

Mitrany

The Lower Farm,
Kingston Blount,
Oxford.

16th January 1958

Dr. Robert Oppenheimer,
Institute for Advanced Study,
PRINCETON. N.J.

Dear Director,

When we were talking about my present work, before I left Princeton, I mentioned a review I had just written of a new book by Bertrand de Jouvenel, and I am sending you a proof of the review which I have just received, because it states in a summary way some of the things we were discussing about the state of political theory. It also links up with the work which Dr. Niebuhr is going to do, and which I would have dearly liked to have been able to discuss with him. Would you be so kind as to pass on this review to him when you have looked at it?

Jones

Unless I am quite mistaken, we are passing through something completely new in regard to political organisation, and it is not surprising that those working in the field of political theory are quite bewildered and are asking continuously: "Can we have a political theory?" "What is the scope and role of political science?", and so on. You can see that in this review I have ventured to suggest that in the totalitarian countries, like Russia, there is no "politics" left. The structure and essential principles for the political system, what we call the constitutional side, are regarded there as changeable at will; and the give and take of the political process becomes simply a matter of dictation and management by small ruling groups.

But in the West we have assumed too lightly that that is a "pathological" phenomenon which has no relation to the "normal" of our own political organisation and trend, whereas I have an unhappy idea that the trend is the same, with variation in degree and with possible exaggerations in a revolutionary state. And insofar as I am right, this has a close relation to Dr. Niebuhr's enquiry into the ethics of the State: and he has been so fearless in facing the realities of the political trend that I am sure that he will bring light into this aspect too.

It so happens that there has been published recently an English edition of Meinecke's "Reason of State", which first appeared a generation ago, and it is interesting to see that those reviews which

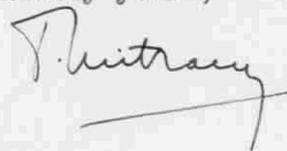
2.

I have read treat the subject as something of an historical phenomenon. No doubt the "reason of state" of Bismarck's Germany, or of Pitt's England, are not relevant now. But none of the reviewers has taken up the point that what we call the "Welfare State," with its new devotion to economic and social security, is based on a new "reason of state", popular rather than imperial, but equally potent, and in its effect on relations with other countries, possibly equally ruthless. The new "reason of state" may not countenance an invasion of a neighbouring country, but would find it quite natural suddenly to cut out imports or exports, and so disrupt that country's "welfare" prospects. That is why I feel that, politically speaking, the historical situation is quite new and that the nature and working of the state has to be thought through afresh.

I am so deeply interested in the problem that I very much hope that I can get on with my present study, and I dearly wish I had stayed longer with you. I know of no other place where one can keep hold of one's mind without distraction, and I know your interest in our efforts and trials. I am trying to get my work going again after the holidays and, if I may, I will write you again about this before long.

Meanwhile, my thanks for your friendly help and my very good wishes for yourself and your family.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "D. Mitrany", with a long horizontal flourish extending to the right.

David Mitrany

MEMORANDUM

TO: Dr. Mitrany

FROM: E. Horton

SUBJECT:

DATE: 12/9/57

Date leaving Institute: Dec. 14

Date leaving USA: Dec. 15

via: Queen Mary

Forwarding address:

Kingston Blount
Oxford

November 29, 1957

Dr. David Mitrany

TO MAASS, DAVIDSON, LEVY, FRIEDMAN & WESTON, DR.

