



## Daniel Jeremy Silver Collection Digitization Project

Featuring collections from the Western Reserve Historical Society and  
The Jacob Rader Marcus Center of the American Jewish Archives

### **MS-4850: Daniel Jeremy Silver Papers, 1972-1993.**

Series II: Subject Files, 1956-1993, undated.

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Cleveland Museum of Art, minutes, 1980-1983.

MINUTES OF THE MEETING OF THE ACCESSIONS  
COMMITTEE HELD AT THE MUSEUM ON 30 JANUARY,  
1980, AT 3:30 P.M., IN THE TRUSTEES' ROOM.

PRESENT: George P. Bickford, Noah L. Butkin, James D.  
Ireland, Mrs. Alfred M. Rankin, Daniel J. Silver,  
Paul J. Vignos, Jr., Lewis C. Williams, Wesley  
Williams, Norman W. Zaworski, and Sherman E. Lee.

The minutes of the meeting held on 14 November 1979, having been distributed, were approved.

The Director reported that, due to circumstances beyond the Museum's control, the Burgundian Romanesque crucifix is now available at Cyril Humphris' at a much higher asking price than the expenditure of approximately \$350,000 authorized at the previous Accessions Committee meeting (see minutes of 14 November 1979, page 6, bottom). After further discussion of the high importance of this sculpture for the Museum's medieval collection, and after motion duly made and unanimously carried, it was

VOTED: to authorize the acquisition of the Burgundian sculpture  
at the price of £265,000.

The Chairman wished to be recorded as abstaining in absentia.

The following objects were presented for PURCHASE:

From - Edward H. Merrin Galleries

Price:  
\$48,000.

Sculpture, Egypt, late New Kingdom; bronze:  
KNEELING PRIEST

TR 15742/6

Label: Purchase, John L. Severance Fund

From - E.V. Thaw

\$5,000.

Jewelry, Anglo Saxon, gilt bronze: FIBULA  
Label: Purchase, Norman O. Stone and Ella  
A. Stone Memorial Fund

TR 15668/35

From - Hazlitt, Gooden & Fox

£7,800.  
(ca.\$17,760.)

Painting by Caruelle d'Aligny; oil on panel:  
IDYLLIC LANDSCAPE, WOMEN BATHING

TR 15837/10

£7,500.  
(ca.\$17,077.)

Painting by Jean-Achille Benouville; oil on  
canvas: VIEW ON THE COAST OF CAPRI

TR 15837/11

Labels: Purchase, Mr. and Mrs.  
William H. Marlatt Fund

From - Newhouse Galleries

\$240,000.

Painting by Juan van der Hamen y Leon, Spanish  
(1596-1633); oil on canvas: STILL LIFE WITH SWEETS  
Label: Purchase, John L. Severance Fund

TR 16499/2



From - Rosenberg & Stiebel, Inc.

\$5,500. Porcelain, German, mid-18th century, Nymphenburg Factory, modelled by Bustelli: PIPE HEAD TR 15669/8  
Label: Purchase, Norman O. Stone and Ella A. Stone Memorial Fund

From - Stephen Hahn Gallery

\$210,000. Painting by Juan Gris, Spanish (1887-1927); oil on canvas: STILL LIFE WITH COFFEE GRINDER TR 15298/2  
Label: Purchase from the J.H. Wade Fund

From - Kennedy Galleries

\$30,000. Water color by Charles Demuth, American (1883-1935): DANCING SAILORS TR 15477/53  
Label: Purchase, Mr. and Mrs. William H. Marlatt Fund

From - Wan-go Weng Family Trust

\$375,000. Painting by Tung Ch'i-ch'ang, Chinese, Ming Dynasty, dated 1617; hanging scroll, ink on paper: THE CH'ING-PIEN MOUNTAIN TR 16436/7  
Label: Purchase, Leonard Hanna Jr. Bequest

From - Minory Hosomi

¥15,000,000. Metalwork, Iron, Japan, Muromachi Period (1392-1573): KETTLE TR 15841/12  
(ca.\$62,700.)  
Label: Purchase from the J.H. Wade Fund

(Note: Accession approved subject to satisfactory method of payment)

From - Kozo Yabumoto

¥7,500,000. Painting by Pien Wen-chin (active 1426-35), Chinese, Ming Dynasty, hanging scroll, ink on silk: BIRDS TR 15832/21  
(ca.\$31,350.)  
Label: The Severance and Greta Millikin Purchase Fund

From - James J. Freeman

\$22,000. Painting by Kao Feng-han (1683-1748), Chinese, Ch'ing Dynasty; handscroll: PLUM, BAMBOO, AND PEONY TR 16367/4  
Label: Purchase, Andrew R. and Martha Holden Jennings Fund

From - Lawrence Phillips

\$27,000. Sculpture, Java, 9th century; bronze: VARAHI  
Label: Purchase, John L. Severance Fund

From - Julian Sherrier

\$20,000. Sculpture, India, Gandhara, 2nd century A.D.: TR 16179/4  
TWO MUSICIANS  
Label: Purchase, Andrew R. and Martha  
Holden Jennings Fund

From - J.J. Baars

\$15,000. Sculpture, Java, Majapahit Dynasty, 14th-15th TR 15813/15  
century: PIGGY BANK  
Label: Purchase, John L. Severance Fund

From - Harriet Griffin

\$40,000. Drawing by Jean-Honoré Fragonard: TR 16528/1  
THE FUNERAL OF DECIMUS MUS  
Label: Purchase, John L. Severance Fund

From - Schaeffer Galleries

\$9,500. Drawing by Theodore Rousseau, French (1812-1867): TR 15657/8  
LANDSCAPE WITH FISHERMAN  
Label: Purchase, John L. Severance Fund

From - Ramiel M. Howitt

\$8,750. Drawing by Sebastien Vrancx, Flemish (1573-1647): TR 16288/7  
ALLEGORY ON LIFE  
Label: Purchase, Dudley P. Allen Fund

From - Kennedy Galleries

\$1,825. Two etchings by Giovanni Francesco Grimaldi: TR 15477/59,60  
(less 10%) /59 THE PENITENT MAGDALENE (\$975)  
/60 LANDSCAPE WITH A FAMILY (\$850)  
Labels: Purchase, Delia E. Holden Fund

From - Shepherd Gallery Associates, Inc.

\$1,800. Watercolor by Alfred Stevens: LOT'S WIFE TR 16038/20  
Label: Purchase, A.W. Ellenberger Sr.  
Memorial Endowment Fund

From - Jan Johnson

\$700. Etching by Jean Michel Moreau the Younger, French TR 16507/2  
(1741-1814): LA PHILOSOPHIE ENDORMIE  
Label: Purchase, Delia E. Holden Fund

Upon recommendation of the Curators concerned and the Director, and upon motion duly made and unanimously carried, it was

VOTED: to approve the recommendations for purchase as listed  
and to appropriate the sums indicated from the income  
of the various funds as stated.

A list of year-end gifts for 1979 (see APPENDIX I), recommended by the Curators concerned and approved and accepted by the Director, was submitted for ratification. Upon motion duly made and unanimously carried, it was

VOTED: to ratify the acceptance of these gifts as unrestricted gifts, to record them as received during the year 1979, and to express to the donors the appreciation of the Trustees.

A list of gifts and purchases for the Department of Extension Exhibitions was also presented for ratification (APPENDIX II). Upon recommendation of the Head of the Extension Exhibitions Division, the Curators consulted, and the Director, and upon motion duly made and unanimously carried, it was

VOTED: to approve the purchases for the Extension Exhibitions Department as listed; to accept the gifts offered as unrestricted gifts, and to express to the donors the appreciation of the Trustees.

Upon motion duly made and unanimously carried, it then was

VOTED: to request the Trustees to appropriate the following sums for the use of the Accessions Committee from the income of the following funds allocated for purchase of works of art:

Dudley P. Allen Fund	\$ 8,750.00
A.W. Ellenberger Sr. Memorial Endowment Fund	1,800.00
Leonard C. Hanna Jr. Bequest	375,000.00
Delia E. Holden Fund (\$1,642.00; £665.00)	.....
Andrew R. and Martha Holden Jennings Fund	42,000.00
Mr. and Mrs. William H. Marlatt Fund (£15,300; \$30,000.)	.....
The Severance and Greta Millikin Purchase Fund (£7,500,000)	.....
John L. Severance Fund	379,500.00
Norman O. Stone and Ella A. Stone Memorial Fund	10,500.00
J. H. Wade Fund (\$210,000.00; ¥15,000,000.00)	.....

Then the meeting adjourned.

Sherman E. Lee  
Secretary

[Jan 30, 1980]

APPENDIX I - YEAR-END GIFTS FOR 1979

From - Thomas L. Fawick Estate

E.V.:  
\$16,000.  
less 1/3

Sculpture by Gustave-Joseph Cheret, French,  
1838-1894; bronze: DAWN

TR 16457/1

\$5,000.  
less 1/3

Sculpture by Jean-Léon Gerôme, French, 1824-1904;  
bronze: LADY WITH A VEIL

TR 16457/2

\$14,000.

Labels: THE THOMAS L. FAWICK MEMORIAL COLLECTION

(Attention: Two-thirds of both sculptures are an outright  
bequest; 1/3 of their estimated value has  
been paid to Baldwin Wallace College from  
the proceeds of the Fawick auctions.

Acceptance of the two bronzes was approved  
by the Accessions Committee at the June and  
August meetings.)

From - Alexandre P. Rosenberg

E.V.:  
\$197,000.

Sculpture by Auguste Rodin, French, 1840-1917;  
bronze, 28 1/2" high: THE THINKER

TR 16197/4

Label: Gift of Alexandre P. Rosenberg

From - George S. Kendrick Estate

E.V.:  
\$30,000.  
(CMA evaluation  
for CMA purposes  
only)

Painting attributed to Fiorenzo di Lorenzo, Italian,  
1440/45 - 1520/25: MADONNA AND CHILD

TR 10498/2

Label: For Harry Dalton Kendrick,  
Gift of George S. Kendrick

\$65,000.  
(CMA evaluation  
for CMA purposes  
only)

Painting by Henri Fantin-Latour, French, 1836-1904:  
BOUQUET DE ROSES (Gloire de Dijon)

TR 10498/3

Label: For Winifried Brown Kendrick,  
Gift of George S. Kendrick

From - American Academy and Institute of Arts and Letters

E.V.:  
\$800.

Drawing by John Pearson; acrylic and pencil on  
paper: AREA SERIES: GOLDEN SECTION, 1979

TR

\$800.

Drawing by John Pearson; acrylic and pencil on  
paper: AREA SERIES: TRIANGLES I, 1979

TR

Labels: Gift of the American Academy and  
Institute of Arts and Letters (Hassam and Speicher  
Purchase Funds)

From - Katherine C. White

E.V.:  
\$1,100.

Ceiling sculpture by John Clague, American, b.1928:  
RETICULATION

TR 15476/96

Label: Gift of Katherine C. White



[Jan 30, 1980]

E.V.:

From - Joseph M. ErdelacPainting by Mary Spain, American;  
GIRL WITH BIRDS

TR 15817/15

Label: Gift of Joseph M. Erdelac

E.V.:

\$12,000.

From - Dr. Gary Katz (through Mitchell Shaheen)Sculpture by Harry Bertola, American, b. Italy 1915;  
bronze, ca. 1971; ca. 10 feet high: TONAL SCULPTURE

TR 16306

Label: Anonymous Gift

E.V.:

\$

From - Pauline HornerSculpture by Frederic Remington, American, 1861-1909;  
bronze, 1868: TROOPER OF THE PLAINS

TR 16396/1

Label: Gift of Pauline W. Horner in memory of  
her parents, Mr. and Mrs. Myron H. Wilson, Jr.

E.V.:

\$2,500.

From - Mrs. Edward StotterJewelry, ca. 1920; enamel with diamonds and pearls;  
watch movement Swiss: WATCH WITH CHAIN

TR 16513/1

Miscellaneous, French, ca. 1900: PAIR OF OPERA  
GLASSES (gilt metal, mother-of-pearl and enamel,  
marked "La Corona - Paris")

TR 16513/2

Labels: Gift of Mrs. Edward Stotter in memory  
of Gloria Stotter

E.V.:

\$100.

From - Patsy Tchacos, Gallery NeferStone Egypt, 3rd-2nd c. B.C.; limestone: MOLD  
(to be accessioned as apparatus)

TR 16496/1

E.V.:

\$2000.

