

FOUR \$1,000 GIFTS AID CITY'S NEEDIEST

John T. Ardis, Paul Block, H. D. B. and Magazine of Wall St. Send Large Donations.

POLITICS HELPS THE CAUSE

Contributor Gives His Share of Surplus Returned From the Wagner Campaign Fund.

MANY CASES ARE RELIEVED

Total of \$152,418 Now in Hand—\$108,000 More Is Needed to Equal Work of a Year Ago.

Contributions of \$14,663.20 increased the total for the Neediest Cases yesterday to \$152,418.96.

The total on the same day a year ago was \$151,619.69, so that today the fund leads the figure at this time last year by \$799.27.

On the same day a year ago there were received contributions amounting to \$18,584.90, or approximately \$4,000 more than the total received yesterday. This was due, however, to a contribution of \$6,000, the largest single gift ever made to the Neediest Cases. This has not been repeated. The fund also has lost an annual contribution of \$4,000 through the death of a great benefactor of the Neediest Cases.

With less than a week remaining before Christmas, more than \$108,000 is needed to make this year's total equal that of last year—\$260,998.26. That amount provided for 345 Neediest Cases.

Every cent contributed buys the necessities of life for the Neediest Cases. The scrupulous adherence to this guaranty is demonstrated by the reports of certified public accountants printed below.

The amount so far received this year has provided for the Hundred Neediest Cases and for many additional ones. The appeal is now being made for additional cases, twenty-five of which are printed today in Section 7.

Four Send \$1,000 Each.

Four contributions of \$1,000 each were received yesterday. They were given by The Magazine of Wall Street, Paul Block, John T. Ardis and H. D. B. In making his contribution Paul Block wrote:

New York, Dec. 18, 1926.

Hundred Neediest Cases: I beg to enclose herewith my check for \$1,000, which I would like to have you add to the charity fund you are collecting for the Hundred Neediest Cases.

If it is possible I would like to have it distributed in the following manner:

- One-third for the Jewish charities. One-third for the Protestant charities.

One-third for the Catholic charities. I would like to take occasion to offer congratulations on this fine charity. Very cordially yours, PAUL BLOCK.

"I'm enclosing my check for \$1,000 toward your fund," wrote John T. Ardis. "This is a very noble work and should be supported and commended to the utmost."

A bonus, an unclaimed sum of money, Mah Jong winnings, the proceeds of a children's home fair and a fee which a lawyer received for doing legal work for a charitable organization have been among the unusual contributions received so far. A gift of surprising origin is described in the following letter:

Klein, Hinds & Fiske.

New York, Dec. 17, 1926.

Hundred Neediest Cases: Wonder of wonders, I have just received a letter from Senator Robert F. Wagner's Campaign Committee which informs me that the receipts of the committee exceeded its needs.

The letter was accompanied by a dividend check of \$5. I take great pleasure in transferring the check to you, properly endorsed, together with my additional check for \$20. Good luck in your splendid endeavors. Very truly yours, JOSEPH J. KLEIN.

Some of the Contributors.

Among the large contributors were Doris, Charles and Jimmie, \$900; "Billie, Jimmie and Tommie," \$300; John H. Fulton, \$250; Mrs. Kathleen L. Turle, \$250; the E. Katz Special Advertising Agency, \$250; E. C. Jameson, \$250; Marion L. Robinson, \$200; W. A. Starrett, \$200; Mrs. Benjamin Moore, \$200.

Contributors of \$100 included Edmund L. Mooney, Lawrence Priddy, Charles Straus, Walter H. Warren, Miss Virginia Butler, "In Memory of Mary Douglas Graham," Lawrence Rukeyser, Marion W. Coward, Gerhard Kuehne, Mr. and Mrs. Nicholas Rutgers Jr., Mrs. P. J. Goodbard, George L. Nichols, Robert A. Stess, Mr. and Mrs. Francis Blossom, the Goldfrank grandchildren, John Orr Young and Mrs. Edward H. Van Ingen.