100 PARK AVENUE, NEW YORK 17, N. Y.

TO PROFESSIONAL SERVICES in connection with income tax
deficiency and refund matters

\$350.00

Received payment, 12/6/57
Thank you JW

LAW OFFICES OF
MAASS, DAVIDSON, LEVY, FRIEDMAN & WESTON

100 PARK AVENUE, NEW YORK 17, N. Y.

HERBERT H. MAASS
1900-1957

WILBUR C. DAVIDSON
MONROE L. FRIEDMAN
DAVID J. LEVY
DAVID C. WESTON

TELEPHONE
MURRAY HILL 6-2676

November 29, 1957

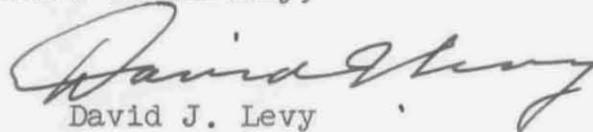
Professor David Mitrany
The Institute For Advanced Study
Princeton, New Jersey

Dear Professor Mitrany:

I realize that there has not been enough time for you to reply to my letter of November 21, if you intended to do so.

In the meantime the enclosed tax refund check of \$588.34 has been received. Under all the circumstances, I have decided to reduce to \$350 our charges to you in this matter, as per our enclosed bill, and trust that this will conclude the matter satisfactorily.

Yours faithfully,



David J. Levy

DJL:eo
Encl.

LAW OFFICES OF
MAASS, DAVIDSON, LEVY, FRIEDMAN & WESTON

HERBERT H. MAASS
1900-1957

WILBUR C. DAVIDSON
MONROE L. FRIEDMAN
DAVID J. LEVY
DAVID C. WESTON

100 PARK AVENUE, NEW YORK 17, N. Y.

TELEPHONE
MURRAY HILL 6-2676

November 21, 1957

Professor David Mitrany
The Institute For Advanced Study
Princeton, New Jersey

Dear Professor Mitrany:

I have your letter of November 20 and am glad to set forth the facts and to permit you to arrive at any conclusion that you wish, with the knowledge that we will accept it in good spirit.

The following are the salient factors:

1. Our services covered a period of almost two years, since they began in December 1955.
2. The proposed deficiency and the resulting refund, together with the applicable interest charges, make up a total sum involved of approximately \$2,000.
3. Our suggested charge to you, together with the amount allocated to the Institute because of its indirect interest, comes to some \$850.
4. Our actual recorded time charges for the effort and services devoted to this case comes to somewhat more than \$1500.
5. The services over this period of time and in these difficult tax areas involved review of the fairly extensive prior correspondence, evidence and tax returns; some 40 letters with you, the tax authorities and others, about equally divided between those written and those received and considered; necessary research, especially in the area of treaty matters and new rulings, issued only in the course of the case and pertaining to the Institute grant aspects; extensions of time and powers of attorney; reviewing the question of possible refund and statutes of limitations in connection with the prior year; referral of the matter from Baltimore to New York; preparation of memoranda and a protest, supplemental protest and brief; several lengthy conferences with the Revenue representatives; and review of closing papers.

All of this has necessarily involved a quite considerable overhead cost.

You will accordingly see that the matter represents a loss to this office, because as I wrote you on October 14 the work

MAASS, DAVIDSON, LEVY, FRIEDMAN & WESTON

Professor David Mitrany

-2-

November 21, 1957

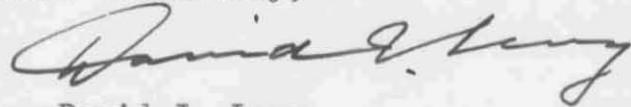
and trouble involved was disproportionate to the precise monetary considerations.

I had rather felt that since you were faced at the inception with a deficiency and interest aggregating some \$1,250, an ultimate solution in which you pay none of this and your expenses are met by a refund flowing from our services would at the least be fair to you, particularly since it is even less than that to us.

Since, however graciously phrased, your letter suggests that our charges are too high, I can in fairness to ourselves do no less than give you the above explanation. Nonetheless, we will be content to adjust our charges in any manner satisfactory to you.

Since the matter has evidently been under discussion between you and Mr. Morgan, I would hope that you would show him this reply, or give to him the attached photocopy.

Yours faithfully,



David J. Levy

DJL:eo

November 20, 1957

Dear Mr. Levy:

I should have answered long before now your letter of October 14 but part of the time I have been away and part of the time I have been laid up.

