupported by even the most basic and minimal principles of law and justice.

Further, the memorandum of facts submitted in connection with the Treasury report contains inaccuracies as to facts which warrant correction, and others require comment. I shall consider them in the order in which they occur:

1. The report indicates that the appraiser determined the dutiable status of the jewelry.

This statement is not correct. The facts will show, as pointed out at pages 6 and 7 of the brief, that the appraiser was unable to render a decision on the dutiable status of the jewels, so the matter was referred to Assistant Collector Stuart for determination. It was conceded by the collector that this was a case of first impression insofar as the dutiable status of inherited property was concerned (see exhibit 5), but the collector ruled that since the jewels were precious stones they were dutiable and would be taxed irrespective of their inherited status as family heirlooms.

2. The report states:

(a) The bag containing the jewelry was transferred to the appraiser's stores and examined on November 14, 1928. The appraiser determined (1) jewelry valued at \$1,000 was over 100 years old and could be released free of duty as artistic antiquities under the law; * * *."

The jewelry referred to as being released as artistic antiquities was a large diamond brooch with matching earrings (Leahy letter, January 21, 1932, exhibit 3). However, the antiquity claimed for the other articles was denied, although some items were older than the diamond brooch. Thus, for example, the diamond brooch comprising 80 small diamonds and 1 large diamond (item 8, appendix A, brief)

was in this category as well as the jewel box of Louis XVI period (item 10, appendix A, brief).

(b) " * * * the remainder of the jewelry valued at \$1,000 was dutiable at the rate of 80 percent ad valorem; * * *."

This statement is contradictory to that stated in the letter of Deputy Collector Leahy of January 21, 1932 (exhibit 3), which reads, "and also jewelry old and used \$800, duty thereon \$640." This appraisal made by Examiner Keane included all articles other than the above-mentioned diamond brooch released as an antique.

(c) " * * * jewelry valued at \$200 could be, and was, released free of duty under the unused balance of the personal exemptions from duty to which the Von Kalinowskis were entitled."

The article referred to above as released free of duty under the unused balance of personal exemptions was a pair of ruby and diamond earrings (item 12, comment 6, appendix A, brief) which I still have in my possession, a facsimile of which with proper appraisal will be sent to you. This was released because I discovered a shortage in Appraiser Unger's tabulation of personal exemptions. For sentimental reasons, I requested that the bracelet with the diamond star be released. (See item 9, appendix A; also discussion as to the history of the bracelet at footnote 5a, p. 8 of the brief.) Mr. Unger declared the bracelet was too valuable and, of his own choosing, released the ruby and diamond earrings, also refusing a request for item 4 of appendix A, a marquis ring of 4 large diamonds and 3 blue stones. Since the total amount of duty was \$640, the jewelry valued at \$200 should have been deducted from the entire amount of duty assessed, \$640. Duty at 80 percent thereon would have been \$160, leaving a balance of \$480.

3. The report states that "No articles other than jewelry were found in the bag" at the time the bag was inventoried after seizure.

Here, too, the report is contradicted by the exhibits in the file. Thus, exhibit 6 (Dow letter, July 18, 1933) reveals that among the articles seized were nine spoons and a strainer (item J), a medal and a charm (item L), a cameo brooch, an intaglio with the features of Dr. von Kalinowski's maternal grandmother carved into the stones (item F), and other similar items such as a copy of Baronin von Kalinowski's poems in manuscript. (See comment 8, pp. 41 and 42, brief.)

ADDITIONAL SIGNIFICANT FACTS

There are certain significant facts which bear comment as they are indicative of the impropriety of this whole proceeding. These facts are all set out in the brief. However, in the light of the impression which the report seeks to give, I believe they should be further emphasized.

1. The seizure and sale of property exempt from duty. As pointed out at page 32 of the brief, included in the property seized and sold were certain household effects and personal effects which were clearly exempt from duty under Section 498 of the Tariff Act of 1930. These included, among other things, a personal medal, a gold ring with emeralds and rubies willed to Dr. von Kalinowski by his father in 1905, and nine coffee spoons with a gold strainer, the bowls of which were fashioned from antique German gold coins and were a gift from Prince von Bismark to the maternal grandfather of Dr. von

Kalinowski. Included also in this category should have been a diamond star bracelet which was given to me by Baronin von Kalinowski after the birth of the younger of my two sons and on which the names and dates of birth of my two sons had been inscribed (brief, p. 8).

