Guide to the Charles Robinson Smith Papers

MS 455

compiled by John Espy

November 1980

Yale University Library
P.O. Box 208240
New Haven, CT 06520-8240
mssa.assist@yale.edu
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Collection Overview

**REPOSITORY:** Manuscripts and Archives
Yale University Library
P.O. Box 208240
New Haven, CT 06520-8240
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http://www.library.yale.edu/mssa/

**CALL NUMBER:** MS 455

**CREATOR:** Smith, Chas. Robinson (Charles Robinson), 1855-1930

**TITLE:** Charles Robinson Smith papers

**DATES:** 1890–1930

**PHYSICAL DESCRIPTION:** 3.5 linear feet (5 boxes, 2 folios)

**LANGUAGE:** English

**SUMMARY:** Correspondence, writings and miscellanea relating to the issue of the allied nations payment of war debts incurred during World War I, and U.S. tax laws.

**ONLINE FINDING AID:** To cite or bookmark this finding aid, please use the following link: [http://hdl.handle.net/10079/fa/mssa.ms.0455](http://hdl.handle.net/10079/fa/mssa.ms.0455)

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**Requesting Instructions**

To request items from this collection for use in the Manuscripts and Archives reading room, please use the request links in the HTML version of this finding aid, available at [http://hdl.handle.net/10079/fa/mssa.ms.0455](http://hdl.handle.net/10079/fa/mssa.ms.0455).

To order reproductions from this collection, please go to [http://www.library.yale.edu/mssa/ifr_copy_order.html](http://www.library.yale.edu/mssa/ifr_copy_order.html). The information you will need to submit an order includes: the collection call number, collection title, series or accession number, box number, and folder number or name.

**Key to the container abbreviations used in the PDF finding aid:**

b. box

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**Administrative Information**

**Immediate Source of Acquisition**


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**Conditions Governing Access**

The materials are open for research.
Biographical / Historical

Charles Robinson Smith, B.A. 1875


Father, Edwin Smith, a banker; member of firm of Robinson, Smith, & Company, Buffalo; son of James and Sarah (Harmer) Smith, of Wethersfield, Conn. Mother, Jane Ownsend (Mather) Smith; daughter of Elias and Cynthia (Corning) Mather, of Albany, N.Y. Cousins: W. Snowdon Smith, ’77S, and his sons, Gurney L. Smith, ’14, and N. Jerome Smith, ’20.

Buffalo Classical School. Second prize in English composition Sophomore year; dissertation appointment Junior year; first dispute appointment Senior year; member Kappa Sigma Epsilon and Delta Kappa Epsilon. Traveled in Europe 1875-1876; studied law at Columbia 1876-1878 (LL.B. 1878); admitted to practice 1878 and as counselor May 1879; corporation lawyer in New York City 1878-1906 (in partnership with Newell Martin, ’75, under name of Smith & Martin from 1890); a founder (in 1899) of General Chemical Company of New York, of which vice-president 1920-1922, general counsel 1921-1922, and associate counsel since 1923; in 1920 helped in merger of that company (which, however, retained its corporate name and existence) with Allied Chemical & Dye Corporation, of which a director since 1922; director of Austen Fox Riggs Foundation, Inc. of Stockbridge (for free treatment of psychoneurotic patients) since 1919; member American and New York State Bar associations, Association of the Bar of the City of New York, and New York County Lawyers Association; awarded Legion of Honor April 1, 1927, for services in writing articles during the war.

Married April 29, 1879, in New York City, Jeannie Porter, daughter of William Porter and Elizabeth Wadsworth (Harris) Steele. Children: Elsa (died in childhood); Gertrude Robinson; and Hilda, the wife of Lyman Beecher Stowe, Harvard ’04.

Death, due to myocarditis and arteriosclerosis, occurred at his summer home in 1930. Buried in Stockbridge. By the terms of his will a bequest of $2,500 was made to Yale University.