As you know from the very first letter I wrote that above all I was anxious not to involve the Institute in my personal trouble, though they themselves were anxious that I should fight the claim to tax the stipend. Of course I appreciate the care you gave to my problem and while, to be frank, I was disappointed not to retain anything from the eventual tax refund, it was my intention to write you that I would comply with your wishes provided that you did not charge the Institute anything for this case. Now Mr. Morgan tells me that your firm has charged the Institute also \$350 for my case; and in view of this I must confess that, taken together, the bill seems to me very high. This is not a reflection on your labors but you would no doubt grant that a professorial budget does not compare with that of a business corporation which may find such charges quite natural and could add them to their non-taxable expenses. Perhaps, in view of the willingness of the Institute to bear such a substantial charge, you might see a way to reduce the part you are claiming from me.

Believe me,

Sincerely yours,

David Mitrany

Mr. David J. Levy
Maass, Davidson, Levy, Friedman and Weston
100 Park Avenue
New York 17, N. Y.

LAW OFFICES OF
MAASS, DAVIDSON, LEVY, FRIEDMAN & WESTON

100 PARK AVENUE, NEW YORK 17, N. Y.

HERBERT H. MAASS
1900-1957

WILBUR C. DAVIDSON
MONROE L. FRIEDMAN
DAVID J. LEVY
DAVID C. WESTON

TELEPHONE
MURRAY HILL 6-2676

October 14, 1957

Professor David Mitrany
The Institute For Advanced Study
Princeton, New Jersey

Dear Professor Mitrany:

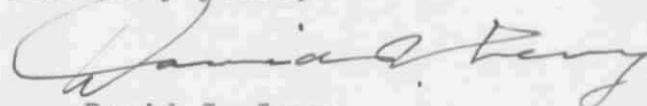
I am sorry to have been so long in acknowledging and replying to your gracious note of September 18.

Your kind words are highly appreciated, and you can imagine that I too am happy with the completely successful outcome.

As to the matter of our charges, there was as you state a considerable amount of work and trouble involved -- disproportionate to the precise monetary considerations.

If all goes well, you will shortly receive -- or I will for you -- a refund check covering the \$464.67 and interest; and if it is satisfactory to you, the amount of this refund can be treated as the sum due us for fees and expenses, and may simply be endorsed for that purpose whenever it is received.

Sincerely yours,



David J. Levy

DJL:eo

Mitrany

THE INSTITUTE FOR ADVANCED STUDY
PRINCETON, NEW JERSEY

TO: Dr. Oppenheimer

FROM: Minot C. Morgan, Jr.

SUBJECT: Legal Fees

DATE: October 31, 1957

M E M O R A N D U M

Dear Dr. Oppenheimer:

We recently paid a bill to the firm of Maass, Davidson, Levy, Friedman & Weston in the amount of \$2,250.00, largely for the services of Mr. David Levy on tax matters. I asked for an itemization and received the following from Mr. Levy:

"In reply to your letter of October 25 regarding breakdown of the charges in our October 1, 1957 bill for services, we would allocate these as follows:

Canadian Petrofina	\$750
E. L. Woodward	250
David Mitrany	350
Goto and Miyazima	25
Miyazawa	50
Harish-Chandra	250
Institute-General	575

The final item includes, besides a small allocation for services in connection with the Placzek estate, a part of the time spent in the Mitrany and Harish-Chandra matters and services in the Weyl and Bigelow cases, because all of these affect fundamentally and in principle the tax status of Institute grants."

My motivation in asking for this itemization was because one of the cases concerned Professor David Mitrany, who had been in a tax tangle involving both the Institute grant and some monies he received from Swarthmore and Haverford. The outcome of Mr. Levy's efforts was a refund in the amount of approximately \$500. When Professor Mitrany asked Mr. Levy what the fee would be, he was told that the matter could be settled by simply signing over the refund check to the firm.

