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*About the Institute*

The Hunt Institute for Botanical Documentation, a research division of Carnegie Mellon University, specializes in the history of botany and all aspects of plant science and serves the international scientific community through research and documentation. To this end, the Institute acquires and maintains authoritative collections of books, plant images, manuscripts, portraits and data files, and provides publications and other modes of information service. The Institute meets the reference needs of botanists, biologists, historians, conservationists, librarians, bibliographers and the public at large, especially those concerned with any aspect of the North American flora.

Hunt Institute was dedicated in 1961 as the Rachel McMasters Miller Hunt Botanical Library, an international center for bibliographical research and service in the interests of botany and horticulture, as well as a center for the study of all aspects of the history of the plant sciences. By 1971 the Library's activities had so diversified that the name was changed to Hunt Institute for Botanical Documentation. Growth in collections and research projects led to the establishment of four programmatic departments: Archives, Art, Bibliography and the Library.

March 5, 1969

Mr. C. R. Smith  
209 S.E. 2nd Place  
Gainesville, Florida 32601

Dear Mr. Smith:

Referring to my recent letter to you about my 1968 Income Tax, I neglected to mention that we have to take into account part of my United Fruit pension. The tax will be on the same amount as last year. It will show on my 1967 return of which I believe you have a copy. If not, the figure is in my file at Hugh's apartment.

I await news from you here at Escuela Agrícola Panamericana, where I shall remain until 30 March.

Best regards.

Faithfully yours,

Wilson Popenoe

Antigua, Guatemala, 18 March 1971

Mr C.R. Smith Sr.  
209 SE 2nd Place, Gainesville, Florida.

Dear Mr Smith:

On 11 March American Security and Trust wrote that they were sending you direct to Gainesville, copy of the necessary Tax Information. They also sent me one copy direct. I assume that you are now prepared to ahead with preparation of my return, as far as the bank's part is concerned.

Yesterday I received a radiogram from Hugh, in which he said that you need an itemized account expenses in connection with my daughter Sally (Pauline) Popenoe, who I am claiming as a dependent. I enclose two letters, in Spanish, which show the amount paid to the Hospital Chapui in San José de Costa Rica. This is 17,678.20 Colones. The Colon is the Costa Rican unit of currency, the value of which in dollars during 1970 was about as follows: 6.25 colones equals one dollar.

In addition to this amount paid to the Hospital Chapui, I have paid Dr. Francisco Rucavado, head psychiatrist of the Hospital Chapui, the sum of \$2500 US (twenty five hundred dollars) for professional services in connection with Sally's stay in the hospital. And I had paid in 1970, before taking Sally to Costa Rica for psychiatric treatment, \$275 to the Sanitarium Santa Cristina in Guatemala, and paid \$750 for a doctor to come from Costa Rica and take Sally down there.

During the year 1970 Sally was able to contribute nothing toward her subsistence nor medical expense, and her ex-husband is not required by law to give her anything at all and he gave her

nothing. The items I have covered above do not include everything I had to spend on her, but it seems to me they are ample to show that I am entitled to include her in my return as a dependent, since she is my daughter, is mentally incapable of supporting herself, and is entirely dependent on me - or was during 1970, that is.

Sincerely,

Wilson Popenoe

SMITH & SMITH  
209 S. E. 2ND PLACE  
GAINESVILLE, FLORIDA 32601

PHONE 376.5669

Mar. 4, 1972

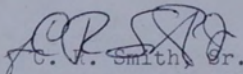
Dr. Wilson Popenoe  
Antigua, Guatemala  
Central America

Dear Dr. Popenoe:

In reference to your daughter as dependent, this is acceptable. Please furnish details, expenditures for hospital, medical or surgical expenses paid by you above any amount you may have received as a remittance from hospital insurance, if any. Please include any amount spent for transportation for her and any expenses you may have incurred to have traveled with her for medical care or to have engaged services of others to accompany her.

We are on standby waiting for your reply. Wish you the very best of everything.

Yours truly,

  
C. V. Smith, Sr.

CRS:lw

Antigua, Guatemala 14 March 1972

Mr C R Smith  
P O Box 516  
Gainesville, Florida 32601.

Dear Mr Smith:

Many thanks for your letter of the 4th regarding expense of my daughter Pauline (Sally, as she is commonly called by her friends). I am enclosing herewith the information you have requested. I wish I had know of the possibility of including these items in my 1971 return; I would have kept track of numerous minor costs such as expensive medicines which has to take regularly, but of which I do not have definite records. I am hoping that you will tell me what costs I will be able to include nexy year, and I will keep track of them, and get receipts for major items at least. I am expectially ondering about the subsistence expense; Pauline is not likely to be able to do any remunerative work this year; it is more probable, and quite likely, that she may have to be interned in Hospital Chapui again, for a time, because the psychiatrists in California told me years ago, and Dr Rucavado has said the same thing in Costa Rica, it usually happens that these advanced cases of schizophrenia, after they have been in hospital for a matter of months, get better and can live outside for a time; they they suffer a relapse and have to gomback into hospital for a matter of months.