Scope and Contents

The papers of Charles Robinson Smith sent to the Yale Library consist primarily of articles, letters, letters to newspaper editors of Charles Robinson Smith concerning the payment of Allied War Debts. Mr. Smith was a staunch advocate of forgiving the debts - especially those of France. Other material relates primarily to United States Tax laws.
**List of Correspondents**

Allen, Frederick H. (b. 1909), 1926(1 item)
Andrew, Abram Piatt (1843-1936), 1926-1927(8 items)
Auld, George P. (b. 1881), 1927(6 items)
Baldwin, W.D., 1922(1 item)
Barrelet, H.J., 1925(2 items)
Bayne, Hugh Aiken (b. 1870), 1924(1 item)
Bennett, Ira (b. 1868), 1926(1 item)
Betts, Samuel Rossiter (1786-1868), 1926-1927(3 items)
Bird, J. Malcolm (b. 1886), 1923(1 item)
Bishop, George Riker (1841-1931), 1920(1 item)
Bliss, Mildred, 1927(1 item)
Borah, William Edgar (1865-1940), 1923(2 items)
Bouvier, John Vernon, 1927(1 item)
Brown, Joseph Barley, 1928(1 item)
Carew, John F., 1916(2 items)
Charpantier, John (b. 1880), 1924(1 item)
Chew, Oswald (1880-1949), 1925-1928(17 items)
Clarke, John Hessin (1857-1945), 1925(2 items)
Collins, George E. (b. 1904), 1917(1 item)
Cook, W. Hennessy, 1926(1 item)
Cutting, Elisabeth (b. 1871), 1924(3 items)
Dana, Arnold Guyot (b. 1862), 1926(1 item)
Davis, Ben G., 1916(1 item)
Davis, Norman H. (b. 1878), 1926-1928(2 items)
Day, George Parmly (1876-1959), 1927-1928(2 items)
Edmonds, Richard Hathaway (b. 1857), 1917(1 item)
Evarts, Allen W., 1927(2 items)
Fisk, Charles (b. 1843), 1927-1928(3 items)
Fordney, Joseph W. (1853-1932), 1920(1 item)
Fosdick, Raymond Blaine (b. 1883), 1917(1 item)
Fraser, Leon (1889-1945), 1924(1 item)
Frew, Walter E., 1926(1 item)
Fullerton, Morton, 1925(1 item)
Galloway, Lee, 1918(1 item)
Garver, John Anson (b. 1854), 1927(1 item)
Gottheil, Richard James Horatio (b. 1862), 1924-1926(2 items)
Goulard, John, 1924(1 item)
Graves, George H. (b. 1900), 1896(2 items)
Grinnell, George Bird (1849-1938), 1924(1 item)
Guggenheim, Daniel (1856-1930), 1918(1 item)
Guthrie, William Dameron (1859-1935), 1924(1 item)
Hallock, W.W., 1917(1 item)
Harriman, Edward Avery (b. 1869), 1927(1 item)
Henke, Charles W., 1917-1918(6 items)
Hines, Walker Downer (1870-1934), 1921(1 item)
Hoff, Whitney, 1926(1 item)
Hoover, Herbert Clark (b. 1874), 1926(1 item)
Hornaday, William Temple (1854-1937), 1923(1 item)
Houston, Herbert Sherman (b. 1865), 1922(1 item)
Johnson, Wayne, 1920(2 items)
Joy, Henry Bourne (b. 1864), 1927(1 item)
Jusserand, Elise, 1925-1929(3 items)