It would seem, therefore, that legal fees in the total amount of approximately \$850, have been charged on a case involving a refund of only \$500.

I have advised Professor Mitrany to do nothing pending further word from you.

Respectfully submitted

Minot
Minot C. Morgan, Jr.

THE INSTITUTE FOR ADVANCED STUDY
PRINCETON, NEW JERSEY

September 24, 1957

Professor David Mitrany
Institute for Advanced Study

Dear Professor Mitrany:

Thanks for your note regarding the legal fees. I had talked with Mr. David Levy myself, and he has already planned to split the bill between you and the Institute. He will charge you for any work he did on letters received from other sources than the Institute grant. He will charge us for work done on the grant. This is entirely appropriate.

Cordially yours,

Minot C. Morgan, Jr.

Minot C. Morgan, Jr.
Comptroller

MCM:jp

19 September 1957

Board of Governors
Nassau Club
Princeton, New Jersey

Gentlemen:

Professor David Mitrany, a Permanent Member of the Institute for Advanced Study, is in residence here for the first term of this academic year. He would like to have a temporary membership in the Nassau Club for the period of his stay. Professor Mitrany has in the past held both permanent and temporary memberships in the Nassau Club. We shall be very grateful to you if you find it possible to accede to his request.

Very sincerely,

Robert Oppenheimer

Copy to Professor Mitrany

NOTE: Pending action by the Board of Governors, the desk at the Nassau Club is holding for you a ten-day visitor's card under my name.

INSTITUTE FOR ADVANCED STUDY
Princeton, New Jersey

School of Historical Studies

Arrival date: 9/16/57

Full name: MITRANY, David

Departure date
(if known)

14th Dec. 1967
(Buenos Aires)

Princeton address: 194 B Springdale Rd.

Telephone
Rm. 1-2490

Permanent address: Oxford, England

~~Date and place of birth:~~

Citizenship: British

Visa information:

Type of visa: Nonimmigrant - L2.

Visa number 1574242

Place and date of issue: London 13 Sept. 1957

Expiration date: 12 Sept. 1960

Date and port of entry to United States:

Name of ship:
airline: P.A. 16th. Sep. 1957

Expiration date of entry permit: Dec. 31, '57

Name and address of person, outside of Princeton, to be notified in case of emergency:

Mr. F. Burkhardt
Lever Bros. Co. New York.

LAW OFFICES OF
MAASS, DAVIDSON, LEVY, FRIEDMAN & WESTON

100 PARK AVENUE, NEW YORK 17, N. Y.

TELEPHONE
MURRAY HILL 6-2676

HERBERT H. MAASS
1900-1957

WILBUR C. DAVIDSON
MONROE L. FRIEDMAN
DAVID J. LEVY
DAVID C. WESTON

September 9, 1957

Professor David Mitrany
Kingston Blount
Oxford, England

*rv 9/8/57
revised press*

Dear Professor Mitrany:

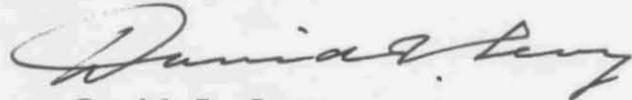
I am very glad to convey the good news that the favorable conclusions heretofore tentatively reached regarding the various aspects of your tax case have now been confirmed by the International Operations Division of our Internal Revenue Service. The result will be the expunging in its entirety of the additional tax heretofore proposed for 1952, and a refund of \$464.67 and interest. The basis of all of this is as detailed in my prior letter of July 12.

Will you accordingly please sign, date and return to me the enclosed Form 870 carrying out this result.

I assume that your plans to come to Princeton in September are still in effect.

With best wishes, I am,

Faithfully yours,



David J. Levy

DJL:eo
Encl.

Air Mail

The Lower Farm,
Kingston Blount,
Oxford.