Seventy-eight contributions were sent in memory of dear ones.

Checks should be made payable to the "Hundred Neediest Cases Fund" and sent to THE NEW YORK TIMES or to one of the six charitable organizations presenting the cases.

One contribution came from Minnesota. Many came from Virginia and North Carolina. The following are from letters accompanying gifts that traveled a long way to come to the Neediest Cases.

Hans Skabo, Northfield, Minn.—I have read in THE NEW YORK TIMES of the Hundred Neediest Cases, so I am sending the little money I have to help them. It is not very much, but I think it will buy one child three presents.

My name is Hans Skabo from Norway. I am eight years old. And I have two brothers and sisters.

Shirley T. Sherman, Shipman, Va.—I

am a little girl and I want to help that other little girl living in the shanties. I am sending a check for \$5 that my grandmother gave me.

Mrs. J. L. Goff, Fort Monroe, Va.—I am enclosing herewith check for one dollar and fifty cents which represents Jackie's savings from his penny bank. He is only four years old and wants to help.

E. W. Gregory, Fort Eustis, Va.—We get your paper on the post every day. I have been following the Neediest Cases Fund and it dawned on me that I should help a little.

Mrs. Ava B. Talman, Detroit—Enclosed please find check for \$300, which I am glad to be able to send to help this wonderful work along. I wish to give it this year in the names of my little sons, Billy, Jimmie and Tommy, who wish to have it used to help the very neediest children. We all wish it were many times as great a sum, but are more than grateful for the many organizations who make it possible for us to reach those who really need help. With every wish for the growth and continued success of this work.

A North Carolina Friend, Fayetteville School of Music, Fayetteville—Please find inclosed a small check to help a little bit in the wonderful work you are doing for the poor of my own city.

Messages With Group Gifts.

Schools, organizations and groups of employees were well represented yesterday. The following are from letters accompanying such contributions:

Miss E. M. G.—This is from the Greenleaf Mission Circle in memory of their beloved Sabbath School Teacher.

MacLean Gilmour, Club Leader—The Judson Tuxis Boys' Club of Judson Memorial Church, last night directed me to forward to you all the money in their treasury which amounts to \$2. They planned to use this for a Christmas party, but decided on their own initiative that wee Victor, listed as Case 47, was much more entitled to the necessities of life than we were to the luxuries.

Mrs. Helen S. Taylor—In the name of a small social club, "Amity Club," I am sending \$10 toward the 100 Neediest Cases. Apply it to a family with little children, as we all have youngsters and would feel happy in sending our small contribution where young children need help.

The New York Times Telephone Department—Kindly accept our small contribution (\$15) to be applied to Case 100, "In Memory of Our Beloved Associate, Mercedes Crehan," with all good wishes that you may go "over the top" this year.

Pilgrim Chapter, No. 615, O. E. S.—Please find enclosed check for \$10, our contribution to this wonderful fund for the neediest families. At this time of year our chapter is called upon to assist quite a few charitable organizations and we feel sure yours is entitled to a share, being such a worthy undertaking.

Frederic Henry Stern, student manager of Relief Fund of Textile High School—Impelled by our sympathy for suffering humanity and having read of the agonizing series of events which have, in many instances, deprived mothers and fathers of their own, we offer the following contribution (\$27.05) in the hope that it may, in some slight measure, alleviate the intense suffering experienced by the mother and four children in Case 85, to whom this contribution is dedicated. We, therefore, offer you the enclosed amount, in extension of that wonderful relief work, so nobly begun, so ably administered and so greatly increased.

Sara Smith—The enclosed check of \$23 is Christmas contribution of the pupils of nine civic classes of the annex of this school to the Hundred Neediest Cases Fund.

Little Girl Makes a Sacrifice.

"I am sending \$10," wrote Anne Fulcher, "to go to Case 38 in the hundred cases in THE NEW YORK TIMES. I wanted a doll's baby carriage for Christmas, but daddy told me about these hundred people and I decided I would rather give to one of them. Daddy gave me the money and I am sending it so that poor Mrs. Calder won't get separated from her daughter."