(total)

From - Larry R. Robinson33 Screen Prints by Josef Albers; Portfolio I of  
FORMULATION: ARTICULATION

TR 16516/1.1-33

Label: Gift of Mr. and Mrs. Larry J.B. Robinson

33 Screen Prints by Josef Albers; Portfolio II of  
FORMULATION: ARTICULATION

E.V.:

\$2,200.

From - Mr. and Mrs. Joseph T. MealsEtching and drypoint by Felix Buhot, French,  
1847-1898: A WINTER MORNING ON THE QUAI DE L'HOTEL-DIEU

TR 16104/4

Label: Gift of Mr. and Mrs. Joseph T. Meals  
(SUNDRY PURCHASE ART - monies previously given.  
Purchased from R.S. Johnson International)

E.V.:

Engraving by Robert Nanteuil: CHARLES V, DUKE OF LORRAINE  
Lithograph printed in colors by Ed Moses: WEDGE 5  
Lithograph by Billy Al Bengston: PLAYERS DRACULA QUINTO  
Etching by Eugène-Louis Boudin: BOATS AT ANCHOR  
Engraving by Cornelis Cort: CHRIST APPEARING TO THE MAGDALENE  
Labels: Gift of Mr. and Mrs. Joseph T. Meals

TR 16519/1-5

(Jan 30, 1982)

E.V.:  
\$7,000.

From - Dr. and Mrs. Harvey Buchanan

Print by Jasper Johns; lithograph printed in colors; TR 15472/6  
1967/8: FLAGS

Label: Gift of Mr. and Mrs. Harvey Buchanan  
for the 60th Anniversary of The Print  
Club of Cleveland

E.V.:  
\$175.  
less 10%  
\$148.75

From - Mr. and Mrs. Robert D. Milne

Lithograph by Alice Neel, American, born 1900: TR 16056/12  
PORTRAIT OF JUDITH SOLCDKIN (1978)

Label: In memory of Moselle Taylor Meals  
from Mr. and Mrs. Robert D. Milne  
(SUNDRY PURCHASE ART - monies previously given.  
Purchased from G.W. Einstein, N.Y.)

E.V.:  
\$850.

From - Mr. and Mrs. Wesley C. Williams

Drawing attributed to Giovanni Battista Paggi, TR 15545/12  
Italian, 1554-1627: MADONNA AND CHILD WITH SAINTS

Label: Gift of Janet S. and Wesley C. Williams  
for the 60th Anniversary of The Print  
Club of Cleveland

E.V.:  
\$3,250.  
less 10%

From - The Print Club of Cleveland (purchased from Theodore B. Donson)

Etching by Camille Pissarro, 1895: BATHER AND GEESE TR 16497/6

Label: Gift of individual members of The Print  
Club of Cleveland for the 60th Anniversary

\$10,500.  
less 10%

Etching by Rembrandt van Rijn: TR 16497/7  
BEGGARS SEATED ON A BANK

Label: Sixtieth Anniversary Gift of The Print  
Club of Cleveland

E.V.:  
\$

From - Mr. and Mrs. David J. Sloane

Lithograph printed in colors by William T. Wiley: TR 16518/1  
MOON MULLINGS

Label: Gift of Phyllis and David Sloane for  
the 60th Anniversary of The Print  
Club of Cleveland

E.V.:  
\$125.

From - Claude Hermann

Etching by Claude Hermann: UNTITLED TR 15724/76

Label: Gift of Claude Hermann in memory  
of Moselle Taylor Meals

E.V.:  
\$1,500.

From - Steven Albert

Drawing by Jacob de Wit: SKETCH FOR A WALL DECORATION TR 16510/1

Label: Gift of Steve Albert

(Jan 30, 1980)

APPENDIX I continued

- 4 -

(E.V.:  
\$1,435,000.)

From - Mr. and Mrs. Frank K. Griesinger

Painting by Paul Guaguin, oil :TE RAHU RAHI  
See YEAR-END GIFTS 1975; Appendix II, p.4 of  
Accessions minutes 8 January 1976 and  
YEAR-END GIFTS 1977; Appendix A, p.1 of  
Accessions minutes 8 May 1978

TR 16206/1

Another 5% of total value of painting: \$71,250.00

(NEW, revised  
Estimated Value  
of painting  
is \$500,000.)

From - Alexander Ginn

Painting by Pierre Auguste Renoir; pastel on paper  
on composition board: MERE ET ENFANT  
(Mme. Renoir and Claude)  
See YEAR-END GIFTS 1977 and 1978.

TR 16293/6

Third one-twelfth of total value: \$41,667.00

Labels: Jointly owned by The Cleveland Museum  
of Art and an anonymous Collector

E.V.:

From - Milton C. Rose (through Kennedy Gallery)

- 18 prints by Edmund Blampied:
- 1/ Through the Storm; drypoint, 1923
  - 2/ Toute de Suite; drypoint 46/100
  - 3/ Soup; drypoint, 1919
  - 4/ The Centenarian; drypoint, 1931
  - 5/ The Cowman; drypoint, 1919
  - 6/ At the Gate; drypoint, 1914
  - 7/ A Market Argument; drypoint, 1929
  - 8/ Madame Dupré; drypoint, 1929
  - 9/ Grass; etching, 1912
  - /10 Below Stairs; drypoint, 1931
  - 11/ Chez Madame Dupont; drypoint, 1931
  - 12/ Speech of the Evening; drypoint 1/100
  - 13/ Backing the Haycart; drypoint, 1941
  - 14/ The Old Complaint; drypoint 1929
  - 15/ L'Auberge; drypoint 9/100
  - 16/ The Carousel; drypoint, 1941
  - 17/ San Sebastian - Lunch Hour; drypoint, 1924
  - 18/ Family Discussion; drypoint

16529/1-18

Labels: Gift of Emily Mason Rose

From - Western Reserve Historical Society

Textile, Czechoslovakian, late 19th/early 20th c.,  
embroidery and lace: WOMAN'S CAP

TR 16303/1

Labels: Gift of the Western Reserve Historical  
Society

From - Dorothy G. Shephard

Sculpture, Mexico, Vera Cruz, 300-700 A.D., clay relief: HEAD  
of a deity, Gift of Dorothy G. Shephard

TR 16523/21



[Jan 30, 1980]

APPENDIX II - EXTENSION EXHIBITIONS

PURCHASES (remainder of 1979):

From - Mr. Thomas Ball

Price:  
\$190.

Textiles, India; embroidery: /1 DOOR HANGING TR 16517/1-3  
/2 CHILD'S CAP  
/3 SQUARE

Label: Purchase, Harold T. Clark  
Educational Extension Fund

From - Lakeside Studio

\$150. Print by Richard Hunt, American, b. 1935; TR 16063/14  
Hand-made paper: PAPER PIECE II (UNTITLED)

\$80. Lithograph by Robert Malone, American, b. 1933: TR 16063/15  
MORNING

\$45. Lithograph by Doug Warner, American, b. 1930: TR 16063/13  
TRAVERSE II

\$35. Lithograph by Clinton Adams, American, b. 1918: TR 16063/11  
CLEFT

\$30. Lithograph by Adrian van Suchtelen, American, TR 16063/12  
born 1941, Indonesia: SUNDAY MORNING

Labels: Purchase, Harold T. Clark  
Educational Extension Fund

From - Yoseido Gallery (Yuji Abe)

\$121.15 Lithograph printed in colors, Japanese, by TR 16482/20  
Kiyoko Kobayashi: SILENT ACCUMULATION

Label: Purchase, The Gallery Group

YEAR-END GIFTS 1979:

From - J.D. Chen

E.V.:  
\$100.

Hanging scroll by J.D. Chen TR 16508/1  
Label: Gift of J.D. Chen

From - Western Reserve Historical Society

E.V.:  
\$25.

Textile, Czechoslovakian, late 19th/early 20th c.; TR 16503/1  
embroidery and lace: WOMAN'S CAP

Label: Gift of the Western Reserve Historical  
Society

From - Dorothy G. Shepherd

E.V.:  
\$300.

Sculpture, Mexico, Vera Cruz, 300-700 A.D.; clay relief: HEAD  
Label: Gift of Dorothy G. Shepherd TR 15853/21

[Jan 30, 1980]

APPENDIX II - EXTENSION EXHIBITIONS

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PURCHASE, 1980:

Price:  
\$200.00

From - The Women's City Club

Painting by Katherine Gabinet Kroo, Canadian; TR 16515/1  
watercolor: BLUE PONTIAC  
Label: Purchase, The Gallery Group

GIFTS, 1980:

E.V.:  
150.00

From - James A. Birch

Textile by Ozzie Allen, American, Mississippi, TR 16093/7  
Columbia; born 1913: QUILT (cotton fabrics;  
executed 1977)  
Label: Gift of James A. Birch

E.V.:  
\$175.00

From - Mr. and Mrs. Wilbur D. Prescott

Painting by Carl Gaertner; wash drawing: TR 15745/20  
SAND DUNE  
Label: Gift of Mr. and Mrs. Wilbur D. Prescott

E.V.:  
\$10.00

From - James A. Birch

/5 Basketry by Queen Ellis, American, Sea Island, TR 16093/5,6  
Mt. Pleasant, South Carolina:  
CHURCH COLLECTION BASKET (1977)

\$10.00

/6 Basketry by Mary Jane Bennett, American, Sea  
Island, Mt. Pleasant, South Carolina:  
ROUND TRAY BASKET (1976)

Labels: Gift of James A. Birch

Bd. of Trustees Mtg.

March 10, 1980

OF THE MEETING OF THE BOARD OF  
TRUSTEES OF THE CLEVELAND MUSEUM OF ART,  
held at the Union Club on Monday,  
March 10, 1980 at noon

Present: James H. Dempsey, Jr., George H. Humphrey II,  
James D. Ireland, George Oliva, Jr.,  
Mrs. Alfred M. Rankin, Mrs. Seth C. Taft,  
Paul J. Vignos, Jr., Alton W. Whitehouse, Jr.,  
and Lewis C. Williams. Also present were  
Sherman E. Lee, Secretary and Director,  
A. Beverly Barksdale, Assistant Secretary and  
General Manager, and Albert J. Grossman, As-  
sistant Treasurer and Operations Administrator.

Presiding: Mr. Williams

A quorum having been declared present, the meeting was called to order by the President.

The President offered the reading of the Minutes of the Annual Meeting of the Board of Trustees held on December 6, 1979 and stated that they had been circulated. Upon motion duly made and unanimously carried, it was voted to accept these Minutes as prepared and circulated.