19th July 1957

Mr. David J. Levy,
Messrs. Maass, Davidson, Levy, Friedman & Weston,
100 Park Avenue,
NEW YORK 17.

Dear Mr. Levy,

Your letter of July 12th, as you may imagine, was very pleasant news, and I need hardly assure you how grateful I am for your help. I am almost ashamed that you should have had to put in so much time and effort for what is after all for you a very small affair, and as you know I would have given in long ago, just for the sake of having my peace.

I realise, as you point out, that there is still the final approval from Washington to be got, and about that I can do no more than hope, as you do, that it will come in due course.

My present plans are to arrive some time towards the end of September, when I will go straight to Princeton. I will get in touch with you as soon as I get there and you can then instruct me whether there is any step I ought to take myself to prevent difficulties when I am about to leave again for England.

Please accept again my gratitude for your great kindness and patience.

Believe me,

Yours sincerely,

David Mitrany

LAW OFFICES OF
MAASS, DAVIDSON, LEVY, FRIEDMAN & WESTON

100 PARK AVENUE, NEW YORK 17, N.Y.

HERBERT H. MAASS
WILBUR C. DAVIDSON
MONROE L. FRIEDMAN
DAVID J. LEVY
DAVID C. WESTON

TELEPHONE
MURRAY HILL 6-2676

July 12, 1957

Professor David Mitrany,
Kingston Blount,
Oxford, England.

Dear Professor Mitrany:-

I have not written you since your own letter of March 28th, and now I have good news.

After further discussions of the matter with the Conferee here in New York, he has concluded to recommend the allowance of your contentions in full. This will mean that he will recommend that your Institute grant be treated as nontaxable income; that the Swarthmore and Haverford amounts be treated as exempt income under the British Tax Treaty; that accordingly only the \$2,500 Lipton income be taxed; and that against this there be allowed, besides the appropriate exemption, 25/90ths of the \$1,793.00 of expenses which you incurred in coming here (this being the proportion which the Lipton income bears to the total income here from all sources).

If these recommendations are accepted by higher authority, as there is every reason to believe they will be, not alone will the proposed deficiency of \$1,496.10 and interest be entirely expunged, but you will be entitled to a refund of approximately \$450 plus interest.

The wheels will no doubt grind slowly, but I am optimistic that this will be the final result, within a few months.

If you come in the fall, as suggested in your last letter, no doubt you will communicate with me, so that I may bring you up to date and so that I may if necessary take steps to expedite conclusion, in order that you may not be held up in receiving sailing clearance at the time of your return to England.

With best wishes, I am

Sincerely yours,



David J. Levy

Air Mail
DJL:JR

THE INSTITUTE FOR ADVANCED STUDY
PRINCETON, NEW JERSEY

cc Mr. Morgan
Mrs. Barnett
Miss Horton

OFFICE OF THE DIRECTOR

27 May 1957

Dear Dr. Mitrany:

Thank you for your letter of May 23rd. We should be delighted to have you with us next autumn, and hope that this year you will be able to make it. We have saved your grant for you, and it will be available if you can come. I know that all your old friends and your colleagues will be delighted.

With all good wishes,

Robert Oppenheimer

Dr. David Mitrany
The Lower Farm
Kingston Blount
Oxford
England

P.S. We are very strapped for office space, especially in the School of Historical Studies. This is a good sign, because so many excellent men will be here; it does mean that you may be cramped or crowded.

NOTE TO MR. MORGAN: Special appropriation of \$4,000 authorized by Trustees for 1956-1957 budget to be carried over for Dr. Mitrany's stipend for 1st term of 1957-1958.

Mitrany

The Lower Farm,
Kingston Blount,
Oxford.

23rd May 1957

Dr. Robert Oppenheimer,
Institute for Advanced Study,
PRINCETON.
N.J.