Commissioner Dow, in a letter dated July 18, 1933, addressed to Congressman Cochran (exhibit 6), concedes that many of these items should have been accorded free entry. He states:

"With reference to your constituent's observation concerning the tariff classification of various of the articles sold, it would appear that some of them might have been conditionally free of duty had proper claim been made on entry and appropriate proof furnished to show that the conditions for exemption from duty were satisfied. This is possibly true of the items referred to as 9 spoons, 1 strainer, and 1 medal. As no proper claim was filed, the conditionally exempt status of the articles, if it existed, does not affect the propriety of the sale."

At the time of entry, the inventory of Baronin von Kalinowski's estate and her will were submitted. Shortly thereafter, the consular invoice was sent to Collector Stuart. What more appropriate proof?

2. Certain property not inventoried or cataloged was sold.

The pair of earrings of diamonds and pearls, the most valuable item according to the German appraiser, was entirely omitted from the catalog of sale and apparently not officially sold, but nobody involved is willing to state what happened to them and they have never been found. In addition, other valuable items, such as Baronin von Kalinowski's manuscript of poems, were sold without having been inventoried or cataloged. (brief, p. 31, for a discussion of this matter.)

3. Contrary to the statement of the customs officials, the jewels apparently were sold by lot and not individually.

As reflected by Mr. Charles Nagel's letter to Deputy Collector Leahy, dated December 4, 1931 (exhibit 5), Mr. Nagel had been told by the New York officials that the jewels had been sold individually. However, the conditions of sale printed in the catalog require the property to be sold by lot. This is further substantiated by exhibit 12, a letter from Leahy to Nagel dated November 12, 1931. This matter is discussed at page 29 of the brief.

4. The denial of our request for a copy of the auction catalog on the specious ground that it was confidential.

It is most significant that, although the sale was supposedly at public auction and the catalog was printed and distributed to anyone desiring to attend, the customs officials characterized the catalog as confidential insofar as the Von Kalinowskis were concerned and refused a request for a copy of the auction sale.

Exhibit 14, a letter dated November 16, 1933, from Commissioner Moyle to Congressman Cochran, states the following:

"Mrs. von Kalinowski's request for a copy of auction sales involves matters of a confidential nature which may not be divulged."

I regret the length of this letter but I feel that it is most important that these matters be made clear.

Again may I express my sincere appreciation for your interest in this matter.

Very truly yours,

MRS. WALTER E. VON KALINOWSKI.

Mrs. Walter E. von Kalinowski, immediately upon the seizure of the jewelry, took steps to regain possession thereof. Lacking the funds to pay the duty or to hire a lawyer, she communicated her plight to friends and officials whom she thought might help her. Appended hereto is a chronological list of the correspondence to, from, or concerning Mrs. von Kalinowski. A cursory inspection thereof will show that she has made unceasing efforts in this regard from 1928 to the present.