With best regards,

Sincerely yours,

Wilson Popenoe

1971 Income Tax return of WILSON POPEÑO

In accordance with your letter of 4 March 1971, I am giving below details in connection with travel, hospital and medical expense incurred in connection with my daughter Pauline (Sally) Popenoe Halley. There has been no hospital or other insurance in connection with the expenses mentioned below; all have been paid out of my own pocket.

Back in 1970 we had to take Pauline (Sally) to a psychiatric hospital. The only suitable place in this part of the world appeared to be the Hospital Chapul in San José, Costa Rica. In order to get her there, we had to make arrangements with the Director of the Hospital, Dr. Francisco Rucavado, to come here and accompany her to San José. Mrs Popenoe and I went with him, I paid Dr Rucavado \$750.00 for the job, to which we had to add the airplane fares of Pauline, Mrs Popenoe, and myself, another \$175.00, plus some hospital costs here in Guatemala City before we left for Costa Rica. Since this expense was incurred in 1970, I assume it can not be taken into account in connection with my 1971 return. If I am wrong about this, you can include \$750 plus \$175 in my return.

Pauline was interned in Hospital Chapul about the first of May 1970, under intensive care of Dr Francisco Rucavado who not only is head of the hospital, but official psychiatrist for the Supreme Court of Costa Rica. Early in 1971 he advised that Pauline could be transferred from the hospital to an institution operated by the nuns of the Hermandad de Santa Ana, in San José. He advised that we come down to San José and look over this and other places where Pauline might live and remain under his close supervision. We did so, and in this

connection incurred travel expense of \$278.30 as per check attached, and subsistence cost at the Hotel Canada (Carlos Balser) in San José of \$302.00, as shown by checks attached. In line with your letter, I believe these two items should enter into my 1971 return.

At the time of taking Pauline out of the hospital, we settled finally the account of the latter, which is covered by the enclosed letter of Oton Jimenez, an old friend of mine who acted as my agent in San José. I enclose statement from this gentleman, which shows that I paid the hospital a total of 17,678.20 colones. The unit of Costa Rican currency is the colon, which is exchanged for U S dollars at the rate of 6 colones and 62 centimos per dollar. I paid Oton Jimenez in dollars at this rate, which can be used in converting to dollars the enclosed account from the hospital or whatever part of it you feel can be entered in my 1971 Income Tax return.

As the same time I paid Dr Rucavado for his intensive hospital treatment of Pauline (Sally) during the period she was interned, the sum of Three Thousand Dollars (\$3000) which he assured me was not excessive for this service, judged by United States standards, but was in fact quite reasonable, and I have since satisfied myself that this was the case. I paid this by check, but can not now find the check among my papers here. If the Income Tax people demand that this item be supported, I will obtain a receipt from Doctor Rucavado. You have not told me that I must support these charges for Pauline by receipts, so I trust you can include this item in my 1971 return and if a receipt from Dr Rucavado is demanded, let me know and I will obtain one.

Later in the year 1971, Dr Rucavado submitted a bill for treatment given Pauline after she had left the Hospital Chapui. This was for \$225 and I enclose paid check to cover. Also in 1971 I paid a bill



for dental work done by Dr Marco A. Muñoz Cavallini, in the amount of \$380, for which a cancelled check is enclosed. I assume this can also enter into my 1971 return. The work was done for Pauline, who had not received adequate dental attention for some years.

I think this covers the subject, as regards all major items. What I am not clear about is Pauline's subsistence since she left Hospital Chapul. Since that time she has lived at the Noviciado de las Hermanas de Santa Ana, where she is under weekly treatment by Dr Rucavao. She is unable to do remunerative work of any sort. I have receipts, month by month, for her subsistence at this institutioj, and there would a bill from Dr Rucavao for treatment from August to the end of 1971 but since I am not not sure that her subsistence at this institution would be accepted, and since Dr Rucavao's charge for services from August to December probably will not amount to more than another \$250, and since it is too late for us to take up this matter by correspondence, I think we had better leave the situation as above outlined.

In connection my 1972 return, I will need to know about this charge for subsistence and travel expense to Costa Rica because we must go down to see Sally (Pauline) at least once this year. Dr Rucavao insists on this.

Antigua, Guatemala 13 March 1971.