A contribution of \$50 was received yesterday from Ida M. Tarbell, the historian, who wrote as follows: Dec. 17, 1926.

Hundred Neediest Cases: I take great pleasure in enclosing my gift toward the Hundred Neediest. I would like to have it used for Case No. 33.

During the last few years I have come to know the work of the Charity Organization Society fairly intimately, for I have referred some very difficult situations to them. Perhaps more than anything else, I have appreciated the skill and tact and sympathy with which they have dealt with the so-called "seen-better-days" people. Such individuals are usually super-sensitive, unwilling to face present facts and very suspicious of those who would help them.

Time and again I have seen C. O. S. workers win the confidence and friendship of these people and ultimately their cooperation in working out plans for themselves. I believe they have been so successful because of their tremendous respect for personality and pride and their great desire to protect the privacy and remaining self-respect of these pitiful people.

It is a great art, this "art of helping," and I believe that C. O. S.

workers come pretty close to mastering it.

With best wishes for the success of your campaign, I am sincerely yours, IDA M. TARBELL.

Many Reasons for Giving.

The following are passages from other letters accompanying contributions:

Marion E. Moore—In memory of my father, Charles E. Moore, who always contributed to this cause at this time, I enclose my check for \$25 for the Hundred Neediest Cases.

Tony and Judy—Please divide between the man who makes the Noah's Ark animals (Case 58) and Case 84.

G. D. H.—You will find enclosed my check for \$5, which I wish you to use where it is most needed. I am sorry it is not a larger check, but we have our poor in Florida who have suffered in the hurricanes and need help.

Fanny Klein—In memory of my dear departed ones I am enclosing check for \$10. I assure you it is a great pleasure for me to be privileged to do my little mite in this wonderful work.

Lilian Clegg—I would like this applied toward helping some one who is struggling to keep up, under adverse circumstances, a home which was once theirs under more favorable conditions.

Ella Conklin Davies—Kindly accept this small check for your most worthy charity. I wish it could be many, many times more, and consider it a privilege to give my small mite every year.

P. Bloch—Enclosed please find my check for \$109.25, which kindly acknowledge as follows: P. B., South Orange, \$100; M. B., South Orange, \$5; Bridge Game, \$4.25. I have not designated any one particular case, having full faith in your discretion that you will use the money where it will do most good. Wishing you the very best of success in your commendable endeavor to relieve suffering humanity.

A Privilege to Help.

Mr. and Mrs. W. E. P. Janusberg, N. J.—Please enroll us among your contributors. The cause is "par excellence." We have no poor in our borough and therefore send you checks for a small amount, as we (my wife and self) are on the shady side of threescore years and ten. We feel that the distance is now short and deem it a great privilege and pleasure to add a little to your fund. As we are in the aged class, our feelings naturally go out to the older ones.

G. R. M.—Enclosed please find check for \$5 which please accept as a contribution from Manu and Carroll to the Hundred Neediest Cases Fund. It is a beautiful act of charity and most appropriate at this time of the year.

G. S. C.—Enclosed find check for \$25 for the above fund. Kindly list it only as from "A Friend." May I say that the interesting way in which THE TIMES presents these cases and the fact that this form of appeal admits or some "free-will offerings," seems to me more effective and better business a thousand times over than the dunning methods now so popular with worthy causes.

Mary C. Fitzpatrick—Enclosed find a small contribution to your fund and wish I owned a thousand shares of U. S. Steel so I could send something worth while. However, I will continue to ask the Giver of all gifts, great and small, that greater success than ever will attend these unmatched efforts to relieve distress and want among the helpless and unfortunate.

Reports of Auditors.

The six charitable organizations aiding the cases made public yesterday reports by certified public accountants who have made audits of expenditures by those organizations of the money received as a result of the appeal for the neediest cases a year ago. In each case it was reported that the obligation to use contributions solely to meet the needs of the cases had been exactly observed.