The Director reported the following Endowment Fund contributions in the categories indicated:

Endowment Fund Contributions - 1979

THE MR. & MRS. ALFRED M. RANKIN INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Mr. & Mrs. Alfred M. Rankin	\$ 1,000.00
THE PAUL J. AND EDITH INGALLS VIGNOS INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Dr. and Mrs. Paul J. Vignos	4,203.87
THE ELIZABETH G. DRINKO INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Mr. John D. Drinko	4,000.00
THE ANONYMOUS #6 INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Mr. and Mrs. Newman T. Halvorson	1,000.00
THE MR. & MRS. A. DEAN PERRY INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Mrs. A. Dean Perry	1,000.00
THE FANNY TEWKSBURY AND RALPH T. KING MEMORIAL INDIVIDUAL MEMBERSHIP END. FUND	
Mrs. Gilbert P. Schafer	1,010.58
THE MR. HEINZ SCHNEIDER CONTRIBUTING MEMBERSHIP ENDOWMENT FUND	
Mr. Heinz Schneider	100.00
THE MARIE AND JOHN KERN MEMORIAL INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Lillian M. Kern	100.00
THE FRANCIS M. & MARGARET H. SHERWIN INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
The South Waite Foundation (Brian Sherwin, Pres.)	1,000.00
THE JULIA & JAMES DEMPSEY INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Mr. and Mrs. James Dempsey, Jr.	2,000.00
THE RICHARD B. & CHAILLE H. TULLIS INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Mr. and Mrs. Richard B. Tullis	2,000.00

THE FRANK E. & EDITH S. TAPLIN MEMORIAL INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Mr. & Mrs. Frank E. Taplin	100.00
THE LAWRENCE HITCHCOCK MEMORIAL INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Mrs. Lawrence Hitchcock	200.00
THE ANONYMOUS #4 INDIVIDUAL ENDOWMENT FUND	
Mrs. Clark Evans Bruner	100.00
THE ANONYMOUS #7 INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
The Norton-White-Gale Trust (Fred R. White, Jr., Trustee)	4,000.00
Mr. Fred R. White, Jr.	1,292.50
THE VISIBLE LANGUAGE INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Dr. Merald E. Wrolstad	500.00
THE MRS. CAROLINE MACNAUGHTON INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Mrs. Caroline Macnaughton	1,391.25
THE FRANCES KELLEHER BRADNER INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Mr. George T. Bradner	1,750.00
THE G.G.G. PECKHAM MEMORIAL INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Phyllis Peckham	100.00
THE MRS. RAY J. GROVES INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Mrs. Ray J. Groves	500.00
THE MR. & MRS. COURTNEY BURTON INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
The Courtney & Marguerite Rankin Burton Charitable Trust	100.00
THE MR. & MRS. LOUIS RORIMER MEMORIAL INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Mrs. Samuel Dushkin (Louise Rorimer Dushkin)	968.44

Endowment Fund Contributions - 1979 (NEW)

THE MR. & MRS. EDWARD A. KILROY, JR. INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Mr. E. A. Kilroy, Jr.	\$ 1,100.00
THE ANONYMOUS #10 INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Alton W. Whitehouse, Jr.	1,000.00
THE DOROTHY T. VAN LOOZEN MEMORIAL INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Estate of Dorothy T. Van Loozen	5,000.00
THE ROBERT ARTHUR MANN INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Robert Arthur Mann	1,000.00
THE ALBERT AND HELEN BOROWITZ INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Albert Borowitz	543.22

Art Purchase Endowment Funds - 1979

SEVERANCE AND GRETA MILLIKIN	
Severance A. Millikin	117,050.31
LOUIS D. KACALIEFF, M.D.	
Louis D. Kacalieff, M.D.	1,000.00
DOROTHEA WRIGHT HAMILTON	
Dorothea Wright Hamilton	20,000.00

Special Purpose Endowment Funds - 1979

ANTON AND ROSE ZVERINA MUSIC FUND	
Frances S. Zverina	1,000.00
The Anton & Rose Zverina Fund	5,375.00
Justin G. Zverina	8,125.00



WALTER BLODGETT MEMORIAL FUND

Vincent M. Arnold	235.00
Susan P. Crane	25.00
Noel H. Egensperger	5.00
F. A. Funkhouser	50.00
Phyllis Jaquays	25.00
William B. Kurzban	10.00
Perez Herbert Pasch	25.00
William B. Phillips	25.00
Mrs. A. M. Rankin	50.00
A. C. Robinson, III	25.00
Corinne T. Voss	150.00
Anson J. Argue	50.00
Ada N. Leffingwell	25.00
Marie A. Mellen	10.00
Ethel M. Orpen	10.00
Donald I. Payne	10.00
Mary W. Rautenberg	10.00
Klaus G. Roy	15.00
Margaret Seltsam	10.00
Roberta Jean Sladeck	100.00
Richard D. Stout	25.00
Frank E. Taplin	100.00
Eleanor E. Visconsi	25.00
Bruce T. Wick	10.00
Normand Lockwood	25.00

Special Purpose Endowment Fund - 1979 (NEW)

DOROTHY HUMEL MUSICAL ARTS FUND

Dorothy Humel \$ 1,500.00

Operating Endowment Fund - 1979 (NEW)

VERNON WILLIAM BAXTER

Estate of Vernon William Baxter 29,343.75

Endowment Fund Contributions - 1980

THE FRANK J. AND RITA M. RACK INDIVIDUAL MEMBERSHIP ENDOWMENT FUND

Frank J. Rack, M.D. \$ 200.00

THE ANONYMOUS #9 INDIVIDUAL MEMBERSHIP ENDOWMENT FUND

Mr. Garth E. Griffith 2,000.00

THE ROBERT AND MARY ELIZABETH KLEIN INDIVIDUAL MEMBERSHIP END. FUND

Mr. and Mrs. G. Robert Klein 2,500.00

THE ANONYMOUS #2 CONTRIBUTING MEMBERSHIP ENDOWMENT FUND

Dr. Ursula Kringel 53.50

Special Purpose Endowment Funds - 1980

WALTER BLODGETT MEMORIAL FUND

Philip W. Morse 100.00

Upon motion duly made and unanimously carried, it was

VOTED: to make these funds a matter of record and to  
thank the donors for their generosity.

The Director reported receipt of the following corporate contributions:

Corporate Membership - 1979

Union Commerce Bank	\$ 1,000.00
Oglebay Norton Foundation	800.00
Mid-West Forge Corporation (New)	1,000.00

Corporate Membership - 1980

Republic Steel Corporation Educational and Charitable Trust	500.00
Cleveland Cliffs	500.00

The Director reported receipt of the following Gifts and Funds all of which have been  
acknowledged to the donors:

Gifts and Funds - 1979

Robert D. Milne	Sundry Purchase Art (Pr. & Drawings)	253.00
Agnes Saalfield	" " " (Modern)	8,000.00
Dorothy Kates	" " " (Modern)	100.00
The Print Club of Cleveland	Sundry Purchase Special(Pr. & Drws.)	437.50
John Cook Memorial Fund	" " "	
Sarah Jane Pearman		210.00
Tom Hinson		20.00
Ursula Korneitchouk		10.00
Thomas K. Baker, III	<u>Library &amp; Conservation Fund -- 1979</u>	100.00
Helen M. Balcer		10.00
Adriana Bouterse		5.00
Mr. and Mrs. Pierce Bray		25.00
Mr. and Mrs. Eric H. Bruch		25.00
Dr. John A. Campbell		25.00
Mr. and Mrs. Richard T. Carson, Jr.		10.00
Mrs. George S. Case, Jr.		25.00
Mr. and Mrs. Richard K. Desmond		10.00
Mrs. Charles F. Devine		100.00
Ernst & Whinney		200.00
Celia Friedberg		10.00
Mrs. Edwin Heinsohn (Kathryn)		10.00
Mrs. Lawrence Hitchcock (Helen C.)		100.00
W. H. La Mond		10.00
Mr. and Mrs. James E. Lees		20.00
Molly Ford Ludvigsen		20.00
Mrs. Louis Mellen (Marie A.)		25.00

	Library-Conservation Fund - 1979	
Mr. and Mrs. Elmer I. Paull	25.00	
Everette M. Price	15.00	
Ruth L. Rigg	25.00	
Jacob G. Samsa	20.00	
Mr. and Mrs. W. B. Dixon Stroud	100.00	
Mr. and Mrs. Donald W. Todd	35.00	
Mr. and Mrs. Forrest B. Weinberg	65.00	
Eleanor Allen	10.00	
Nancy L. Bacon	10.00	
Mr. and Mrs Seymour Berger	10.00	
Mr. and Mrs. James F. Bills	25.00	
The Bonfoey Company (Richard G. Moore)	50.00	
Barbara Brennan	5.00	
Mr. & Mrs. Hilbert S. Collins	10.00	
Gary L. Cox	5.00	
Kathryn E. Curtis	20.00	
Mr. T. Herberton Doan	10.00	
Mr. & Mrs. Frances E. Draper	200.00	
Mr. & Mrs. Fred E. Eberlin	10.00	
Arthur L. Feldman	25.00	
Mr. & Mrs. Irwin Feldman	20.00	
Mr. & Mrs. Eugene H. Freedheim	100.00	
Irene B. Gleim	1,000.00	
Irene M. Grabski (Mrs. Walter)	500.00	
Edith S. Greenberg	10.00	
Carl E. Haas	25.00	
Robert Hamilton	10.00	
Charles D. Hartman	25.00	
Henry C. Harvey	10.00	
Catherine H. Hoobler (Mrs. Sibley W.)	100.00	
Mr. & Mrs. Dallas T. Hurd	25.00	
Mr. & Mrs. S. Lee Kohrman	20.00	
Mr. & Mrs. A. F. Lemley	5.00	
M. E. Liebenauer	25.00	
Mr. & Mrs. W. Chave McCracken	5.00	
Senator Howard M. Metzenbaum Honoraria Fund	100.00	
Mr. & Mrs. M. E. Meyer	50.00	
Mr. & Mrs. Edward A. Mortimer, Jr., M.D.	50.00	
Mary M. Ostendorf	25.00	
Eleanor H. Prentice	10.00	
Mr. & Mrs. H. N. Putnam, Jr.	25.00	
Dr. & Mrs. Frederick A. Rose	50.00	
Mr. & Mrs. Herbert E. Rudy	100.00	
Mark Schlachet	15.00	
Mr. & Mrs. David Seidenfeld	10.00	
Alvin A. Siegal	50.00	
Mr. & Mrs. W. W. Spanagel	50.00	
Dr. Robert V. Spurney	20.00	
Helen D. Stevens	10.00	
Dr. & Mrs. Thomas M. Tank	25.00	
James W. White	25.00	
Paula D. Zeisler	25.00	
R. M. Anderson	100.00	
Lucy I. Astrup (Mrs. Walter C.)	50.00	
Helen R. Bialosky (Mrs. L. F.)	100.00	



Board of Trustees Meeting  
March 10, 1980

6.

Mr. & Mrs. Charles A. Brown	Library-Conservation Fund - 1979	50.00
Elizabeth A. Bucher		100.00
Anne K. Bushart		50.00
William S. Clark		150.00
Mr. & Mrs. William H. Compton		100.00
Mr. & Mrs. George W. Ford II		50.00
William E. Garapick, Jr.		25.00
James A. Gilchrist		15.00
D. R. Gould		25.00
John G. Havighurst		35.00
Lindsey Houlihan		5.00
George M. & Pamela S. Humphrey Fund		2,500.00
Marguerite B. Humphrey		100.00
Mr. & Mrs. Frank E. Joseph		25.00
Laura L. Kirtz		5.00
Mr. & Mrs. Harold R. Konst		25.00
Henrietta Koppelman		50.00
Dorothy H. Kortepeter (Mrs. Ralph E.)		10.00
Mr. & Mrs. John A. Kundtz		35.00
Mr. & Mrs. Herbert S. Long		25.00
Ann Tzeutschler Lurie		35.00
Marjorie W. MacNeille		50.00
Anna E. Maraschky		10.00
Adelaide B. Meister		100.00
John Paul Miller		25.00
Mr. & Mrs. Creighton B. Murch		30.00
Andree W. Neal (Mrs. Allan F. Neal)		50.00
Silvia D. Page (Mrs. Dudley W.)		50.00
Mr. & Mrs. Gordon Patterson		100.00
Dr. Donald A. Pensiero		25.00
Mr. & Mrs. William G. Pinter		25.00
Mr. & Mrs. George H. Pohm		100.00
Robert M. Rubin		50.00
Nada C. Speeth		25.00
Corinne E. Williams		50.00
Edward E. Worthington		10.00
Mr. & Mrs. Allan J. Zambie		10.00
Norman Alin (memory John Burke)		50.00
Samuel C. Andress (memory Henrietta Buckler Seiberling)		100.00
Barnes Group Foundation, Inc. (Bowman Distribution)		100.00
Mr. & Mrs. Ray J. Biesmeyer		10.00
Kenyon C. Bolton		250.00
Mr. & Mrs. Jay S. Davis		5.00
Annelise Driels		10.00
Mr. & Mrs. Hubert L. Fairchild		50.00
Helen C. Halle (Mrs. Walter M.)		250.00
The Halvorson Charitable Foundation (c/o N. T. Halvorson)		100.00
Barbara Hitchcock Hatch		50.00
Mary Louise Miller		35.00
Arline & Thomas Patton Foundation		200.00
Mrs. John P. Wilson		400.00
Ellsworth Binz		25.00
Margaret Copeland Bobby		25.00
Mr. & Mrs. Lee D. Booth		10.00
Charles J. Clinton		25.00
Dr. & Mrs. R. A. Engel		10.00
Firman Fund		1,000.00

Board of Trustees Meeting  
March 10, 1980

7.

