## CELANESE CORPORATION— TINSLEY LETTER

## by Charles C. Parlin, Sr.

For a major client, Celanese Corporation, it was essential that I obtain a tax ruling from the Treasury Department before the 1950 yearend. It was an important matter involving about \$16,000,000. I had filed application for ruling about September 1 but had heard nothing, so I stopped in at the Bureau of Internal Revenue about October 1 to make inquiry. They looked up the file and told me it had been referred to a Miss Winifred Tinsley in the Legal Interpretations Department. I knew the head of this Department but had never met Miss Tinsley, so I looked her up.

She turned out to be a single lady, nearing retirement age. When I explained my problem and the absolute necessity for a definitive ruling before December 31 she replied crisply that on her desk were many problems of major importance; she could make no promise that my problem could be cleared by the year-end and that personally she could not touch it until-looking at her diary-about the first week in November, and offered to see me then and let me explain the problems involved. But I said, "But Miss Tinsley, this schedule is impossible. The first week of November I must be in Germany!" "Why are you going to Germany?" "Well, Miss Tinsley, if you are interested I will tell you." "Yes, I am interested." So, I told her of the German dollar bonds which had been brought back for cancellation by German corporation debtors, how they had put these bonds in the safest place in the world-the vaults of the big German banks in Berlin, expecting after the war to bring them to the USA for cancellation on the books of the Corporate Trustees; how the Russians had raided Berlin and blown the doors off the bank vaults and taken the bonds and how they were now trying to sell these bonds through banks in Sweden and the Argentine. The German corporations were understandably upset about having to pay these bonds twice; about \$600,000,000 was involved and if forced to pay these bonds twice many of the German corporations would be broke. My firm had been retained to try to protect the German corporations against this Russian fraud.

Miss Tinsley listened with obvious interest. So I said, "Why did you ask?" And she, aping me, said, "If you are interested, I will tell you." I said I was interested.

She unfolded her problem: For many years she had shared an apartment with another single lady. This lady had a young nephew who was in the U.S. Army drive into Germany and in the U.S. Army of Occupation in Germany. In the debacle at the end of hostilities he had been in trouble and had been befriended by a German woman, a widow with small children, and the nephew had asked his aunt to send her CARE packages. These CARE packages had led to correspondence with the aunt, but then the nephew had been killed in a motor accident in Germany and the aunt had died. So, Miss Tinsley had been continuing to send the CARE packages and the correspondence with the widow, a German friend living just outside Washington acting as interpreter-putting Miss Tinsley's letters into German and the letters from the widow into English. The letters indicated an ever-deepening need, and Miss Tinsley had been materially increasing the help sent. But she and her German interpreter friend had been reading articles about syndicates in Germany which were organizing a drive of begging letters and getting increasing supplies of foodstuffs from America which then went into the black market. Was this German widow in real need or were some racketeers just using her? If there was a genuine need, Miss Tinsley would consider it a duty and a privilege to carry out her deceased roommate's project but, on the other hand, she did not want to be prey to a racket; she was approaching retirement, the Government pensions were not too generous, and she needed to look out for her own needs. She and her German friend had discussed and worried about this problem to where both were losing sleep about it.

I said the answer was simple: Kempen was not too far from Düsseldorf, where I worked with the big steel companies, and I would run out to Kempen some Sunday or some evening when I was free and give a first-hand report. Miss Tinsely was thrilled; she would give me the widow's name and address and a bunch of the latest letters so I could see how these letters squared with the facts.

Then came a big shadow. While working on a ruling for me, would the Treasury Department think it proper for her to let me do this favor?

But we were both members of the Bar and familiar with the applicable codes of ethics. She suggested that we go together to the head of the Department, which we then did, and Miss Tinsley with great care and detail outlined the proposal and exactly how my offer to make this investigation had come about. The boss was a man I had known well over a period of years, and as the story unfolded I thought I saw the corners of his mouth twitch as though trying to stifle a laugh. In the end he made a solemn little speech: He had known Miss Tinsley and he had known me over a substantial period of years; he knew us both to be careful, scrupulous, conscientious lawyers; Miss Tinsley had done the right thing in making this full disclosure; there was, here, involved a genuine question in the humanities and he saw no reason why my offer to go to Kempen should not be accepted. We left his office—Miss Tinsley first, then me, and then the boss—and just as I was going through the door he pinched me in the rump. I didn't dare look back.