CHRONOLOGICAL INDEX TO CORRESPONDENCE

- December 3, 1928: Walter E. Kalinowski from Berthold Jacoby Transport Co.
- December 18, 1928: Walter E. Kalinowski from Berthold Jacoby Transport Co.
- December 22, 1928: Walter E. Kalinowski from Berthold Jacoby Transport Co.
- February 22, 1929: Mrs. W. E. Kalinowski from John J. Cochran, Congressman from Missouri, refers to letter of February 18
- February 28, 1929: John J. Cochran from Seymour Lowman, Assistant Secretary, Treasury Department, Washington
- March 1, 1929: Mrs. W. E. Kalinowski from John J. Cochran
- April 9, 1929: Walter E. Kalinowski from Berthold Jacoby Transport Co.
- May 17, 1929: John J. Cochran from Seymour Lowman
- May 18, 1929: Mrs. W. E. Kalinowski from John J. Cochran
- October 9, 1929: Mrs. W. E. Kalinowski from F. X. A. Eble, Treasury Department, Bureau of Customs, Washington, refers to letter of September 20, 1929
- October 21, 1929: Mrs. W. E. Kalinowski from H. C. Stuart, assistant collector, Treasury Department, United States Customs Service, New York, refers to letter of 14th
- March 24, 1930: Mrs. W. E. Kalinowski to H. C. Stuart
- March 27, 1930: Mrs. W. E. Kalinowski from H. C. Stuart, refers to letter of 24th
- July 17, 1930: Mrs. W. E. Kalinowski from Harry B. Hawes, Senator from Missouri, refers to letter of June 12
- September 30, 1930: Mrs. W. E. Kalinowski to H. C. Stuart, refers to my letter of September 16
- March 19, 1931: Mrs. W. E. Kalinowski to H. C. Stuart
- May 1, 1931:
 - Bennet Champ Clark, Senator from Missouri from Frank C. O'Malley, judge of circuit court of Missouri
 - Mrs. W. E. Kalinowski from Frank C. O'Malley, refers to letter of 29th
- October 16, 1931: Mrs. W. E. Kalinowski to Charles Nagel, St. Louis attorney
- October 26, 1931: Mrs. W. E. Kalinowski from Charles Nagel
- October 28, 1931: Mrs. W. E. Kalinowski from Charles Nagel, refers to letter of October 27
- October 30, 1931: Mrs. W. E. Kalinowski from Charles Nagel, refers to letter of October 29
- November 5, 1931: Mrs. W. E. Kalinowski from Charles Nagel
- November 7, 1931: J. W. Balet, jeweler to F. T. Leahy, deputy collector, collector of customs, New York
- November 10, 1931: Mrs. W. E. Kalinowski to Charles Nagel (mailed correspondence to him)
- November 12, 1931: Charles Nagel from F. T. Leahy
- November 21, 1931: Mrs. W. E. Kalinowski from Charles Nagel
- November 24, 1931:
 - Mrs. W. E. Kalinowski to Charles Nagel
 - Mrs. W. E. Kalinowski from Charles Nagel
- December 4, 1931: Charles Nagel to F. T. Leahy, refers to letter of November 12
- December 28, 1931: Mrs. W. E. Kalinowski from Charles Nagel
- January 19, 1932: A. K. Shipe, Washington, D. C. attorney to Cleveland A. Newton
- January 21, 1932: Charles Nagel from F. T. Leahy
- January 26, 1932:
 - Charles Nagel to Cleveland A. Newton, refers to letter of January 21
 - Charles Nagel to F. T. Leahy refers to letter of January 21
- February 1, 1932: Charles Nagel to Cleveland A. Newton

February 19, 1932:

Cleveland A. Newton from Morris, Plante & Save, refers to letter from Marion E. Early of the 17th.

Marion E. Early from Robert Morris (Morris, Plante & Saxe) refers to letter February 19.

March 1, 1932: Walter E. Kalinowski from Cleveland A. Newton.

March 22, 1932: Marion E. Early to Robert Morris, refers to letter of February 19.

April 6, 1932: Marion E. Early from Robert Morris, refers to letter of March 22.

April 18, 1932: Mrs. W. E. Kalinowski from Cleveland A. Newton.

April 11, 1933: Walter E. Kalinowski from John J. Cochran, refers to your letter.

May 15, 1933:

John J. Cochran from Charles Nagel, refers to letter of April 11 to Lowman.

John J. Cochran from Frank Dow.

May 16, 1933: Mrs. W. E. Kalinowski from John J. Cochran.

July 18, 1933: John J. Cochran from Frank Dow, refers to letter of June 5.

July 20, 1933: Walter E. Kalinowski from John J. Cochran.

August 15 1933: Mrs. W. E. Kalinowski from John J. Cochran.

August 18, 1933: John J. Cochran from Frank Dow.

August 19, 1933: Mrs. W. E. Kalinowski from John J. Cochran.

August 22, 1933: Mrs. W. E. Kalinowski from John J. Cochran, refers to letter of 17th.

August 30, 1933: Theodore to Alice (handwritten letter on stationery of Department of Commerce, Bureau of Navigation and Steamboat Inspection).

October 7, 1933: John J. Cochran from Charles Nagel, refers to letters August 12 and 22, 1933.

October 9, 1933: Mrs. W. E. Kalinowski from John J. Cochran.

October 20, 1933: Walter E. Kalinowski from H. A. Hayward, Assistant General Counsel, Treasury Department, Bureau of Customs, Washington.

November 1, 1933: Mrs. W. E. Kalinowski from John J. Cochran, refers to your letter.

November 16, 1933: John J. Cochran from Charles Nagel.

November 17, 1933: Walter E. Kalinowski from John J. Cochran.

November 27, 1933: Mrs. W. E. Kalinowski from John J. Cochran, refers to letter of 23d.

December 9, 1933:

Mrs. W. E. Kalinowski from George C. Dittman, the Journal of Commerce.

Mrs. W. E. Kalinowski from L. L. Heaton, New York Herald Tribune, re ads of October 8, 15, 22, 1931.