WILSON POPEÑO

[copy]

1971 Income Tax return of WILSON POPEÑO

In accordance with your letter of 4 March 1971, I am giving below details in connection with travel, hospital and medical expense incurred in connection with my daughter Pauline (Sally) Popenoe Halley. There has been no hospital or other insurance in connection with the expenses mentioned below; all have been paid out of my own pocket.

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Pauline was interned in Hospital Chapui about the first of May 1970, under intensive care of Dr Francisco Rucavado who not only is head of the hospital, but official psychiatrist for the Supreme Court of Costa Rica. Early in 1971 he advised that Pauline could be transferred from the hospital to an institution operated by the nuns of the Hermandad de Santa Ana, in San José. He advised that we come down to San José and look over this and other places where Pauline might live and remain under his close supervision. We did so, and in this

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In connection my 1972 return, I will need to know about this charge for subsistence and travel expense to Costa Rica because we must go down to see Sally (Pauline) at least once this year. Dr Rucavao insists on this.

Antigua, Guatemala 13 March 1971.

WILSON POPEÑO

Antigua, Guatemala, 21 March 1972

Mr C R Smith, Sr  
Box 516, Gainesville, Fla.

Dear Mr Smith:

Some days ago I wrote you in reply to your note of 4 Mar in which you said that I am entitled to credit for medical expenses of my dependent daughter. You asked for details, and I sent you some. I do not know just what sort of proof is demanded in the Income Tax people, especially with regard to citizens resident abroad and not protected by Medicare or insurance.

I sent you some receipts and cancelled checks, but did not have anything to cover the large item of \$3000 paid to Doctor Francisco Rucavado for treatment some ten months. I mentioned that I hoped you would be able to include this item in my return; I would have no trouble in obtaining a receipt from the Doctor if should later be demanded.

Some days ago I wrote the Doctor, asking him to send me such a receipt. It is not quite time for it to be here, as yet, but I am hoping it may come by the end of the week. If received, I will send it along immediately. We are getting into the Easter season here in Central America, which is very serious business. People go away on short vacations and the mails are usually considerably delayed. I write this note to you, believing that you have until 15 April to mail my return to the Internal Revenue people. I hope to have the Rucavado receipt in your hands before that time, in case it is needed. And if you do not have it, I hope you can include the \$3000 item on the basis that if a document is required, we will have it shortly.

With best regards always,

Sincerely

W. P. Bohannon

Antigua, Guatemala, 28 March 1972

Mr C R Smith, Tax Consultant  
Box 516  
Gainesville, Florida 32601.

Dear Mr Smith:

I have written you several times about travel, medical and hospital expenses in connection with the illness of my wholly dependent daughter Pauline (Sally) Popenoe Hallyy. The largest item involved was medical treatment by Dr Francisco G. Rucavado of San José, Costa Rica.

You have not told me what sort of documentation I need to submit in connection with the expenses which have been incurred, but I have thought you might need something, so I have sent you, some two weeks ago, various receipts and cancelled checks and a final statement of expense incurred at the Hospital Chapui.

I wrote Doctor Rucavado that I could not find the cancelled checks I had given him, \$3000 for professional services at Chapui and \$750 for expense and professional services connected with taking Pauline from Guatemala to San José, Costa Rica. I have just received the enclosed receipt from him, believing that it may be useful, or even necessary, in connection with my 1971 Income Tax return on which you are now working.

If any clarification is required, please call my son Hugh who is familiar with the entire background. And I will appreciate it if you will drop me a line, when you have the papers prepared, telling me how things stand.

Warmest regards always,

Faithfully yours,  
Wilson Popenoe



Antigua, Guatemala 26 April 1973

Mr C R Smith Sr.  
219 S E 2nd Place  
Gainesville, Florida 32601.

Dear Mr Smith:

I have just received a note from my son Hugh in which he tells me there has been a mix-up in handling my 1972 Income Tax return. This probably my fault, because you had written me long ago that you were turning over to the two sons, C R Jr and John Henry and that I would deal with them in the future. I thought they were working together and for some reason I do not recall I sent my material last year to John Henry - probably because I liked the idea of his being a CPA, and he did a fine job for me.

Based on this satisfactory record I sent my tax material to him this year, for the 1972 return, and on April 6 received a radiogram from him saying that the material had been received and the return would be made within a few days. Hugh now writes that the business is tied up and you have had to ask for an extension of 60 days in making the return.

I write this to you because I have had such satisfactory and pleasant relations with you for so many years and assume you can straighten things out for me. Because John Henry handled the matter last year and did such a good job of it, I would like him to handle it this year and am writing him a note to this effect. I thought everything was allright when I received his radiogram of 6 April and am a bit worried about the delay and will thank you to see that he has the necessary material from previous years. With best regards a ways, Sincerely