So on my next trip to Germany I hired a car and driver and went to Kempen to locate Frau Stern, taking with me a young German banker as interpreter and a photographer. I found her in a very small, brick house on the outskirts of the relatively small village. She was surprised but when I made known the mission seemed pleased. Frau Stern, a short, very stocky peasant lady of 38 was willing to answer questions freely and cooperate in a thorough job of photography, inside the house and out. The photographer gave me two sets of the prints and one set, as promised, I sent to Frau Stern and the other I took with me and delivered to Miss Tinsley with my oral report.

I reported genuine need. Frau Stern had had a first husband who died, and her second husband, Stern, was one of the 2,000,000 German soldiers who were "missing" in Russia. She had children living, the oldest too young to work. She had rented out one of the three tiny rooms in the house to a working man but he was at the moment out of work and behind in his rent. She had signed up at the village bureau for work and had been assigned to "work in the fields." This had meant leaving very early in the morning, before daybreak, and going with the workgang, over an hour by truck—an eight-hour day of hard manual labor, sometimes "in the fields" and sometimes on road or construction jobs, and then returning by truck late evening. The oldest boy acted as

baby-sitter and prepared the meals for the family. But then her back had given out and she could not work. Physical suffering was reflected in her face, and she moved and got into and out of a chair with obvious pain. Her only income was the meager pension because of her "missing" husband and, except for the packages from Miss Tinsley, she did not see how she could feed her little family. Her church (Roman Catholic) had been all but demolished, was without funds, and the priest could give neither food nor monetary help. I made careful notes and, on my return to the U.S., was able to give Miss Tinsley a very complete and detailed report. She was extremely grateful and said she could continue her help, and increase it now, with full confidence; my detailed report, and pictures, had answered every question in her mind.

For about two years I didn't hear from Miss Tinsley. Then she called me on the telephone. There was a problem concerning Frau Stern; over the years the person who had done the translation was a Catholic nun, who was German in origin; she had translated all letters passing between Miss Tinsley (who wrote in English) and Frau Stern (who wrote in German). Would I be willing to sit with this nun and herself and discuss the problem which had them perplexed? I agreed, not knowing what was up, but the first time I was in Washington with a free evening I hired a car and driver and Miss Tinsley and I went to a convent in Virginia about a 1½ hour drive out of Washington.

Sister Hildegard, the nun, turned out to be a lovely, soft-spoken German woman in, I would say, her forties. I was introduced to her, through Miss Tinsley, by the Mother Superior, and then in a special visitation room Sister Hildegard, Miss Tinsley and I had our consultation with the Mother Superior sitting apart, but within listening distance.

Hesitatingly, they told me that there was a new and serious problem. From Frau Stern's recent letters they gathered the problems had increased; for one thing, apparently, because Frau Stern was now pregnant. Had the man who rented the room been responsible for this and then skipped out like a scoundrel? The letters from Germany were far from clear. Was Frau Stern a worthy person in deep need or was she a person no longer worthy of help? The two ladies were obviously distressed.

I would be going to Germany shortly and I promised to check and make a report. So, in due course, I again drove out to Kempen, again taking my young German banker friend. Not knowing when I would be able to get to Washington, this time I made a written report. Attached is a photo copy of my letter from Hamburg dated October 18, 1952, and Miss Tinsley's reply. The CARE packages and gifts were continued.

For some months I did not hear from Miss Tinsley further until a distressed telephone call. She was now in an impossibly embarrassing position; no—she could not tell me on the phone. My next trip to Washington I arranged to have her come to my hotel, after her office hours, for tea. I was worried. Because of these activities was she or I, or both of us, in trouble at the Treasury Department, because Miss Tinsley meanwhile had made a ruling in my favor on this large and very important matter on which our acquaintance started?

I was soon at my ease. The problem was a request by Sister Hildegard—when next in Germany would I be willing to help her locate, and come back into contact with, her family? Miss Tinsley felt she, Miss Tinsley, had already imposed on me; but over the years Sister Hildegard had translated all the letters, both ways, had been such a *good* friend. How could her earnest request for an approach to me be denied, and yet how could she, Miss Tinsley, possibly further impose on the time of a busy corporation lawyer who had already been so lavish in his time? Again, she had been losing sleep over this dilemma. I apparently put her at her ease because on a telephone call Miss Tinsley and I immediately drove out to the convent for dinner. She and I were served a simple supper in the reception room, and afterward were ushered into a conference room, the three of us talking with, again, the Mother Superior within earshot.