January 3, 1934: Walter E. Kalinowski from Max D. Steuer, refers to letter of 18th.

January 18, 1934: Walter E. Kalinowski from J. P. Tumulty, refers to letter of January 10.

February 19, 1934:

Walter E. Kalinowski from J. P. Tumulty, refers to letter of January 24.

Walter E. Kalinowski from J. P. Tumulty.

February 27, 1934: Walter E. Kalinowski from J. P. Tumulty.

March 6, 1934: Mrs. W. E. Kalinowski from J. P. Tumulty, letter of March 3.

October 25, 1934: Walter E. Kalinowski from J. P. Tumulty, letter of October 22.

December 3, 1934: Walter E. Kalinowski from Ellsworth Alvord, attorney.

July 10, 1935: Forrest C. Donnell, Esq., from Alger B. Chapman (Alvord & Alvord).

1936: Robert Ulrich. Berthold Jacoby Transport Co., to Walter E. Kalinowski.

May 1, 1936: Mrs. W. E. Kalinowski from Frank C. O'Malley, refers to letter of 29th.

September 3, 1936:

Walter E. Kalinowski from Jos. Lutz, jeweler, Germany (translation).

Walter E. Kalinowski from Jos. Lutz, jeweler, Germany (original).

September 19, 1936: Walter E. Kalinowski from Berthold Jacoby.

September 23, 1936:

Walter E. Kalinowski from (Unsigned).

Original of letter in German, affidavit of Anna Laugenheim.

October 22, 1936: Mrs. W. E. Kalinowski from Alger B. Chapman, attorney

October 27, 1936: Mrs. W. E. Kalinowski from Rose M. Burch, Herald Tribune, subscription manager

January 4, 1941: Letter from Weisbaden, Germany

- May 4, 1944:
 W. R. Johnson to Senator Overton, refers to letter April 20
 Mrs. W. E. Kalinowski from John H. Overton, Senator from Louisiana
 January 19, 1948: Mrs. W. E. Kalinowski from Margaret Bolet
 January 29, 1948: Mrs. W. E. Kalinowski from Margaret Bolet, refers to letter of
 January 23
 January 25, 1949: Mrs. W. E. Kalinowski from F. B. Laughlin, refers to letter of
 January 21
 January 23, 1950: Mrs. W. E. Kalinowski from F. B. Laughlin, refers to letter of
 January 17
 January 31, 1950: Mrs. W. E. Kalinowski from F. G. Laughlin, refers to letter of
 January 28
 March 10, 1950: Mrs. W. E. Kalinowski from Kraft & Co.
 March 5, 1951: Mrs. W. E. Kalinowski from F. B. Laughlin, refers to letter of
 March 1
 March 19, 1951: Mrs. W. E. Kalinowski from Elizabeth Davis, Standard Star
 March 20, 1951: Mrs. W. E. Kalinowski from F. B. Laughlin, refers to letter of
 March 15, 1951
 May 2, 1951: Mrs. W. E. Kalinowski from F. B. Laughlin, refers to letter of
 May 1
 August 23, 1951: Mrs. W. E. Kalinowski from Paul North Rice, chief of reference
 department, New York Public Library
 September 29, 1951: Mrs. W. E. Kalinowski from J. P. H. Johnson, N. W. Ayer &
 Son
 March 11, 1952: Mrs. W. E. Kalinowski from C. W. Pollock, refers to letter of
 March 7, 1952
 April 2, 1952: Mrs. W. E. Kalinowski from C. W. Pollock, refers to letter of
 March 27, 1952
 May 20, 1952: Mrs. W. E. Kalinowski from C. W. Pollock, refers to letter of
 May 16, 1952
 June 6, 1952: Mrs. W. E. Kalinowski from C. W. Pollock, refers to letter of
 June 3
 June 26, 1952: Mrs. W. E. Kalinowski from C. W. Pollock, refers to letter of
 June 15
 July 7, 1952: Mrs. W. E. Kalinowski from O. J. Ellinghaus, Treasury Depart-
 ment, Bureau of Customs, San Diego
 July 23, 1919: Translation of letter of Walter, signed: Your faithful mother
 April 12, 1928: Inventory, original (in German)
 October 16, 1928: Consular invoice
 October 31, 1928: Receipt
 November 12, 1928: Inspectors certificate of baggage retained in customs custody
 1932: History of Kalinowski family
 1932: History of Kalinowski jewelry and itemized list