Library-Conservation - 1979

Mr. & Mrs. Herman C. Froelich	10.00
Chevrolet Motor Division, General Motors Corporation, Parma Plant	750.00
K. B. Goldfield	20.00
Michael Gutterman	10.00
Mrs. John A. Hadden	100.00
Agnes O. Hanson	700.00
Mr. & Mrs. Edward B. Henning	100.00
Martha Eaton Hickox	50.00
Mr. & Mrs. James Hughes	100.00
E. L. Kirkwood	500.00
Mr. & Mrs. John E. Krenzel	10.00
Mr. & Mrs. Samuel H. Lamport	150.00
Richard A. Mazanec	10.00
Anne T. Molnar	10.00
Benjamin B. Moore	8.00
Bessie P. Morgan	20.00
Pickands Mather & Co.	250.00
Schreibman's Jewelers Inc.	25.00
Michael Sherwin	304.43
Twentieth Century Club	500.00
Mr. & Mrs. Emil V. Wick	25.00
Mr. & Mrs. Marvin Wolf	10.00
Dr. Ralph Wolpaw	25.00
Mr. & Mrs. Edward J. Andelman	15.00
Norma E. Battes	50.00
Mrs. Patricia H. Beall	25.00
Dr. & Mrs. Ronald H. Bell	25.00
Anne M. Celebrezze	25.00
Mr. & Mrs. David Clark	100.00
Regina C. Clarke	25.00
Mrs. John B. Dempsey	100.00
Peter van Dijk	100.00
Mr. & Mrs. John E. Doxsey	25.00
Linda R. Frank	50.00
Gary Freeman	15.00
Robert H. Getscher	25.00
Thomas S. Houser	10.00
Josephine N. Inkley	200.00
George A. Kleinfeld	25.00
Mr. & Mrs. R. Russell Larson	20.00
Sarita B. Limbocker	100.00
Edward A. Lozick	100.00
Mr. & Mrs. Thomas M. Lynch	150.00
Nicole V. Mawby	10.00
Mr. & Mrs. Russell J. McCoy	25.00
The McWilliams Foundation (Brooks B. McWilliams)	100.00
Mr. & Mrs. Guy R. Moore	25.00
Lillian D. Nichol	20.00
The Ohio Bell Telephone Company	500.00
Roslyn S. Pettibone	10.00
Mr. and Mrs. Frank H. Porter	250.00
Mr. & Mrs. Walter H. Pritchard	10.00
The John B. Putnam Foundation (Mrs. John B. Putnam)	250.00
M. H. Shelly	100.00
Harlan E. Sherman	25.00
Mr & Mrs. Stanley Shuler	25.00

Board of Trustees Meeting  
March 10, 1980

Library-Conservation - 1979

8.

Mr. & Mrs. Roscoe H. Smith	25.00
Mr. & Mrs. W. E. Smith	50.00
Sidney Stark, Jr.	10.00
Mr. & Mrs. Arthur Stupay	100.00
Helene Szell	350.00
Van Dorn Company	350.00
Alice Vedrin	5.00
Kenneth C. Waldo, Jr.	40.00
Carolyn W. Barr	50.00
Keith S. and Jean S. Benson Foundation	200.00
Blaser & Mericle, Inc.	25.00
William P. Cordes	10.00
Mr. & Mrs. Fred L. Emeny	20,000.00
Stanley J. Emerling	100.00
Mr. & Mrs. Robert M. Ginn	100.00
Mr. & Mrs. James C. Gruener	100.00
Mr. & Mrs. Richard T. Horsfall	20.00
Dr. Ronald J. Kallen	10.00
Doris K. Miller	10.00
Minan Inc.	50.00
The H. M. O'Neill Charitable Trust (Mr. & Mrs. Robert K. Healey)	500.00
Mr. & Mrs. John Prim	50.00
Ben Shouse	25.00
C. H. Smith, Jr.	100.00
Helen P. White	100.00
Mary L. Wilson	300.00
Theodore Ashton	25.00
Catherine M. Bishop	15.00
Mr. & Mrs. Sevier Bonnie, Jr.	50.00
C. P. Bryan	100.00
William E. Conway	100.00
Mr. & Mrs. Jack Diamond	25.00
Erickson Tool Company	200.00
Mrs. Hugh R. Gibson	200.00
Mr. & Mrs. Milo S. Holdstein	10.00
Mr. & Mrs. Lester O. Krampitz	25.00
Mary B. Miller	10.00
Mr. & Mrs. James T. Millican	150.00
John L. Naylor, Jr.	25.00
Mr. & Mrs. Donald C. Opatrny	25.00
Mr. & Mrs. Louis Rorimer	225.00
Dr. Robert J. Sokol	25.00
Miriam C. Van Scoter	500.00
Cecilia Vlasko	5.00
Jane V. G. Watterson	100.00
Dr. & Mrs. Daniel A. Deutschman	50.00
Edris Eckhardt	15.00
Esther L. Grant	100.00
The Hill Acme Company Foundation	300.00
A. C. Robinson III	100.00
Ralph Schey	50.00
Mr. & Mrs. Philip M. Schloss	25.00
The Cleveland Electric Illuminating Foundation	1,000.00
Laura M. Burgess	200.00
James E. Chapman	100.00



Sundry Purchases Special (Arnold Davis Project)

1st quarter 1980 appropriation

Operating

4th quarter 1977 appropriation

Sundry Gift-Operating

Sundry Gift-Operating

Sundry Gift-Operating

Board of Trustees Meeting  
March 10, 1980

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Library-Conservation - 1979

J. Howard Franklin		200.00
Gertrude H. Gates		50.00
Mr. & Mrs. Eugene M. Gordon		10.00
Mr. & Mrs. Donald E. Johnson		25.00
Mrs. Helen A. Lamb		50.00
Mr. & Mrs. Zdenek J. Lansky		25.00
Dr. & Mrs. Sherman E. Lee		100.00
Mr. & Mrs. Edward H. Newby		25.00
Frances M. Palmieri		15.00
Alice M. Powers		100.00
Mr. & Mrs. Charles I. Ritchie		15.00
Mildred K. Seabrook		25.00
Mrs. Henry B. Shepherd		50.00
B.J.M. Stubbins		100.00
Clara H. Wood		100.00
Mr. & Mrs. Philip B. Wysor		20.00
Sam Edelman		100.00
The Hanna Mining Company		1,500.00
David and Inez Myers Fund		100.00
World-Wide Sires, Inc.		1,100.00
Mrs. Marie N. Agee		100.00
Dr. Frank M. Barry		25.00
Mary Louise Chalfant		15.00
Dr. Louis D. Kacalieff		300.00
Joseph F. Keithley		100.00
Michael M. Kleinman		10.00
A. W. Lorenz, Jr.		50.00
Mr. & Mrs. William A. Lowry		100.00
John R. Mannix		25.00
Beatrice B. Merrick		25.00
Lucia Smith Nash		200.00
Mr. & Mrs. Horace Chapman Rose		100.00
Ethlyne J. Seligman (Mrs. Germain)		100.00
Mr. & Mrs. Charles Sternberg		25.00
John D. Thorp		100.00
Mr. & Mrs. Walter J. Vitou		75.00
Keith E. White		25.00
Mr. & Mrs. James W. Wickert		25.00
Edith S. Wiley (Mrs. Bruce D.)		150.00
Mr. & Mrs. James A. Young		5.00
Dr. Norman Zaworski		300.00
Eaton Charitable Fund		2,000.00
Mr. Lewis Williams		187.75
Robert S. Schluederberg		200.00
Garden Club of Cleveland	Sundry Purchase Special (Arnold Davis Project)	9,000.00
John Huntington Art and Polytechnic Trust	1st quarter 1980 appropriation	425,000.00
John Huntington Art and Polytechnic Trust	Operating	350,484.61
Horace Kelley Art Foundation	4th quarter 1979 appropriation	25,000.00
Mr. & Mrs. G. S. Lockwood, Jr.	Sundry Gift-Operating	15.00
Mr. & Mrs. Karl E. Ware	Sundry Gift-Operating	150.00
Arthur Armington	Sundry Gift-Operating	15.00
Dr. Lena A. Lewis	Sundry Gift-Operating	40.00





Board of Trustees Meeting  
March 10, 1980

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David I. Silverberg	Sundry Gift-Operating	100.00
Fairmount Temple Sisterhood	Sundry Gift-Operating	50.00
The Women's City Club of Cleveland	Sundry Gift-Operating	200.00
Helen Wade Greene Charitable Trust	Sundry Gift-Operating	11,623.50
Kelvin Smith Charitable Trust	Sundry Gift-Operating	5,000.00
The George P. Bickford Foundation	Sundry Gift-Operating	550.67
Herbert E. Strawbridge	Sundry Gift - Operating	15.00
Robert A. Urban	" " "	15.00
John C. Dix	" " "	10.00
Dennis W. Palmquist	" " "	5.00
Virginia Cowles Rheem	" " "	10.00
Harold G. Shrive	" " "	10.00
L.J. Trotter Ford, Inc. (Mrs. L. J.)	" " "	5.00
David H. Jacobs	Suspense	10,000.00
Mrs. Marie N. Agee	Sundry Gift, other than cash (to Library)	35.00
A. Beverly Barksdale		13.00
Arthur K. Beedle		120.00
George P. Bickford		35.00
Jack Perry Brown		403.95
Ed Botwin		50.00
Harvey Buchanan		16.50
Margaret Christman		35.00
Stan Czuma		9.95
David Ditner		10.00
Marianne Doezeema		10.00
Morris Everett		30.00
Judith Frost		2.50
Enzo Gallo		5.50
Walter Gibson		12.00
Mr. & Mrs. Maurice Guillaud		11.95
June Hargrove		19.00
Henry H. Hawley		134.00
Mrs. Charles Herndon		100.00
Edward Henning		239.50
Stanley W. Hess		57.00
Adrienne Horn		20.00
William Powell Jones		10.00
Roy M. Kahn		20.00
Pal Kelemen		2.00
Arielle Kozloff		647.35
C.Y. Lee		2.00
Sherman E. Lee		908.40
Howard A. Link		25.00
Ann T. Lurie		3.50
Clement Meadmore		2.00
Janet Moore		24.95
D. Jose Maria Naharro		30.00
Walt Odets		5.00
Arleen R. Olson		3.00
Sara Jane Pearman		233.00
Karel Paukert		9.00
Sterling Cook		2.00
Corinne Healey		18.45
Martin Linsey		1,244.00
Ann Wardwell		12.00

Board of Trustees Meeting  
March 10, 1980

11.

June Wayne		8.50
Gabriel P. Weisberg		172.50
Mr. & Mrs. William Wixom		907.00
Merald Wrolstad		96.00
S. T. Yeo	Sundry Gifts, other than cash (to Library)	35.00
Helen Zimmerman		18.00
Mrs. A. Dean Perry		1,935.00
Mrs. Wilbur D. Prescott		39.00
William Rathbun		7.00
Louise Richards		25.00
Aldo Salvadori		12.50
Dorothy Shepherd		2,021.50
Adele Z. Silver		92.00
John Sloan		9.00
Hans Steinbrenner		3.00
Louis Stokes		30.00
Philippe Verdier		4.00
Anna Walinska		2.50
Mr. Lewis C. Williams	Sundry purchase Art (lithograph)	392.50
Dorothy S. Payer		
in memory Mary P. Cunningham (Mrs. Phelps)	Sundry Purchase Art	50.00
Bascom Little Fund	Sundry Purchase Art (Musical Arts AKI '81)	500.00
Notre Dame College	" " " " " "	200.00
Dr. and Mrs. C. K. Brandeberry	<u>Library &amp; Conservation Fund - 1980</u>	600.00
Diamond Shamrock Corporation		1,000.00
Dr. and Mrs. William L. Huffman		25.00
Frances M. Bracy		10.00
Hathaway Brown School		150.00
Sherman E. Lee		250.00
Sherman E. Lee		500.00
Steel Improvement Foundation		550.00
Reliance Electric Co. Charitable, Scientific & Educational Trust		1,000.00
Sylvia K. Adler		10.00
Dr. Robert V. Bachman		50.00
Dominic G. Carbone, Jr.		25.00
Dr. and Mrs. Edward M. Cordasco		25.00
R. Dunnigan		20.00
Mr. and Mrs. Marshall Field, Jr.		100.00
Mr. and Mrs. Lawrence I. Gould		10.00
Mr. and Mrs. Joseph G. Graskemper		10.00
Mr. and Mrs. Garth E. Griffith		25.00
The Hoag-Wismar Partnership (Mr. and Mrs. H. Robert Wismar, Jr.)		50.00
Elizabeth F. Kelly		10.00
Lawrence G. Knecht		15.00
Dr. Richard Lightbody		10.00
Dr. and Mrs. Harvey J. Mendelsohn		25.00
Mr. and Mrs. William H. Millar		50.00
Mr. and Mrs. Richard A. Oline		25.00
Raymond E. Rossman		25.00
Sara L. Smith		25.00
Marion P. Strong		25.00
Mary S. Wagley		100.00
Mr. and Mrs. Jack Wardley		25.00
Cynthia S. Wickwire		5.00
Mr. and Mrs. Samuel A. Wolpert		50.00
Mr. and Mrs. Stanley R. Wyckoff		35.00
Ferro Corporation		300.00