Sister Hildegard had been the oldest of six children, living on a farm. When she was 15 her mother had died and her father had very shortly thereafter remarried, and the stepmother came to take over the care of the farmhouse and the family. Sister Hildegard had become incensed, bitterly denounced her father and ran away from home, eventually joining an order of nuns and being sent to the U.S. where, at this convent, she had for some years had charge of the bakery. Then

the terrible war came. Was her father still living? How about her brothers and sisters? Sister Hildegard was now very contrite because she now realized that her father had no way to keep the farm going and care for the family of small children other than to bring a woman onto the place, and that he had done the honorable thing to marry. If her father was living, would he forgive her for her frightfully bitter denunciation and running away? It was a touching story, and I agreed to make a try on the basis of the names and address she could give me. I had asked many questions and when we left it was after dark. Sister Hildegard accompanied Miss Tinsley and myself to the car, and as Miss Tinsley got in ahead of me Sister Hildegard, in a deft maneuver, slipped a package from under her robe and inside my topcoat. Neither Miss Tinsley nor the Mother Superior had seen this. When I got back to my hotel and unwrapped it, it turned out to be a beautiful little fruitcake.

The address I had was outside of Frankfurt and I was there over a Sunday. My German had progressed so I thought it unnecessary to bring my German friend from Düsseldorf as interpreter; and I would be my own photographer—if I could find any one of the family. So I got a car and started off early. I made many, many inquiries and at last, midafternoon, located the farm—and there was the father, a rugged old gent bent and wrinkled from a lifetime of hard manual work; the stepmother, a nice, quiet, past middle-age, peasant woman who also bore the marks of hard manual work; and a miscellaneous collection of relatives. It was a church feast-day, and they had all returned from Mass for a big family meal. They were deeply distressed that I had arrived too late to share the feast. How glad they all were to hear about Hildegard who had been lost! I took notes and many pictures.

Just before my departure, the father asked if he could speak to me privately, and we went over to the barn. He gave me a link of sausage—this particular home-made sausage had been Sister Hildegard's favorite food, and would I take it to her? And another favor: He had had a hard life. He had been a soldier in World War I and had had a rough time; his three brothers had been killed. His beloved wife, the mother of his children, had died, but his new wife had been a good mother to the children. In World War II he had lost two soldier sons; a sister and two daughters had been killed by Allied bombings. His

whole adult life he had never had a vacation and had known nothing but hard, hard work. He had been faithful to the church, he had tried hard to be a good husband and a good father. Now when his years were surely numbered he had only one request of life—that he be reconciled with his first-born, his beloved, daughter—Sister Hildegard. Would I tell her this?

On arrival in the U.S. I developed my films, telephoned Miss Tinsley, and on my next trip to Washington we again drove down for an evening at the convent. I had the link of sausage. Customs regulations forbidding the bringing in of food be hanged! I sneaked it in under my coat.

This time, on arrival, the Mother Superior invited us to go upstairs to her private apartment. As I unfolded my story and produced the sausage and the pictures, both Sister Hildegard and the Mother Superior literally trembled with emotion. I was profoundly impressed. No blood relationship of mother and daughter could give a closer emotional relationship than that of the Mother Superior for one of the Sisters under her care. Obviously, she had suffered with Sister Hildegard; now she was rejoicing with her. The Mother Superior knew the names of all of Sister Hildegard's brothers and sisters. That evening in the Mother Superior's private apartment, I will never forget!

A few nights later, during dinner with my family at home, I unfolded the story, and my high-school daughter said, "Well, go on." "What do you mean, Camilla—'go on'—that is the story." "Dad, don't tell me you let the thing drop there! You didn't offer to buy a ticket and send Sister Hildegard back to Germany to see her old father! Why, you old tight-wad. I am shocked!"

When I thought of it, I decided my daughter was right, so the next day I called Miss Tinsley. She wasn't sure about how such a thing could be worked; advised that it would not be proper for me to try to communicate with Sister Hildegard but that she thought it permissible for me to write to the Mother Superior. This I did. In reply I received a very sweet letter saying the Order had already made arrangements for Sister Hildegard and another member of the Order to go to Germany, and they already had their tickets. Sometime later, I received another letter from the Mother Superior reporting the safe return of the two nuns; that the complete reconciliation between father and daughter had been completed; that the Order was most grateful to me for the part I had played in making this possible, and that as long as I lived their Order would remember me in their prayers.

It is surprisingly consoling when I think of those nuns, kneeling for evening prayers at their candle-lit altar, knowing that they are putting in a good word for me.

My dear Miss Tinsley,

I will start a report to you on my trip to Kempen and then probably wait and mail it when I get back to New York.