Haskins & Sells, accountants, who audited the accounts of the State Charities Aid Association, reported as follows:

Certificate.

Dec. 18, 1926. We have audited the books and records of the State Charities Aid Association for the purpose of verifying the receipts and disbursements for the nine months ended Sept. 30, 1926, for the months ended Sept. 30, 1926, for account of the 1925 Times Hundred Neediest Fund, and

We hereby certify that, as shown by the records of the association, the accompanying statement correctly exhibits the total receipts and disbursements of that fund for the nine months ended Sept. 30, 1926, and we further certify that all the cash disbursements aggregating \$23,192.43 were made for food, clothing and shelter, and that no part of the fund was used for administrative purposes of the State Charities Aid Association. HASKINS & SELLS.

The detailed report showed that the State Charities Aid Association had received \$34,944.14 of last year's fund for the neediest cases, a balance of \$11,751.71 existing on Sept. 30, 1926.

No Costs for Relief Work.

The report of Swasey & Co. on the neediest cases account of the Brooklyn Bureau of Charities follows:

Dec. 16, 1926. The Brooklyn Bureau of Charities, 69 Schermerhorn Street, Brooklyn, N. Y.

This is to certify that we have examined the ledger accounts of the families appealed for by the Brooklyn Bureau of Charities among "the Hundred Neediest Cases" appealed for in THE NEW YORK TIMES in December, 1925, and find that \$42,021.88 has been expended by the bureau out of the total of \$44,594.51 raised. A few of the cases have been closed either temporarily or permanently, and unexpended balances have been transferred to other families or are being held for future expenditures on families still in need of care.

We find that no part of the fund is being used for the administration expenses of the organization, but being exclusively disbursed for relief. Yours very truly, SWASEY & CO., GEO. D. EHNI, Manager.

The report of Crowley & Co., on the neediest cases accounts of the Catholic Charities is as follows:

Dec. 16, 1926. Reverend Robert F. Keegan, Secretary to the Cardinal for Charities, Catholic Charities of the Archdiocese of New York, New York City, 477 Madison Avenue.

Reverend and Dear Father: We have audited for the period from Dec. 9, 1925, to Dec. 15, 1926, the accounts of "THE NEW YORK TIMES FUND—100 Neediest Cases" as they appear on the books of the Catholic Charities of the Archdiocese of New York, New York, herewith the following statement of

receipts, disbursements and cash balances:

Table with 2 columns: Description, Amount. Balance on Dec. 9, 1925, of 1924 Christmas Appeal Fund, \$1.32. Receipts, \$53,239.08. Less: Returned to New York Times, 154.00.

Table with 2 columns: Description, Amount. Interest on bank account, 33,084.99. Amount expended on cases, 33,324.34.

Balance Dec. 15, 1926, \$86.68. The above receipts and disbursements were found to be in accordance with the books and records of your organization.

All disbursements were made for material relief and no part of the fund was used for administration purposes. Faithfully yours, CROWLEY & CO., BY M. O'K. CROWLEY, Chartered Accountants.

Fund at Work Entire Year.

The report of Price, Waterhouse & Co. on the neediest cases account of the Federation for the Support of Jewish Philanthropic Societies follows:

New York, Dec. 16, 1926. THE NEW YORK TIMES, Times Square, New York City, N. Y.

Dear sirs: At the request of the Jewish Social Service Association, Inc., we have examined the books and accounts of that association for the period from Jan. 1, 1926, to July 31, 1926, for the purpose of verifying the cash receipts and disbursements recorded on the books of the association in that period for the account of THE NEW YORK TIMES HUNDRED NEEDIEST CASES.

We find that the cash receipts aggregated \$31,063.63 and the disbursements amounted to \$15,302.21, leaving an unexpended balance on July 31, 1926, of \$15,761.42.

The amount of the cash receipts was confirmed to us by the Federation for the Support of Jewish Philanthropic Societies. We verified the disbursements by inspection of properly approved authorizations and canceled paid checks and found them to consist of expenditures made directly to the designated beneficiaries or for their account.