Dear Director,

Since writing you early in the year, to tell you of my very deep distress at the inconvenience I caused you then, I have been able to deal with various problems here and can now write to ask whether it would be convenient to you and the Institute to have me for the Fall term. Perhaps I should have written earlier, but I wanted to know first how things could be arranged here. I am very anxious to come because, while I am continuously being asked to contribute working papers to conferences of political scientists, it is not easy under conditions here to have a sufficiently long period of quiet so as to turn those preliminary papers into more substantial chapters for the theoretical book on which I am working. Besides that, as you may know, it would mean a great deal to me personally to be at the Institute and see my friends and colleagues again.

I should also be glad of the chance to thank you and those members of the Institute who last winter dealt so patiently with my unwilling defection.

With my good wishes,

Sincerely yours,

Mitrany

David Mitrany

29 April 1957

Dear Mr. Levy:

Dr. Oppenheimer is away, but he has had a chance to see your letter of April 24th. At his request we are sending you copies of the relevant documents from the file, as well as the specimen invitation which you require. We trust these will cover your needs.

Very truly yours,

Velma A. Mumper
Office of the Director

Mr. David J. Levy
Maass, Davidson, Levy, Friedman and Weston
100 Park Avenue
New York 17, New York

encls: Excerpt from ltr Aydelotte, 21 March 1947
 " " Faculty Minutes, 19 April 1949, page 207
 Ltr RO to DM 6 May 1949
 Ltr RO to DM 13 October 1950
 Excerpt Minutes of School of HS page 11
 Excerpt Minutes of School of HS page 13
 Ltr DM to RO 24 April 1952
 Ltr RO to DM 3 May 1952
 Ltr RO to DM 30 April 1956
 (Listed) Cable 29 Aug. 1956 DM to RO
 (Listed) Ltr from RO to DM 29 Aug. 1956
 Cable DM to RO 10 Sept. 1956
 Cable RO to DM 11 Sept. 1956
 (Listed) Personal letter DM to RO 13 January 1957
 Specimen letter of invitation.

LAW OFFICES OF
MAASS, DAVIDSON, LEVY, FRIEDMAN & WESTON

100 PARK AVENUE, NEW YORK 17, N. Y.

HERBERT H. MAASS
WILBUR C. DAVIDSON
MONROE L. FRIEDMAN
DAVID J. LEVY
DAVID C. WESTON

TELEPHONE
MURRAY HILL 6-2676

April 24, 1957

Dr. Robert Oppenheimer
The Institute for Advanced Study
Princeton, New Jersey

Dear Dr. Oppenheimer:

I have further reference to the continuing tax struggles, last dealt with in my letter to you of November 28, 1956 and your subsequent telephone call.

The occasion for the present letter is to report to you on further developments in the Mitrany case.

I held a conference here in New York recently in this matter and was gratified by the understanding and reaction of the Conferee for the Internal Revenue Service. We reviewed the entire history of the rulings in the Institute, Guggenheim, Ford and cognate cases, and the court decisions and new statutory provisions. He is personally satisfied that the Institute grants should not be taxable, and that its position is even stronger than the Guggenheim cases.

The attitude of this Revenue representative, as distinguished from that of the tax gentlemen in Trenton in the Weyl and Bigelow cases, is that clarification or modification of the general ruling in the Institute cases is now the problem of the Internal Revenue Service, more than it is that of the Institute. I have supplied him with certain material, and he is taking the matter up further with his superiors.

I do not know what further has occurred in the cases being looked after by Mr. Deitz, and thought it best for you to be fully

MAASS, DAVIDSON, LEVY, FRIEDMAN & WESTON

Dr. Robert Oppenheimer

-2-

April 24, 1957

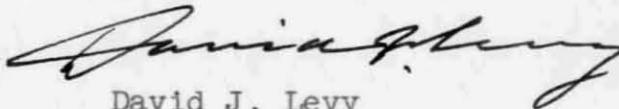
informed regarding the developments here.