On October 16, I drove out to Kempen with the same young German fellow who had driven me out, with a photographer, about two years ago. There being no way to telephone, two days before I sent a telegram announcing my intention of calling on Thursday morning and prepaying a ten-word reply. The German telegraph has this facility and with the telegram is delivered a blank certificate that a specified number of words are prepaid, so the messenger can merely carry back the reply. In quick response, I received the enclosed reply which means she was at home and would gladly await my visit. I still did not know whether or not the baby had arrived.

On the way out, my friend got to worrying because I told him of the circumstances. He said, "What if we arrive on the Christening Day and we are asked to act as godfathers? We couldn't refuse, and yet if we accept, will our friends ever understand?"

But the fears were not materialized as, when we arrived, we found that the baby—"Wolfgang Georg"—had arrived with only minimum trouble to the mother on October 1 and he had been duly christened on October 5. The delivery<sup>\*</sup> was at home; the christening, of course, at the church by the priest. It was a cute little baby—rather small, dark and black hair. All the time we were in the main room visiting, the baby was there in a bed improvised in the parlor out of the sofa. This is the only room in the house (other than the kitchen) that has any heat. So they had fixed up the bed and there little Wolfgang was delivered with the aid of a midwife and there mother and baby sleep. Frau Stern thought they could move back into the bedroom in a couple of weeks.

Things were much better than I had expected to find. The Red Cross had supplied the necessary things for the baby's arrival. A neighbor, a nice old lady, comes in each day to help with the work and will continue until Frau Stern is entirely fit. The delivery had been relatively easy and, I must say, Frau Stern was looking better than when

I had seen her two years ago just after her illness. Joseph was at the house and is again working at the weaving mill which started up about 3 weeks ago after a 4-month shut-down for lack of orders. He seems like an awfully nice, rather shy, boy. He was at home and in his best clothes to receive me because he works on the night shift, leaving home each evening about 9 p.m. and returning early—about day break. He makes 1.50 marks per hour (354) and works a 50-hour week which means about \$17.50 per week. Taxes withheld, reduce his "take-home pay" to 62 marks per week or about \$15.00 per week.

When we first arrived, only Frau Stern, Joseph and the old neighbor lady, who was busy in the kitchen but came out to greet us, were present. We were urged to stay for lunch but explained that we had to get back to Dusseldorf for lunch and finally compromised on having a cup of coffee. Something before noon, the father arrived in his working clothes. He is on a construction job now, a new post office in the village, and while his hands and face were washed, he came in in his work clothes which were pretty well covered with plaster. The reason was obvious-he had only time for a brief lunch and then back to his work. He, too, has been working for some days. His rate is 1.48 marks per hour and he works a 48-hour week, with the result that his "take-home" pay is slightly less than Joseph's. But even with these two very modest incomes, the family can exist. When Frau Stern had written her letters of deep distress, both men were out of work. Then, too, she has her allowance from the government as a war widow and the three younger children allowances because of their father. She still rents a room to another roomer. The two older children were at school but Willi was off at a vacation camp as guest of the Red Cross.

Because the father had such limited time till he must go back to work, after a few formalities he sat down for his mid-day meal (under the German system, the main meal of the day) and we had cups of coffee only. You might be interested that this meal consisted of what we would recognize as a soup plate filled with potatoes—I would guess maybe ten or a dozen medium-sized, which we would consider sufficient for a family, and in the middle one good-sized sausage, three rather fat slices of black bread, a glass of water and a cup of coffee. That was all. It reminded me, what I had already known—how concentrated the German workman's food is concentrated on potatoes.

I have a very favorable impression of the fellow. His father is a miner in the ore mines now in Russian territory so he is out of touch. It was the fellow I had met two years ago but now that I had a better look at him, he is certainly 33 and not the 23 I had previously guessed. He sits at the head of the table, is obviously the man of the house, recognized as such by the old lady who was helping and by Joseph, as well as Frau Stern, and I assume has for some time been living as, and recognized as, the man of the household. Frau Stern is now 40 and her husband Stern, was also seven years younger than herself.