Library-Conservation - 1980

Dr. and Mrs. Joseph P. Furber	25.00
Carl P. Gaertner	10.00
Mr. and Mrs. Hans Hirschmann	25.00
Helen S. Jaffray	25.00
Mr. and Mrs. Walter E. Jones, Jr.	10.00
Marion H. Kelly	10.00
Dr. Oscar B. Markey	25.00
Jennie L. Phillips	10.00
Mrs. Catherine A. Rowley	10.00
Mr. and Mrs. E. M. Ruppe	25.00
Mr. and Mrs. Bruce Sheldon	25.00
Valeria Sobecki	25.00
Mary Spain	10.00
Mr. and Mrs. Irving Sunshine	10.00
Mr. and Mrs. Seth Taft	25.00
Asa F. Voak, III	15.00
Stanley L. Whitehill	25.00
Wildenstein and Co., Inc.	250.00
Arthur T. Wincek	20.00
Marguerite P. Brown	200.00
Mrs. Howard P. Eells, Jr.	50.00
Mary E. Jackson	100.00
Jean Inglis Lincoln	50.00
Mr. and Mrs. David Morgenthau	250.00
Mr. and Mrs. David Morgenthau	35.00
Warner & Swasey Foundation	500.00
R. L. Young	50.00
Horace Kelley Art Foundation	Operating 15,305.88
Morton Lee Cohen	Sundry Gift, Operating 1.00
Paul M. Miller	" " " 1.00
Cleveland Flower Arranger's Guild	" " " 35.00
Dr. and Mrs. Lawrence J. McCormack	" " " 15.00
Docent Council of the Gamble House	" " " 100.00

Upon motion duly made and unanimously carried, it was

VOTED: to accept these gifts for the purposes indicated,  
to express to the donors the appreciation of the  
Trustees, and to allocate sums contributed for the  
works of art to the Accessions Committee.

The Director reported receipt of the following grants:

1979

The Japan Foundation	Joint Grant with CWRU-Assoc. Curator & Assoc. Prof. of Japanese Art	6,000.00
Nat. Endow. for Humanities	Grant PM-0039-79-275 (Realism Exhibition)	8,963.55
Nat. Endow. for Arts	Grant R80-20-186 (Drawings Catalogue)	1,312.50
Health, Ed. & Welfare	Grant 13-406 (Library)	1,000.00



	1980	
Ohio Prog. in the Humanities	Grant #600-OTH-78-119 (Draftsman's Eye)	\$ 6,523.25
Nat. Endow. for Humanities	Grant EM 0039 79 275 (Realist Exhib.)	838.67

The Director reported the following gifts in memory of Noah L. Butkin:

The General Aluminum Mfg. Co.	100.00
Mr. and Mrs. Martin C. Lasky	25.00
Mr. and Mrs. Charles H. Miller	25.00
A. Dean Perry	200.00
Mr. and Mrs. Paul Rabb	25.00
Mr. and Mrs. Howard Weinshenker	25.00
Mr. and Mrs. Louis W. Barany	25.00
Deloitte Haskins & Sells	50.00
Union Commerce Bank	50.00

The Director reported the receipt of the following requests for loans and recommended their approval:

Council of Europe  
Florence, Italy  
March - June 1980

The Lowe Art Museum  
The University of Miami  
Coral Gables, Florida  
1/24 - 3/13/80

Metropolitan Museum of Art  
The Cloisters  
New York, N.Y.  
10/15/80 - 1/12/81

The Montreal Museum of Fine Arts  
Montreal, Canada  
9/15 - 11/15/81

49.489 "Medici Plate", porcelain, Florence,  
Italy, ca. 1580

52.568 "Liu Hai-ch'an with a Toad", China,  
jade

47.568 "Taoist Cap", China, Sung Dynasty,  
jade

52.507 "Octagonal Vase", China, Ming  
Dynasty, jade

52.477 "Ewer", China, Sung Dynasty, jade

52.505 "Double Vase (Ying-hsiung-p'ing)",  
China, Sung Dynasty, jade

53.244 "Rahula", China, jade

65.21 "Wild Man", bronze, Germany

64.89 "Portrait of M. Jean-Gabriel de la  
Porte du Theil" by Aved, oil on  
canvas

70.31 "Portrait of Anne Louis Goislard de  
Montsabert, Comte de Richebourg-le-  
Tourel" by Nicolas de Largillierre,  
French, oil on canvas

John and Mable Ringling Museum  
of Art  
Sarasota, Florida  
12/4/80 - 2/8/81

44.93

"Portrait of a Lady Standing", by  
Gerard Ter Borch, Dutch, oil on  
canvas

Museum of Fine Arts  
Boston, Mass.  
10/28/80 - 1/4/81  
St. Louis Art Museum  
St. Louis, Missouri  
2/19 - 4/12/81

43.559

"Marine Scene (or Harbor View)", by  
Adriaen van der Cabel

43.590

"Landscape with Peasants and Horse-  
men" by Pieter Molyn, etching

43.628

"The Flight into Egypt: The Grotto",  
etching by Herman van Swanevelt

Art Gallery of Hamilton  
Hamilton, Canada  
8/14 - 9/28/80

26.26

"Landscape with Nymphs and Satyrs",  
by Nicolas Poussin, French, oil on  
canvas

64.31

"The Feast of Terminus", oil and  
red-brown pigment by Giovanni  
Benedetto Castiglione

58.315

"Hollow Tree", drawing, by Lambert  
Doomer, Dutch

60.157

"Boar Hunt", by Abraham Hondius,  
drawing

Philadelphia Museum of Art  
Philadelphia, Pa.  
8/23 - 10/26/80

16.1141

"Death of Buddha", Shigenaga,  
Japanese, colored woodcut print

National Gallery of Art  
Washington, D.C.  
1/81 - 4/81

66.172

"The Bewitched Groom", woodcut by  
Hans Baldung Grien

Yale University Art Gallery  
New Haven, Conn.  
4/16 - 6/14/81

Hayward Gallery  
London, England  
10/29/80 - 1/4/81

76.20

"La Roche Guyon", by Camille  
Pissarro, etching

Grand Palais  
Paris, France  
1/23/81 - 4/20/81

Museum of Fine Arts  
Boston, Mass.  
5/12/81 - 8/9/81

Dumbarton Oaks  
Washington, D.C.  
2/3 - 6/1/80

42.1511

Page from a Gospel Book: St. Matthew

42.1512

Page from a Gospel Book: St. Luke  
Byzantium, Constantinople, 1057-1063

The Director reported the receipt of the following requests for loans which have been received:

The Detroit Institute of Arts Detroit, Michigan 9/18 - 11/1/80	1653.6	"On the Beach, No. 3", by Maurice Prendergast, oil on canvas, 1918
The Cleveland Museum of Art 11/11/80 - 2/1/81 (Realist Trad. Exhibition)	78.131	"Interior of a Butcher Shop with Figures" by Leon Augustin Lhermitte, drawing
The Brooklyn Museum of Art Brooklyn, N.Y. 3/7 - 5/4/81	79.24	"Nun Holding a Letter", by Francois Bonvin, drawing
The St. Louis Art Museum St. Louis, Mo. 6/11/81 - 8/23/81		
Glasgow Art Gallery Glasgow, Scotland 11/5/81 - 1/4/82		

Saint-Georges Gallery  
Liege, France  
10/17 - 12/80

51.358 "Portrait of a Girl", by Amedeo  
Modigliani, oil on canvas, 1917-18

The Sterling and Francine Clark  
Art Institute  
Williamstown, Mass.  
11/7 - 12/28/80

58.70 "Nude Woman", by John Bernard  
Flannegan, marble

London Regional Art Gallery  
London, Ont. Canada  
4/14 - 6/30/80

77.120 "Madame Henry Lerolle and Daughter  
Yvonne", by Albert Besnard, oil on  
canvas

Upon the recommendation of the curators concerned and the Director, and upon motion  
duly made and unanimously carried, it was

VOTED: to approve the loans with the understanding that the  
usual expenses and other conditions of the Museum  
be met.

The Director reported the receipt of the following requests for loans which have been declined:

Cooper-Hewitt Museum New York, N.Y. 4/29 - 7/27/80	65.233	"Twilight in the Wilderness", Frederick E. Church, oil on canvas
Villa Medici Rome, Italy Ecole des Beaux Arts Paris, France Musée du Vieil Avignon Avignon, France 3/13 - 8/31/80	77.171	"Self Portrait in His Studio, Rome" Emile-Jean Horace Vernet, oil on canvas
Sordoni Art Gallery Wilkes College Wilkes-Barre, Pa. Mar. through Apr. 1980	20.379	"After the Bath", by Mary Cassatt, pastel, ca. 1901
The Guild Hall Museum East Hampton, N.Y. 11/29/80 - 1/25/81	38.46	"Venice", by Thomas Moran, oil on canvas
	38.107	"Bacino di San Marco", by Thomas Moran, water color
Kalamazoo Institute of Arts Kalamazoo, Mich. Jesse Besser Museum Alpena, Mich. Krasl Art Center St. Joseph, Mich. Kresge Art Center Gallery E. Lansing, Mich. Ella Sharp Museum Jackson, Mich. 6/12/80 - 3/7/81	1653.26	"On the Beach, No. 3", by Maurice Prendergast, American, oil on canvas
Danforth Museum Framingham, Mass. and five other Boston-area museums 5/80 - 8/80	78.16	"Female Model on African Stool", by Philip Pearlstein, oil on canvas, 1976

The above was approved at the Trustees' Meeting of October 16, 1979. It is now requested that the exhibition be extended to include another showing at The Cultural Centre of Sunshine City in Tokyo from March 7 through April 10, 1980.



Sheldon Memorial Art Gallery 2162.30 "White Flower", by Georgia O'Keeffe,  
Lincoln, Neb. oil on canvas  
Spencer Museum  
Lawrence, Kansas  
Springfield Art Museum  
Springfield, Mo.  
Arkansas Art Center  
Little Rock, Arkansas  
and one other museum  
9/80 - 5/81

Upon the recommendation of the curators and the Director, and upon motion duly made and unanimously carried, it was

VOTED: to approve the action of the Director in declining these requests for loans.

The Director reported the following changes in loan requests:

Museum of Fine Arts 40.542 "French Volunteer, Thomas Couture",  
Springfield, Ohio oil on canvas  
Montreal Museum of Fine Arts  
Montreal, Canada  
Sterling and Francine Clark Art Inst.  
Williamstown, Va.  
4/13/80 - 11/11/80

The above was approved at the Trustees' Meeting of 9/10/79. The exhibition schedule has now been changed deleting the Montreal Museum of Fine Arts and adding Detroit Institute of Arts in its place.

The loan of six Tiepolo drawings to the Indiana University and Stanford University from September through November 1979 was approved at the June 5, 1978 Trustees' Meeting. It has now been requested by The Frick Collection to extend the exhibition to include their museum from January 22 through March 30, 1980.

The Cultural Centre of Sunshine City 22.412 "Le Brouillard", etching by  
Tokyo, Japan Felix Bracquemond  
3/18 - 5/11/80 22.198 "Line in Front of Butcher Shop",  
The Osaka Municipal Museum etching by Edouard Manet  
1/20 - 2/10/80 18.82 "Design for Bookplate", etching  
The Fukuoka Municipal Museum by Felix Buhot  
2/16 - 3/3/80

The above was approved at the Trustees' Meeting of October 16, 1979. It is now requested that the exhibition be extended to include another showing at The Cultural Centre of Sunshine City in Tokyo from March 7 through April 10, 1980.