Also, I have now been asked to supply the Mitrany invitation letter, or whatever correspondence embodied the arrangements under which he came to the Institute in the fall of 1952. If there have been several letters, reflecting first an intention to come in the spring of 1953, afterwards accelerated, we would wish these particularly.

In addition, and with reference to the tax cases generally, rather than the Mitrany case alone, I have been asked for a specimen invitation letter and whether selection of candidates is by committee or on application. As to the latter, I have stated that selection is usually by invitation, upon the suggestion of others at the Institute, and that there is no customary form of "application"; and as to the specimen letter, I have hesitated to use those which were attached to our original application for ruling, because these may be outmoded.

I would appreciate some word from you upon these subjects.

Faithfully yours,



David J. Levy

DJL:eo

LAW OFFICES OF
MAASS, DAVIDSON, LEVY, FRIEDMAN & WESTON

100 PARK AVENUE, NEW YORK 17, N.Y.

HERBERT H. MAASS
WILBUR C. DAVIDSON
MONROE L. FRIEDMAN
DAVID J. LEVY
DAVID C. WESTON

TELEPHONE
MURRAY HILL 6-2676

March 21, 1957

Professor David Mitrany
Kingston Blount
Oxford, England

Dear Professor Mitrany:

I duly received your letter of February 27 forwarding the signed extensions, which have been filed.

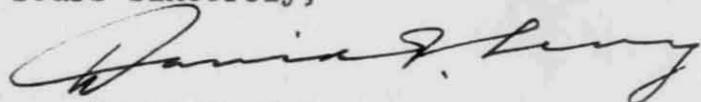
Yesterday I had a lengthy discussion of the matter with the Conferee here in New York, to whom the matter had been referred for further attention by the International Operations Division. His reaction to our points in your behalf is entirely favorable. This applies as well to the Haverford and Swarthmore compensation, in view of the treaty provisions, as to the Institute grant, in view of its special characteristics.

However he is accountable to higher authority who have heretofore issued certain rulings unfavorable to our point of view. The validity of these rulings is the question and this now becomes an internal problem of our Revenue Service. I have taken the position in your behalf that we will under no circumstances accept willingly even a single dollar of additional tax assessment, but have left open without comment the question of whether we would forego the refund which we have claimed. We will now await further word from the authorities.

In the meantime, and as a technical matter, they have requested a document over your own signature adopting and confirming the Protest and the facts which were set forth over my signature as your attorney in the document of November 13, 1956, copy of which I sent to you at the time. To this end, I am enclosing a supplemental protest, which please date, sign and execute in the two places indicated, verifying before the United States Consul OR having your signature witnessed by two persons in the manner indicated, which I imagine you will find simpler.

Your earlier plans for trying to come here in January have evidently been changed. When you know what you may do, won't you please let me know.

Yours sincerely,



David J. Levy

DJL:eo
Encl.

The Lower Farm,
Kingston Blount,
Oxford.

27th February 1957

Mr. David J. Levy,
Messrs. Maass, Davidson, Levy, Friedman & Weston,
100 Park Avenue,
NEW YORK 17.

Dear Mr. Levy,

Many thanks for your letter of the 21st February and for sending me the Consent Forms, which I return herewith duly signed by myself.

As you may imagine, I find the latest position somewhat alarming though probably it does not seem so to you. I do not quite know what has happened, and of course I am more than willing to leave it in your hands, but the latest figure is a substantial increase even on the previous assessment which we are contesting. As tax for all the other income, except the Institute, was deducted at source, I do not know how this assessment, an increase by more than 50% on the original one, has come about. But of course I hope that your action will prove successful in the end.

May I thank you again for all your help.