PRICE, WATERHOUSE & CO. Haskins & Sells reported as follows on the administration by the Charity Organization Society of its share of the fund: CERTIFICATE.

Dec. 8, 1926. We have made an audit of the ac-

counts of the Charity Organization Society of the City of New York for the purpose of verifying the cash receipts and disbursements for the eight months ended Nov. 30, 1926, and

We hereby certify that, as shown by the books of the society, the accompanying statement represents the condition of the 1925 Times Hundred Neediest Fund at Nov. 30, 1926, and

We further certify that for the period from April 1, 1925 (statement as of March 31, 1925, previously certified to), to Nov. 30, 1926, all expenditures were made for the relief of cases specified and no part of the fund was used for administrative purposes of the society. HASKINS & SELLS.

The detailed report showed a balance of \$14,498.34 on Nov. 30, 1926, the money still to be spent on the Neediest Cases of last year under the society's care.

All Gifts Accounted For.

The audit of the share of the 1925 Neediest Cases fund received by the Association for Improving the Condition of the Poor has not yet been made. The report of Haskins & Sells for the year preceding is as follows:

CERTIFICATE.

We have audited the books and records of the New York Association for Improving the Condition of the Poor for the year ended Dec. 31, 1925 (exclusive of collections arising from the appeal of December, 1925) for account of the Times Hundred Neediest Fund, established in December, 1921, and

We hereby certify that, as shown by the records of the association, the accompanying statement correctly exhibits the total receipts from that fund for the year ended Dec. 31, 1925 (exclusive of collections arising from the appeal of December, 1925), for the various families (including designated and undesignated donations which were apportioned to the various families by the association), and the total disbursements for that year, and the unexpended balances at Dec. 31, 1925, for the account of the various families; and

We further certify that all the disbursements for account of the 1922, 1923 and 1924 cases, aggregating \$886.35, \$5,093.04 and \$47,008.04, respectively, were made for the direct relief of families, and that no part of these funds was used for the administrative purposes of the New York

Association for Improving the Condition of the Poor.

HASKINS & SELLS.

Checks should be made payable to the "Hundred Neediest Cases Fund." Contributions may be sent to The New York Times, Times Square, New York City, or to the following organizations which present the cases:

THE NEW YORK ASSOCIATION FOR IMPROVING THE CONDITION OF THE POOR, 105 East Twenty-second Street.

THE CHARITY ORGANIZATION SOCIETY, 105 East Twenty-second Street.

THE STATE CHARITIES AID ASSOCIATION, 105 East Twenty-second Street.

THE BROOKLYN BUREAU OF CHARITIES, 69 Schermerhorn Street, Brooklyn.

THE FEDERATION FOR THE SUPPORT OF JEWISH PHILANTHROPIC SOCIETIES, 114 Fifth Avenue.

THE CATHOLIC CHARITIES, 477 Madison Avenue.

Contributions may also be left at any of the following offices of THE NEW YORK TIMES:

Times Building, Times Square. Subway Level Downtown, 7 Beekman St. Wall St., 165 Broadway. Harlem, 137 West 125th St. Brooklyn, 300 Washington St.

No agents or solicitors are authorized to seek contributions for the Hundred Neediest Cases.

Contributions to the Neediest Cases are exempt from the Federal and State income tax.

The six charity organizations which administer the Hundred Neediest Cases do so free of cost. There is no deduction of any kind, administrative or executive. Every dollar goes to the Neediest.

The growth of the response to the appeal for the Neediest Cases from year to year is shown as follows:

Table with 2 columns: Year, Amount. 1912, \$3,630.88. 1913, 9,946.36. 1914, 15,932.46. 1915, 31,819.92. 1916, 55,782.45. 1917, 92,103.47. 1918, 101,097.57. 1919, 106,967.14. 1920, 111,126.00. 1921, 125,011.10. 1922, 157,421.08. 1923, 177,883.67. 1924, 233,524.89. 1925, 260,998.26.