Badische Landesmuseum  
Karlsruhe, Germany  
10/27/79 - 1/27/80

52.258 Warrior and Bull, bronze,  
Sardinian Nuragic culture

The above was approved at the Trustees' Meeting of January 26, 1979. It is now requested that the dates at Karlsruhe be changed to April 18 through July 13, 1980 and that the loan be extended to include the Staatliche Museen in Berlin, August 1 through September 30.

Upon the recommendation of the curators concerned and the Director, and upon motion duly made and unanimously carried, it was

VOTED: to approve the changes in these loan requests.

Mr. Barksdale gave the Membership Report for the fourth quarter of 1979 and for the month of January. He said that the total membership of 9,193 achieved in that month is the highest number reached since about 1968. The gradual climb continues. (Copy attached as Appendix A)

The Director said that a gift of \$2,500 has been received from The Standard Oil Company. It is unrestricted but may be applied to the Library-Conservation fund. He recommended this disposition, which was unanimously approved by the Board.

The Director reported a gift of \$10,000 from David H. Jacobs of Bay Village. Since no instruction accompanied the check, he wrote Mr. Jacobs in early January suggesting certain possibilities, among them an Individual Membership Endowment Fund. To date there has been no reply. The Director then recommended that the gift be used to establish such a fund. This was approved.

The Director announced that The Andrew W. Mellon Foundation has made a joint gift of \$275,000 to Case Western Reserve University and the Museum, to fund the salaries of two persons over a period of five years, who will have the rank of assistant professors at the University and will divide their time between the two institutions. Since the gift was made as a lump sum payment, it could be made to serve for six years through appropriate investment.

The President said that the Museum has suffered a great loss in the recent death of Noah L. Butkin and asked the Director to read the memorial tribute. Afterward he instructed that a copy of the tribute be attached to these Minutes as Appendix B, that it be published in The Bulletin, and that appropriately printed copies be sent to the members of the Butkin family.

NEA

The Director called attention to a letter from Norman A. Sugarman, President of The Butkin Foundation, concerning the establishment of The Noah L. Butkin Fund in the Museum. Copies of this letter and the proposed agreement were in the hands of the Trustees. The Foundation is to give the Museum \$10,000 a year through 1984, making a total of \$50,000. The income is to be used for "maintenance of or additions to the collection of paintings of the Museum, and for support of programs of the Museum in art history and education, including administration expenses for such purposes". The Director said that gifts made to the Museum in memory of Mr. Butkin can be added to this fund. Upon motion duly made and unanimously carried, it was voted to accept this gift with appreciation, and in accordance with the proposed terms.

The Director announced the receipt of a bequest to establish The Edwin R. and Harriet Pelton Perkins Memorial Fund for the purchase of works of art. Miss Mary Witt Perkins who died in 1938 was a Fellow for Life. Her Will of 1928 created a life trust for a nephew, Edwin R. Perkins III. He died this past November. Accordingly, the Museum has received 40% of the trust estate, or about \$200,000.

The President read a letter from A. Dean Perry, Chairman of the Finance Committee, giving the unanimous recommendation of that Committee for the termination of the relationship with Scudder, Stevens & Clark as investment counselors for the Museum. This recommendation was then discussed. Afterward, upon motion duly made and unanimously carried, it was voted to approve the recommendation of the Finance Committee for the termination with Scudder, Stevens & Clark and to inform that firm immediately, such termination to become effective in thirty days.

The President stated that within the next few weeks there would be interviews with other potential advisors and a recommendation made to the Executive Committee for a new appointment or appointments.

Mr. Grossman gave the year-end financial report for 1979. This showed that actual expenditures exceeded the budgeted figure by \$247,101.74. On the other hand, actual income exceeded the budgeted figure by \$570,583.70. The net sum of \$323,481.96 has been transferred to the General Reserve, bringing that balance up to \$1,141,816.98. (Copy attached as Appendix C)

The Director stated that gifts to the Library-Conservation fund amounted to \$72,169.55, which represents 65% of the goal of \$110,000. The additional Standard Oil gift brings this up to \$74,669.55, or 68% of the goal.



Board of Trustees Meeting  
March 10, 1980

20.

NEW The Director introduced the matter of deaccessioning of objects. He said that there have been six pieces of classical furniture which were formerly shown in the Garden Court but have been in storage for more than twenty years. Research has indicated that they belong with a room owned by The Museum of Fine Arts in Boston. That museum has offered to purchase them for \$23,500. This is acceptable to the Director and the curator in charge. Therefore, upon motion duly made and unanimously carried, it was voted to approve the recommendation of the Director and the curator in selling these six pieces of classical furniture to The Museum of Fine Arts, Boston, for \$23,500. (Appendix D)

The Director requested approval for the sale of a group of Oriental objects, Japanese and Chinese, which are not on exhibition and are not needed for the collection. He has had appraisals from Sotheby Parke Bernet and Christie's and stated that the former would place them at auction for a fee of 2% plus cost, with an estimate of \$133,400 to \$199,805. Sotheby would like to use the Museum's name in the auction catalog. Upon motion duly made and unanimously carried, it was voted to approve the request to the Director for the sale at auction at Sotheby's of this group of Chinese and Japanese objects and to allow the use of the Museum's name in the auction catalog. (Appendix E)

The President said that in view of stories appearing in both newspapers criticizing the procedures of a sister institution, he had requested the Director to discuss this Museum's policy with regard to appraisal of works of art donated to it. The Director reiterated the Museum does not make appraisals but that a curator, in his discretion, may give a verbal appraisal of a work valued at up to \$2,000; also, the Museum may help the donor get an appraisal by steering him to a reputable source, such as the Art Dealers' Association. He elaborated further, and this was discussed at some length. The President then requested that these procedures be described in writing and attached to the Minutes of this meeting. (Appendix F)

The Director reported the request for loan of fifty or more works from our collection for an exhibition of 1,000 Years of Japanese Art: 650-1650, to be shown at The Japan Society gallery in New York from late March to late May, 1981. He said that this would be very good exposure for the Museum and asked for approval in principle, with further details to be considered at a later time. The Trustees gave this approval.

The President then recommended that Mrs. Noah L. Butkin be appointed to the Advisory Council. This was enthusiastically approved by the Trustees.

The Director requested the Trustees to approve appropriations of monies needed for the Accessions Meeting held on January 30, 1980 as follows:

Board of Trustees Meeting  
March 10, 1980

21.

NEW

Dudley P. Allen Fund	\$ 8,750.00
A. W. Ellenberger Sr. Memorial Endowment Fund	1,800.00
Leonard C. Hanna, Jr. Bequest	979,332.50
Delia E. Holden Fund	2,307.00
Andrew R. and Martha Holden Jennings Fund	42,000.00
Mr. and Mrs. William H. Marlatt Fund	34,157.25
The Severance and Greta Millikin Purchase Fund	31,642.50
John L. Severance Fund	379,500.00
Norman O. Stone and Ella A. Stone Memorial Fund	10,500.00
J. H. Wade Fund	272,700.00

Total \$2,053,389.25

Upon motion duly made and unanimously carried, it was

VOTED: to appropriate for the use of the Accessions Committee the amounts they had requested as hereinabove listed from the income of the funds available for the purchase of works of art.

There being no further business, the meeting was then adjourned.

SHERMAN E. LEE  
Secretary

kc

[Mar 10, 1980]

## MEMBERSHIP REPORT

4TH QUARTER - 1979

4TH QUARTER - 1978

NEW MEMBERS----- 358 ----- 233

Fellow -----	3-----	2
Sustaining -----	58-----	36
Annual -----	296-----	194
Corporate -----	1	
	Other	
	Life -----	1

TRANSFERS ----- 45 ----- 49

Life to Special Life -----	1	
Suspense Life to Life -----	1	
Sustaining to Life -----	2-----	2
Annual to Life -----	1-----	1
Sustaining to Fellow -----	6-----	6
Annual to Fellow -----	1-----	3
Annual to Sustaining -----	18-----	22
Sustaining to Annual -----	14-----	15
Fellow to Sustaining -----	1	

CANCELLATIONS ----- 307 ----- 264

## Deaths

Endowment Fellow -----	1	
Fellow in Perpetuity -----	1	
\$250 Life -----	2	11
\$100 Life -----	6	
Fellow for Life -----	1	
Sustaining -----	1	

## Other

\$100 Life -----	1	
Sustaining -----	39-----	26
Annual -----	255-----	226
	Fellow -----	1

TOTAL ACTIVE MEMBERSHIP ----- <sup>9044</sup>~~9043~~ ----- 8747

Corporate -----	<sup>17</sup> <del>15</del>	13
Sustaining -----	1331-----	1200
Annual -----	6263-----	6142
Other -----	1436-----	1392

TOTAL MEMBERS IN PERPETUITY ----- 239 ----- 233

RECEIPTS (Corporate, Sustaining &amp; Annual) \$45,670.00 \$37,977.00

Membership Department



[mar 10, 1980]

# MEMBERSHIP REPORT

JANUARY 1980

JANUARY 1979

NEW MEMBERS ----- 154 ----- 112

Annual----- 123  
Sustaining ----- 30  
Life----- 1

TRANSFERS ----- 58 ----- 19

Annual to Fellow ----- 1  
Annual to Sustaining ----- 36  
Sust. to Annual ----- 21

CANCELLATIONS ----- 5 ----- 31

Annual----- 5

TOTAL ACTIVE MEMBERSHIP ----- 9193 ----- 8828

Corporate ----- 14  
Sustaining ----- 1376  
Annual ----- 6365  
Other----- 1438

RECEIPTS ----- \$14,415.00 ----- \$10,487.50

Annual ----- \$5,520.00  
Sustaining----- 3,395.00  
Fellow ----- 550.00  
Life ----- 250.00

## Individual Endowment Funds:

The Anony. #9 \$2,000.00  
" G. Robt. & Mary Elizabeth  
Klein 2,500.00  
" Frank J. & Rita M. Rack 200.00

MEMBERSHIP DEPARTMENT



[Mar 10, 1980]

## I N M E M O R I A M

Noah Louis Butkin

1918-1980

We record with deep sorrow the death on February eleventh of our friend and Trustee, Noah L. Butkin. He came to Cleveland in 1950, but his accomplishments here, both in industry and in the arts, made him a native son. The city is far poorer by his passing. His imaginative and decisive business activities--largely connected with the aluminum industry--did not interfere with his increasing participation in, and support of, various cultural activities in Cleveland, especially those of The Cleveland Museum of Art.

No one here spent more time in the study and enjoyment of the visual arts than Noah Butkin. He was appointed to the Advisory Council of the Museum in 1972 and elected a Trustee in 1975. Because of his knowledge and connoisseurship, he immediately became a member of the Accessions Committee.

Mr. Butkin began as a collector of seventeenth-century Dutch painting and for many years exhibited his collection at Cleveland State University. Long before many others had begun to reevaluate seriously the realist painters of nineteenth-century France, Noah was collecting in that then uncharted area. His enthusiasm

and knowledge were more than considerable; his innate ability, fostered by a business acumen of coming to swift and wise decisions, led to the rapid growth of his collection.

Combined with these collector's virtues was a most generous nature. The Dutch and nineteenth-century French galleries would suffer without his gifts. One remembers especially the fresh and airy harbor scene, a masterpiece of the Dutch "Little Master" Allaert van Everdingen, and the first Dutch seascape to enter our collection by Willem van der Velde. The sequence of his gifts in the nineteenth-century galleries is truly impressive--from the salon landscape by Jean Victor Bertin of 1810, through major works by François Granet, Celestin Nanteuil, Jean Charles Cazin, François Bonvin, and the ravishing portrait of Mme. Lerolle and her daughter by Albert Besnard. One could go on, but the generosity is here for all to see.

Noah Butkin realized the importance of conservation among the Museum's numerous responsibilities, and his contributions in this area have materially helped to bring the Conservation Department up to its present exemplary level. In all of this philanthropy Noah was quiet and unassuming, but direct and decisive.

The time difference between Cleveland and London (where the head offices of his company, Rio Indal Inc., are located) gave Noah a time advantage in his art pursuits. He certainly knew more before nine a.m. than we about the London and Paris art markets. The terse memos from his desk arrived regularly.

[Mar 10, 1926] 3.

Noah knew the Museum galleries as well as anyone; he and his wife, Muriel, were here every Saturday without fail. These morning seances, often in the conservation laboratory, were a pleasure to all of us. One could discuss works of art with both with ease and frankness. He was truly objective in his opinions; he knew what he thought but did not impose his views on others. He had a sure sense of time and occasion, which was his strength in both business and art. We shall sorely miss him at this Museum--more than we can express by our gratitude for what he did and our sense of loss at his passing.