Sincerely yours,

David Mitrany

LAW OFFICES OF
MAASS, DAVIDSON, LEVY, FRIEDMAN & WESTON

100 PARK AVENUE, NEW YORK 17, N. Y.

HERBERT H. MAASS
WILBUR C. DAVIDSON
MONROE L. FRIEDMAN
DAVID J. LEVY
DAVID C. WESTON

TELEPHONE
MURRAY HILL 6-2676

February 21, 1957

Professor David Mitrany
Kingston Blount
Oxford, England

Dear Professor Mitrany:

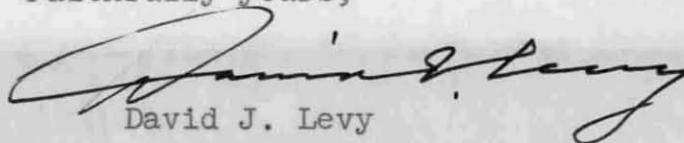
I have now received a communication from the International Operations Division of our Internal Revenue Service, together with a further one addressed to you in my care, which purport to disallow the objections which we have filed in relation to your 1952 income taxes, and suggest the assessment of a tax deficiency of \$1,496.10 plus interest.

Actually the matter remains in the administrative stage, because in the letter to me the Service advises that they are forwarding the case from Washington to their office in New York for further consideration and "informal conference", all of which you will see from the attached photocopy of their February 18 letter to me.

Under the circumstances, I am enclosing consents extending the period of limitations for assessment of the tax until June 30, 1958, all copies of which please sign and return to me.

We will press the matter here in New York, and will inform you of further developments, though it will probably be some time before there is any further news.

Faithfully yours,


David J. Levy

DJL:eo
Encls.

Air Mail



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
INTERNATIONAL OPERATIONS DIVISION
WASHINGTON 25, D. C., USA

IN REPLY REFER TO
O:IO:A:O:AR:EDC

Feb. 18, 1957

Mr. David J. Levy
c/o Maass, Davidson, Levy,
Friedman & Weston
100 Park Avenue
New York 17, New York

Dear Mr. Levy:

This refers to the file of Professor David C. Mitrany for the year 1952.

The case will be forwarded to the Upper Manhattan office, New York City, for an informal conference as requested in the Protest filed by you under date of November 13, 1956.

Since the consent, Form 872, extending the statutory period of limitation upon assessment of tax, which is on file in this office, expires June 30, 1957, there is enclosed another consent form extending the statutory period to June 30, 1958. This consent should be forwarded to Professor Mitrany for signature immediately in order that it will be available in New York before holding the conference and thereby avoid the possible necessity of assessing tax before a mutually satisfactory audit of the return is completed.

Any further correspondence should be addressed to the District Director of Internal Revenue, attention Chief, Audit Division, 341-9th Avenue, New York 1, New York.

Very truly yours,

Richard M. [Signature]
Acting Director of International Operations

Enclosure:
Consent, Form 872

Mitrany

THE LOWER FARM,
KINGSTON BLOUNT,
OXFORD.
13.I.1957

Personal

Dear Director, Last Thursday, as soon as I had word that I was free to go, I cabled your office the date of my sailing. Everything seemed allright at last as far as I was concerned, but now sooner had the cable gone that my wife broke down in fear that she could not manage alone. She had not been too well for sometime but this caught us unprepared; and if I inflict these personal confidences on you -most reluctantly, I assure you- it is because more than by any personal loss we are both distressed by the trouble we are causing you and your administrative staff (especially poor Mrs Barnett in her trying job).

I truly think that the strain of the past few months has undermined us all more than we had realized. We go about doing our jobs and chores and making plans for the morrow but behind that 'normality' there is something very hollow indeed. In all my forty-five years here I have never seen the people as divided as now, and in such bitterness - certainly not by the much more personal issues of our silent social revolution. I have a suspicion that its partly because we are divided also within our own selves, repelled by the use of force yet aware of no way out.

Please forgive me for doing this to you, and after the help and kindness you have given me. To me it is a bad blow, in more than one way.

Very sincerely yours

D. Mitrany

Told B. Horton, R. Barnett, M. Morgan.

1/18/57