Jusserand, Jean Adrien (1855-1932), 1923-1929(15 items)
Kahn, Otto Hermann (1867-1934), 1921(1 item)
King, Basil (1859-1928), 1926-1927(3 items)
Knox, Samuel Lippincott Griswold (b. 1870), 1927-1929(12 items)
Leavitt, John Brooks (b. 1849), 1927-1929(2 items)
Leffingwell, Elmore (b. 1876), 1923-1926(12 items)
Loesch, Frank J., 1927(1 item)
Longworth, Nicholas (1869-1931), 1920(1 item)
McAdoo, Francis H., 1927(6 items)
MacRae, Hugh, 1917(1 item)
Mangas, Lyman S., 1927(1 item)
Marbury, William L., 1927(1 item)
Martin, John (1817-1847), 1924(3 items)
Martin, W.R., 1890(1 item)
Mason, Augustus Lynch (b. 1859), 1924(2 items)
Mercadier, Maurice, 1925(1 item)
Mespoulet, Margaret (b. 1880), 1924(1 item)
Meyer, Eugene (1875-1959), 1921(1 item)
Miller, Nathan L. (1868-1953), 1923-1924(3 items)
Myers, Charles, 1926(1 item)
Newman, Jacob (1889-1941), 1927(1 item)
Ogden, Esther G., 1924(1 item)
Pell, Herbert Claiborne, 1920(1 item)
Peabody, Frederick William (b. 1862), 1926-1929(45 items)
Pierson, Charles Wheeler (b. 1864), 1927(1 item)
Poor, Charles Lane (b. 1866), 1927(1 item)
Poor, Horace F., 1921(2 items)
Prendergast, William A. (1867-1954), 1924(1 item)
Putnam, George Haven (1844-1930), 1917-1926(5 items)
Putnam, Irving, 1923-1924(5 items)
Rainey, Henry Thomas (1860-1934), 1920(3 items)
Reed, Louis Schultz (b. 1902), 1927(7 items)
Rogers, Henry White (b. 1853), 1923-1925(2 items)
Scott, James Brown (1866-1943), 1926(1 item)
Seligman, Edwin Robert Anderson (b. 1861), 1924-1927(4 items)
Seymour, Charles (1855-1963), 1920(1 item)
Sheffield, James Rockwell (1864-1938), 1917(1 item)
Shouse, Jouett (b. 1879), 1920(1 item)
Southall, James C., 1928(1 item)
Speir, Louie Dean, 1925(1 item)
Spragus, Henry Ware, 1926(1 item)
Stimson, Joseph W., 1923(1 item)
Stokes, Anson Phelps (1875-1958), 1929(1 item)
Sullivan, Mark (1874-1952), 1923(1 item)
Sumichrast, Frederick Caesar de (b. 1845), 1926(1 item)
Swan, Thomas Walfer (b. 1877), 1923(1 item)
Tittman, Edward D., 1924(3 items)
Townsend, R.D., 1917(1 item)
Treadway, Allen T. (1867-1947), 1920(1 item)
Tumulty, Joseph Patrick (1879-1954), 1920(1 item)
Van Dyke, Henry (b. 1852), 1917(1 item)
Waley, Philip S., 1915-1929(75 items)
West, Henry Litchfield (b. 1859), 1917(2 items)
Whiteford, Cameron, 1924(1 item)
Wickersham, George Woodward (1858-1936), 1917-1929(12 items)
Williams, Dickerman, 1923(3 items)
Williams, John Sharp (1854-1932), 1916(1 item)
Wilberforce, Robert Isaac (1802-1857), 1925(1 item)
Wood, Kenneth S., 1927(1 item)