Sherman E. Lee

2/29/80kc

## THE CLEVELAND MUSEUM OF ART

Budgeted Operating Expenditures 1979	\$ 5,476,829.29
Actual Expenditures 1979	<u>5,723,931.03</u>
	\$ ( 247,101.74)
Budgeted Operating Income 1979	\$ 5,476,829.29
Actual Income 1979	<u>6,047,412.99</u>
	\$ 570,583.70
Net Transfer to General Reserve	\$ 323,481.96

GENERAL RESERVE

	Dr.	Cr.	Balance
Balance 1-1-79			\$ 465,510.82
Recovered Charged Off Bills in 1979		\$ 47.66	
Transfer To Endowment Funds	\$ 86.67		
Unclaimed Checks		328.51	
Feasibility Study-New Addition	14,427.14		
Ernst & Whinney Computer Study	13,000.00		
Close Out Phase V A		13,001.84	
" " Phase V B		16,475.39	
John Huntington Art & Polytechnic Trust		350,484.61	
Surplus Income 1979			
Surplus From Operations 1979		323,481.96	
Net Addition 1979			<u>676,306.16</u>
Balance 12-31-79			\$1,141,816.98



CLASSICAL FURNITURE TO BE DEACCESSIONED AND  
SOLD TO THE MUSEUM OF FINE ARTS, BOSTON:

16.892	Table
16.893	Herm
16.894	Herm
16.895	Herm
16.896	Herm
16.987	Fountain Basin



55.122	Plain Sany, white, gilt and blue enamel, hexagonal, formal borders, late 18th century, 10 inches.	20/100
55.124	Amberl, white, with red, oxidized silver and blue, elaborate Chinese, grey borders, (worn), 9 inches.	100/100
55.125	Late Chinese Export Dish, plain center, blue and gilt borders, 10 inches.	25/25
57.362 57.349	Five Pair of Amberl Blue and White Serving Dishes, axes of the Communist Republic, circa 1795. Approximately 13 inches.	1,000/1,500
62.175	Amberl Dish, with small coat of arms on border, gilt and blue flower spray, axes of Republic, circa 1790.	200/300

Chinese Pottery and Porcelain

40.096	Blue and white Porcelain Teapot, Chinese decoration, (crack on neck), 17th and 18th period, 12 inches.	500/700
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## ACCESSION NO.

ESTIMATED AUCTION  
VALUEChinese Export Porcelain

55.85	Armorial 'Famille Rose' Dish, arms of Grierson, circa 1780. 9 1/2 inches.	\$ 250/350
55.90	Small Saucer, puce and gilt, monogram. 5 inches.	60/80
55.92	'Famille Rose' Dish, accolee monograms, shaped rim, (chips, internal crack). 9 inches.	200/300
55.113	Plain Soup Bowl, gilt border, monogram, late 18th century, (worn). 10 inches.	60/80
55.114	Small Side Dish, en suite with the preceding, late 18th century. 5 inches.	30/40
55.120	'Famille Rose' Saucer Dish, Saldanha de Albuquerque (?), (cracked, fire speckling). 9 inches.	200/250
55.122	Plain Soup Bowl, gilt and blue enamel monogram, formal borders, late 18th century. 10 inches.	80/100
55.126	Armorial 'Famille Rose' Dish, oxidized silver and enamels, elaborate flower spray borders, (worn). 9 inches.	100/150
55.129	Late Chinese Export Dish, plain center, blue and gilt borders. 10 inches.	25/35
57.348 57.349	Fine Pair of Armorial Blue and White Serving Dishes, arms of the Connaught Rangers, circa 1795. Approximately 13 inches.	1,000/1,500
61.175	Armorial Dish, with small coat of arms on border, gilt and blue flower sprays, arms of Husbards, circa 1730.	200/300

Chinese Pottery and Porcelain

40.696	Blue and White Porcelain Yen-Yen Vase, prunus decoration, (crack on neck), K'ang Hsi period. 18 inches.	500/800
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[Mar 10, 1980]

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40.1195,a	Iridescent Green Glazed Pottery 'Ear Cup', of large size, (rim chips), Han Dynasty. 5 inches.	1,000/1,250
42.681,a	Late 'Apple Green' Glazed Porcelain Jar, ovoid, (neck broken and repaired).	200/300
15.625	Large Iridescent Green Glazed Pottery Model of a Stove. (long crack to one side), Han Dynasty. 7 inches x 14 inches.	3,000/4,000
20.453	Molded White Porcelain Snuff Bottle, 19th century.	40/50
20.455	Molded Red Porcelain Snuff Bottle, with stopper (chipped), 19th century.	30/40
20.458	Molded 'Famille Rose' Porcelain Snuff Bottle, without stopper, (rubbed and worn), 19th century.	30/50
20.461	Molded 'Famille Rose' Porcelain Snuff Bottle, dragon and phoenix, (foot ground), 19th century.	25/35
20.394	Later Green Porcelain Vase, fluted ovoid form with brown bands.	40/60
20.404	Incised Pottery Three Color Jar, of ovoid form, the decoration in yellow and aubergine on a green ground, (neck cut down), late Ming Dynasty.	300/400
20.403	Late Eggshell Porcelain Green Ground 'Famille Verte' Lantern Shade, late 19th/early 20th century.	600/800
20.381	Large Blue and White Baluster Jar, decorated with Chinese ladies, (rim chips), K'ang Hsi period.	1,000/1,500
20.408	Late Molded Porcelain Ku Beaker, red, green and yellow glazes, late 19th/early 20th century.	200/300
20.386,a	Small Cylindrical Blue and White Seal Paste Box and Cover.	300/400
20.385,a	Blue and White Porcelain 'Ginger Jar', prunus on blue grounds, K'ang Hsi period.	600/800



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20.399	Small Late 'Robin's Egg' Double Vase, (large chip), late 19th century.	10/20
20.389	Powder Blue Glazed Porcelain Rouleau Vase, (badly chipped), K'ang Hsi period.	400/600
39.257	Fine 'Famille Rose' Coral Ground Bowl, of yu chih type, decorated with peonies and formal flowers, Yung Cheng mark and period.	7,000/10,000
42.720,a	'Famille Rose' Pear Shaped Vase, pheasants and flowers beside rockwork, iron-red seal mark of Ch'ien Lung and late in the period.	6,000/8,000
<u>Chinese Jewelry</u> (all low grade Chinese silver)		
16.137	Silver Gilt Repousse Finger Ring	75/100
16.237	Flexible Bracelet with Dragon Head Terminals	200/250
16.258,a	Enamelled Silver Two Piece Buckle	200/250
16.402	Repousse Silver Pendant	30/40
16.420	Small Pin with Bird Terminal	50/70
16.421	Red and Yellow Glass Thumb Ring	60/80
16.423	Silver Openwork Bracelet	100/125
16.433	Repousse Silver Necklace, (broken)	50/60
16.436	Blue Enamel Decorated Silver Lock	75/100
16.567	Corroded Silver Hairpin, enamel decoration	50/60
16.585	Bat Shaped Silver and Feather Ornament	50/75
16.622	Elaborate Three Piece Jade, Pearl and Hardstone Hair Ornament	3,000/5,000
20.463	Yellow Amber Pendant, carved as a citron	150/200
20.464	Reddish Amber Dragon Carved Pendant	200/300
16.424	Small Silver and Kingfisher Feather Hairpin	20/30



(Mar 10, 1980)

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Early Chinese Belt Hooks

15.509	Inlaid Bronze Belthook, (hook broken off end), Warring States period.	\$ 400/600
15.511	Gilt Bronze Belthook, dragon decoration, Han Dynasty.	500/800
462.17,18,19,20 465.19 466.19 467.19	Collection of Seven Gold and Silver Inlaid Iron Belthooks, in fitted case, (extensively corroded), 3rd Century B.C.	4,000/5,000

Chinese Furniture

56.592	Painted Red Lacquer Chest, with hinged lid enclosing a shallow tray and with two doors in front.	2,000/3,000
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Oriental Sculpture

15.313	Small Cambodian Stone Torso, recut.	500/600
16.1058	Chinese San Ts'ai Glazed Pottery Earth Spirit, approximately 26 inches high, (some damage), T'ang Dynasty.	8,000/10,000
15.408	Large Chinese Gilt Bronze Figure of a Boddhisattva, seated in padmasana, on separate bronze lotus-petal stand, matched later, approximately 3 feet high, late Ming Dynasty.	5,000/7,500
40.334	Large Chinese Bronze Figure of a Seated Deity as a Dignitary, (very much worn and with large pieces missing), late Ming Dynasty.	1,800/2,500
15.89	Gold Lacquered Japanese Wood Standing Figure, probably intended as the Buddha or Jizo, approximately 4 feet high, on elaborate pedestal stand, Edo period.	2,000/3,000
15.312	Large Chinese Stone Head of Buddha in T'ang Style, (with damage).	2,000/4,000

[Mar 10, 1986]

page 5

17.355	Japanese Dry Lacquer Head of Buddha, (extensive restoration).	\$ 1,000/1,250
TR15428/2	Green Stone Head of an Indian Deity, approximately 18 inches, modern.	700/900
30.338	Large Indian Stone figure of a Dancer (Not Seen).	1,800/2,500

Various Additional Oriental Objects

no number	Massive Shan Bronze Drum, (one frog broken off).	2,500/3,500
58.91	Crystal Ball, approximately 5 inches, (with European bronze base).	600/800

Japanese Lacquer, Netsuke and Ojime

19.567	Three Tiered Box, the nashiji ground covered with paired roundels.	4,000/6,000
19.568	Fine Square Suziribako, inlaid with various forms of sea life, signed with a seal.	2,000/3,000

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20.497	Fourcase Inro, with a literati sitting within his cottage, unsigned.	\$ 900/1,200
	Metal Waisted Ojime.	200/400
	Ebony Netsuke of the Clam's Dream, unsigned.	200/400
	20.497 TOTAL	1,300/2,000
20.498	Fine Threecase Inro, the unusual green ground covered with two shi-shi.	2,000/3,000
	Fine Ivory Shi-shi Head, with movable jaw, inscribed Tomotada.	800/1,200
	20.498 TOTAL	2,800/4,200
20.499	Fourcase Inro of Yoshitsune, signed Kajikawa with red pot seal.	900/1,200
20.500	Fivecase Inro Showing the Various Stations of the Tokaido, signed Kajikawa.	1,000/1,500
	Ivory Ojime of a Clinging Boy.	100/200
	Netsuke Showing the Legend of Choryo.	300/500
	20.500 TOTAL	1,400/2,200
20.501	Threecase Red Lacquer Inro, with inlays of dancers, unsigned.	200/400
20.502	Fourcase Inro Covered with Various Symbols of Longevity, signed.	1,250/1,750
	19th Century Netsuke of a Sambaso Dancer.	200/400
	20.502 TOTAL	1,450/2,150
20.503	Fourcase Inro Depicting Frolicking Boys, unsigned.	900/1,200
	Walrus Ivory Mask Cluster, unsigned.	400/600
	20.503 TOTAL	1,300/1,800



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20.504	Threecase Inro Inlaid with Tortoiseshell Thunder Fish, unsigned.	\$ 300/500
	Wood Netsuke of an Octopus Opening Clams, unsigned.	500/750
	20.504 TOTAL	800/1,250
20.505	Twocase Inro Inlaid in Pottery or Wood, sealed 'Kan' (Ritsuo).	1,000/2,000
	Unsigned Wood Netsuke of an Oni.	200/400
	20.505 TOTAL	1,200/2,400
20.506	Threecase Square Wood Inro.	600/800
	Wood Ojime Carved as a Woven Rattan Ball.	75/100
	Wood Netsuke of a Shojo, signed Ichi (?).	800/1,200
	20.506 TOTAL	1,475/2,100
20.507	Fine Fourcase Black Lacquer Inro with Monkeys, unsigned.	800/1,200
	Wood Netsuke of Two Oni Wrestling, unsigned.	400/600
	20.507 TOTAL	1,200/1,800
20.508	Threecase Wood Inro Carved with Crashing Waves, unsigned.	500/750
	Carved Nut Ojime.	50/75
	20.508 TOTAL	550/825
20.509	Fourcase Tortoiseshell and Aogai Inro.	400/600
	Ivory Netsuke of Tengu King.	500/700
	20.509 TOTAL	900/1,300



[Mar 10, 1980]

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20.512	Extremely Fine Fourcase Inlaid Red Lacquer Inro.	\$ 3,000/5,000
20.513	Korin Style Threecase Inro.	200/400



[Mar 10, 1980]

## EVALUATION OF GIFTS OF WORKS OF ART TO THE CMA

The three memos given below with dates of issuance indicate our written policy in the Curators' Handbook about appraisals.