I had feared this fellow might run away, but his intention seems quite the contrary. He shows every desire to stay and takes strong objection to the actions of the State and the Church which refuse him recognition as the father of little Wolfgang. At his suggestion, Frau Stern showed me the family registry book which every German family must keep. This started with the certification of marriage of Frau Stern to Stern in 1944. Then the births of the Stern children, then their baptisms by the Catholic Church, then their First Communions or sacraments received in the Catholic Church. Incidentally, Stern was not a Catholic as the book certifies him as Evangelical. Then comes the certificate of little Wolfgang with "Father-Hermann Stern-Evangelical"-October 1, 1952 and then the same under the Catholic Church certification of baptism on October 5. The father argues that this is obviously false as Stern had nothing to do with little Wolfgang who, incidentally, in both certificates is given the name, "Wolfgang Georg Stern." The man argues that the name should be his-Blauie (I am not sure of the spelling but it sounded like that) or the mother's maiden name, Kammer, so that when they succeed in marrying, the child can take his name. The German law, like ours, recognizes as legitimate, a child if the parents subsequently marry. I could offer no help as to how to go about getting the registry changed. I doubt if there is a lawyer in the village. But I recommended that they consult the priest.

The difficulty about the papers was not so clear. He is a refugee from the Russian Zone, escaped without his credentials, his family are Catholic and it is dangerous for them if he even tries to communicate with them into the Russian territory, and without his papers, he claims the State will not recognize him for a marriage license. Frau Stern also

has a disability. Stern has never been certified as dead but only "missing" in Russia and may be one of the 2,000,000 German men whom, we believe, Russia still holds as slave laborers and prisoners. Under the German law, if a man has been missing 7 years, his wife can go to Court and, on a full showing of the facts, get a certification of death which entitles her to inherit his property and frees her for remarriage. This she is entitled to do because seven years have elapsed since the last word from Stern but she has been reluctant to take the step, first because of the expense, and second, because as I suspected, it would cut off her allowance from the government. As soon as Blauie can get his record cleared for marriage, she will get her "death certificate" and thus be also cleared.

I had quite a nice and satisfactory talk with Frau Stern. Her greatest distress appears to be that she has offended you and that you will not understand living as man and wife without marriage is common in Germany today-that there is no social stigma attached to it—apparently, even by the Church. There are many factors: the economic necessities; there were 7,000,000 men lost in the war and of child-bearing age, there are some 7 women to every man; there are still 2,000,000 men "missing" and many wives, like Frau Stern, have taken a "new man" but been reluctant to get a Court Certification of death of the first one; and many men, like Blauie, have escaped from Russian oppression, want to settle down and make a home but are barred from marriage by the German law which required the production of birth records etc. as a prerequisite to a marriage license. Frau Stern recognizes that this would be difficult to accept and to understand in America but urged me to explain as best I could that in today's Germany, this is not considered such a bad situation.

She asked what your attitude was and I told her you were surprised but were awaiting, probably, the report of my visit before writing. She said she, too, had been very much surprised. She said she was 40 and Joseph is already 19 so it never occurred to her that the Fates would bring her another baby (sixth, she said—one had died) at this late date. However, she thought Wolfgang was a nice healthy baby and that she could raise him to be a good man and that would make her happy.

At the end of the "meal"—Blauie's plate of potatoes and the one sausage, and our cups of coffee, we started to take our departure but

Frau Stern asked us to keep our seats at the table for just a moment and brought a bottle of Schnapps (German liquor) and proposed that we drink a toast. Only two glasses (very little liquor glasses) were brought and filled for my German friend and myself. Then my friend said, "Herr Blauie, we understand your indignation that you are not recognized as the father of Wolfgang, but even if the State and the Church refuse, Mr. Parlin and I do not, and we arise (which we did at this point) and we drink to you as the father of Wolfgang." At this point, Frau Stern jumped up, put her hands on our arms so we could not raise our glasses, urged us to wait a moment, and she got a little glass for herself and joined us saying, "I, too, wish to drink to the father of Wolfgang." So the three of us drank. Then the father said we should also join in the health to little Wolfgang. So two more little glasses were brought for the father and Joseph and then all five of us rose and drank, "Best of luck to little Wolfgang" who slept soundly through the entire procedure. It really was very jolly.

One more funny thing. On the way back to Dusseldorf, my friend said, "It is lucky I know you as well as I do because strangers might not understand." I laughed, and said I knew what he meant. Because of the set of pictures which I had sent Frau Stern (the same as sent to you) she had taken the two on which I appear—one with Frau Stern and all the children and the other just Frau Stern and myself, before the house-—and these are framed and now hang on the wall beside the pictures of her two former husbands; and there is no picture on the wall of Herr Blauie!

I will try to see you soon and answer any questions. Meanwhile I think there is no emergency existing—not like when Frau Stern wrote those distress letters. I will go again before Christmas to Germany and perhaps we could send some Christmas parcels then. At least we can talk about it.

Sincerely,

**Charles** Parlin