TITLES OF SOME OF THE PAPERS NOW IN BOXES 3-5 (NOT IN ORDER)

*LEGAL PAPERS AND PRINTED ARTICLES

Smith, C.R., “Retroactive Income Taxation (So-called),” 1923(3)
Smith, C.R., “Reparations and Sanctions,” 1924
Smith, C.R., “America’s Debt to the Allies,”
Smith, C.R., “War Loans and War Services,” 1926(2)
Smith, C.R., “Industrial Corporations,”
Smith, C.R., “The Viewpoint of Belgium,” 1923(2)
Smith, C.R., “Some of the Reasons...,” 1918
Smith, C.R., “Taxation of Stock Dividends...Corporate Surpluses,” 1928
Keynes (Lord), “Legality of the Ruhr Occupation,” 1923
Rothermere, “France Is Winning,” 1923
Smith, C.R., “Why We are at War With Germany...,” 1917(2)
Smith, C.R., “Democracy...July 4, 1776-1917...Peril,” 1917(2)
“" The Neech,” “Proposal for a Twentieth Amendment Prohibiting Women,” 1923(typescript)
Smith, C.R., letter to the New York American, 1923
Martin, Newall, some articles

*TYPESCRIPTS OF ARTICLES BY CHARLES ROBINSON SMITH

"Estonpel and the State"
"History Studies"
"Sursum Corda," 1917-1918
"Treaty and its Compliance with the Armistice," 1920
Untitled (on Spain)
"Dr. William H. Nicholis," 1923
"Hoover and Smith," 1928
"Of Hughes and Wilson"
"Representations and Sanctions," 1923
"A Very Curious Ancient Law" (children’s story), 1925 (and printed copy)
"Geography: Herodotus to Richard Hakluyt and Richard Byrd," 1929
Untitled (on Middle Ages)
"Europe in General"
"Milestones of American Liberty"
"The Government of Ours"
"Retroactive Income Taxation," 1923
"Taxation of Accumulated Property"
"Retroactive Taxation"
"Macomber v. Eisner"
"Implied Contracts"
"If Justice Be Law, Quantum Meruit," 1926
Stowe, Lyman Beecher, “Why Hate the British?”
"Debt of America to the Allies” (2, and manuscript notes, 1 printed copy)
"La Dette de l’Amerique envers les Allies” (1, and 1 printed copy)
"What America Owes to the Allies"
"Retroactive Income Taxation"
"Quantum Meruit,” 1925(typescript and manuscript)
Memo for Mr. Boyden, 1923 Feb 27
"Reparations et Sanctions,” 1924(2, and 1 manuscript)
"N.Y. Women, then First Vote and the War,” 1918
"The Federal Constitution” (manuscript)
"2 Memoranda on Goodwill,” 1921 Jul 8, 18
Clippings
"The Reaction of France to a Program of World”
J.F. Dulles, "Reconstruction” (typescript)
Scheider, "Situation in Europe Today" (advance release)
Pershing (General), speech, 1924 (Denver typed excerpts)
Collection Contents
Inventory
3.5 linear feet (7 boxes)

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<tr>
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<th>Description</th>
<th>Date/Timeframe</th>
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<tr>
<td>b. 1</td>
<td>Correspondence</td>
<td>1890, 1896, 1913–1924 March</td>
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<td>b. 2</td>
<td>Correspondence</td>
<td>1924 April – 1927 June</td>
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<td>b. 3</td>
<td>Correspondence</td>
<td>1927 July – 1930, undated</td>
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<td>b. 3</td>
<td>Writings</td>
<td>undated</td>
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<tr>
<td>b. 3</td>
<td>Manuscripts</td>
<td>undated</td>
</tr>
<tr>
<td>b. 3</td>
<td>Typescripts and reprints</td>
<td>undated</td>
</tr>
<tr>
<td>b. 3</td>
<td>Typescripts and reprints</td>
<td>1915–1919</td>
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<td>b. 4</td>
<td>Typescripts and reprints</td>
<td>1920–1929, undated</td>
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<td>b. 5</td>
<td>Typescripts and reprints</td>
<td>1923, undated</td>
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<tr>
<td>b. 5</td>
<td>Typescripts and reprints by others</td>
<td>1917–1929, undated</td>
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<tr>
<td>b. 5</td>
<td>Legal papers</td>
<td>Circa 1918–1928</td>
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<td>b. 5</td>
<td>Financial papers</td>
<td>1896, 1916–1921</td>
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<td>b. 5</td>
<td>Newspaper clippings</td>
<td>1921–1929</td>
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<td>b. 5</td>
<td>Miscellaneous papers</td>
<td>Circa 1924–1928</td>
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<tr>
<td>b. 6–7</td>
<td>3 scrapbooks of correspondence, typescripts, clippings, and pamphlets, some of which concerns Allied War Debts and post-War France and Germany, and much of which is duplicated elsewhere in collection</td>
<td>Circa 1905–1929</td>
</tr>
</tbody>
</table>
Selected Search Terms
The following terms have been used to index the description of this collection in the Library’s online catalog. They are grouped by name of person or organization, by subject or location, and by occupation and listed alphabetically therein.

Subjects
Economics
Lawyers
Taxation -- Law and legislation
World War, 1914-1918 -- Reparations

Names
Andrew, Abram Piatt, 1843-
Auld, George Percival, 1881-
Bayne, Hugh Aiken, 1870-1954
Borah, William Edgar, 1865-1940
Chew, Oswald, 1880-1949
Dana, Arnold Guyot, 1862-1947
Day, George Parmly, 1876-1959
Guthrie, William D. (William Dameron), 1859-1935
Harriman, Edward Avery, 1869-
Hoover, Herbert, 1874-1964
Jusserand, J. J. (Jean Jules), 1855-1932
Knox, S. L. G. (Samuel Lippincott Griswold), 1870-1947
Leffingwell, Elmore, 1876-
Longworth, Nicholas, 1869-1931
McAdoo, Francis H.
Peabody, Frederick William, 1862-1938
Pendergast, William Ambross, 1867-
Reed, Louis S., 1902-1975
Seymour, Charles, 1885-1963
Sheffield, James R. (James Rockwell), 1864-1938
Smith, Chas. Robinson (Charles Robinson), 1855-1930
Sprague, Henry Ware, 1855-1932
Stimson, Joseph W.
Tumulty, Joseph P. (Joseph Patrick), 1879-1954
Waley, Philip S.
Wickersham, George W. (George Woodward), 1858-1936