January 1956

VALUATION OF GIFTS FOR INCOME TAX PURPOSES

Gifts

Valuation of objects should be based on the fair value at the time given. The price paid may be a guide for such an appraisal, BUT, if the market value at the time of gift has gone down or up from the price paid, this should be taken into account and the Curator should check with dealers for fair price.

Gifts purchased at a discount should be valued at the market value.  
(i.e. - May Show, etc.)

Bequests

In case of objects from an estate which have been appraised for estate purposes - allowance for income tax deductions should be made the same as the appraisal value. It would be obviously improper to claim for estate purposes a low sum and for income tax purposes a larger one. (Note: In the case of Hanna gift in Memory of Coralie Walker Hanna, the appraisal value was low-- this low valuation was taken by Mr. Hanna so as to avoid any difference with income tax authorities.)

November 1966

VALUATIONS ON OBJECTS OFFERED AS GIFTS

Legally, we have no responsibility to obtain valuations. It is the donor's responsibility to give to the tax authorities the valuation that he feels is right. The Internal Revenue Service must decide whether the valuation given is a reasonable one.

In practice, the donor, in order to protect himself from investigation by the tax authorities, usually tries to obtain from a reliable dealer or organization (Art Dealers Association of America Inc.), a defensible valuation. In most cases this requires a payment or a fee which must be paid by the donor.

We do not give official valuations. American museums in general adhere quite rigidly to the ruling of not giving valuations, except in the case of relatively small values. Most museums will informally tell the donor the value could be so and so and we will place the gift on our books for this sum. Some museums will place a valuation up to \$1,000 on a gift. We cannot sign an appraisal, but we can informally indicate the amount.

Some dealers will give a courtesy appraisal and we can help in getting such an appraisal.

[Mar 10, 1980]

March 4, 1980 (Excerpt from Curators' Meeting)

PROCEDURES FOR APPRAISALS OF DONATED WORKS OF ART

In view of the stories appearing in both newspapers criticizing the procedures of a sister institution, it was requested that CMA again state its policy with regard to appraisals of works of art donated to it. The Director reiterated that the Museum does not make appraisals but that a curator in his discretion may give a verbal appraisal of a work valued at under \$2,000. Unless there is some legal constraint, the Museum may help the donor get an appraisal by steering him to a reputable source, such as the Art Dealers' Association. Also, a curator can help a donor find recent auction prices for some of the works which would enable the potential donor to make his own appraisal. Mr. Henning said that he had talked with IRS that morning and had been told that there is a pamphlet on this subject which would be mailed to him. Copies will then be distributed to the curatorial staff. (Valuation of Donated Property-Publication 561)

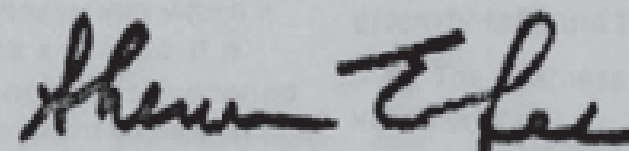
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There are two factors peculiar to this museum which dictate policy on this matter:

1. This is a general art museum exhibiting works from many areas and periods of world culture, providing such works are of sufficient quality to justify their conservation and display.
2. This museum has an optimum size given its geographical location and endowment and it is simply impossible for it to receive as gifts numerous works which are not germane to the collections or are not important works of quality. Consequently, we do not beat the bushes to locate gifts. Since the IRS looks with disfavor on the process of making gifts for resale purposes, we discourage making gifts under those conditions.

It is clear that the museum cannot be indifferent to the amount of an appraisal since the gift goes on the books of the museum with credit towards donor classification in accordance with the value of the gift. It has always been our philosophy that the appraisal for tax purposes should be identical with the value of the gift on the books; hence, the museum cannot be indifferent to the process and final determination. We, therefore, recommend appropriate professional appraisers expert in the necessary field and we examine the suggested appraisal to see if it is in accord with what we judge to be fair market value. We are quite familiar with these market values from our activities on the art market and our library subscriptions to auction catalogs and related material.

In general, there have been few problems in connection with any values of works given to the museum beyond normal arguments about fair market value. These have always been resolved by negotiation between the donor and the IRS and I know of no instance of agreement not being reached prior to court action. This process seems to work and to the best of our knowledge this museum's reputation with the IRS is excellent.

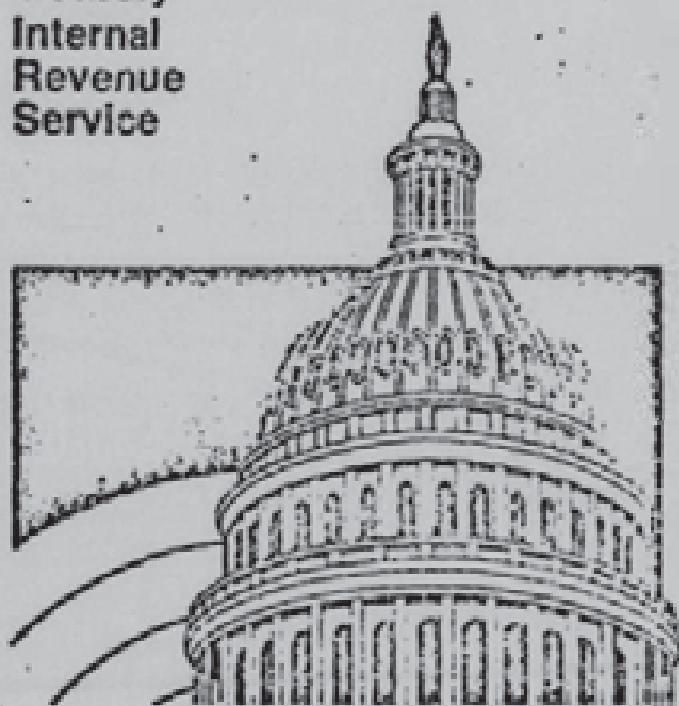
  
Sherman E. Lee



Publication 561  
(Rev. Nov. 79)

# Valuation of Donated Property

Department  
of the  
Treasury  
Internal  
Revenue  
Service



## Introduction

Our Federal Government recognizes that donations to religious, educational, charitable, scientific, and literary organizations have contributed significantly to the welfare of our nation; and the tax laws are designed to encourage such giving. You are entitled to take a charitable contribution deduction, subject to certain conditions and limitations, on your income tax return for genuine gifts, not loans or exchanges, of cash or property to qualified organizations. For property other than cash, the amount of the deduction is the fair market value of the property, reduced in some cases by all or part of any increase in value over your acquisition cost or other basis. In all cases, the fair market value is the starting point for determining your allowable contribution deduction.

How is the fair market value determined? Rarely can an appraiser evaluate property by using fixed rules or formulas, or other simple solutions. Often, the valuation of property will require an appraiser to consider and to weigh numerous factors.

The purpose of this publication is to provide guidance to individuals and appraisers in valuing the noncash property donated to qualified organizations. It sets forth the information required to support the deduction you claim on your income tax return. The rules relating to charitable contributions other than those rules concerning the determination and support of fair market value are not discussed in this publication. A comprehensive discussion of these other rules can be found in Publication 526, *Charitable Contributions*, which may be obtained free from your nearest Internal Revenue office.

## Fair Market Value

Fair market value does not ordinarily lend itself to fixed rules or formulas. It is determined by considering all the factors that reasonably bear on determining the price that would be agreed upon between a willing buyer and a willing seller, neither being under any compulsion to act and both having reasonable knowledge of the facts.

*Example.* If you contribute used clothing to the Salvation Army, the fair market value would depend on the price typical buyers actually pay for clothing of this age, condition, style, and use. Usually, items of this nature are worth considerably less than the price when new, and their valuation does not lend itself to formulas.

## Making the Valuation of Property

In making and supporting the valuation of property donated to a charitable organization, the appraiser must consider all factors bearing on its value that are relevant. These include the cost or selling price of the item, sales of comparable property, cost of replacement, opinion evidence, and the valuation date.

### Opinion Evidence

Generally, the weight to be given to opinion evidence on matters such as the authenticity of a coin, a work of art, or the highest and best use of a piece of real estate, depends on its origin and the thoroughness with which it is supported by experience and facts. It is only when an appraiser's opinion is supported by facts having strong probative value that the opinion will, in itself, be given any weight. The underlying facts must back up the opinion. Otherwise, the opinion will be discounted or disregarded.

## Cost or Selling Price of the Donated Property

The best evidence of the fair market value of donated property will typically be the property's cost or actual selling price within a reasonable time before or after the valuation date. However, this assumes that such purchase or sale was at arm's length, that both parties were fully informed as to all relevant facts, free of compulsion, and that the market did not change between the two dates.

If the purchase or sale was not reasonably close to the date of the contribution (valuation date), less weight will typically be given to your cost or the selling price since conditions are always changing.

The terms of the purchase or sale should be taken into consideration in determining fair market value if they influenced the price.

Unless you can show the existence of unusual circumstances, it will be assumed that the increase or decrease in the value of your donated property from your cost will have been at a reasonable rate. For time adjustments, an appraiser may consider published price indexes for information on general price trends, construction costs, commodity costs, securities, and works of art sold at auction.

*Example.* Bill Brown purchased a painting for \$10,000. Thirteen months later he donated it to an art museum, claiming a charitable deduction of \$15,000 for the painting on his income tax return. Bill should include with his return proof of the existence of unusual circumstances that justify a 50% increase in value for the 13 months he held the property.

An arm's length offer to purchase near the valuation date may help to prove the value of the donated property if the prospective purchaser was willing to complete the transaction and was able to carry it out. To rely on an offer, you should be able to show evidence of the offer and the specific amount to be paid under it. Offers to purchase property other than the donated item will serve to help determine value if there is reasonable similarity to the donated property.

## Sales of Comparable Properties

The sales prices of properties similar to the donated property are often the best support for determining fair market value, particularly when the donated property had been bought a long time ago. The weight to be given each sale depends upon the following:

- 1) The degree of similarity between the property sold and the donated property;
- 2) The nearness of the sale date to the valuation date;
- 3) The circumstances of the sale—whether it was at arm's length with a knowledgeable buyer and seller, both free of compulsion; or



4) The circumstances of the market the sale was made in—whether unusually inflated or deflated.

Also see the discussion of *Comparable sales*, later under *Valuation of Various Types of Property*.

## Cost of Replacement

The cost of acquiring, constructing, or manufacturing property similar to the donated item should be considered in determining fair market value if it can be shown that there is a reasonable relationship between cost of replacement and fair market value. The cost of replacement is the amount it would cost to replace the donated item on the valuation date. Frequently, no relationship exists between the cost of replacement and fair market value. The supply of the donated property may be more or less than the demand for the property—thus reducing the value of replacement cost as a factor to consider.

To determine the replacement cost of the donated property, find the "estimated replacement cost new" and reduce this figure for depreciation due to the physical condition and obsolescence of the donated property. You should be able to show the relationship between replacement cost and fair market value, as well as the method used to arrive at the "depreciated replacement cost new."

## Other Rules

It is important to determine the correct *valuation date* (date of the contribution) because:

- 1) You must determine the value of your donated property as of that date;
- 2) Generally, you must use the value of the property on the date of its contribution in arriving at the amount of the contribution deduction. For certain exceptions, see *Valuation of Various Types of Property*.

Whether you use the cash or accrual method of accounting, the charitable deduction may be taken only in the tax year that the contribution is actually made. A corporation on the accrual method under certain conditions may elect to treat a contribution made on or before the 15th day of the 3rd month following the close of its tax year as made during such tax year. Ordinarily, the contribution is made when the transfer of the property takes place.

**Stock.** If you unconditionally deliver or mail a properly endorsed stock certificate to a qualified organization, or the organization's agent, the time of the contribution is the date of delivery (or mailing, provided the certificate is received in the ordinary course of the mails). If you deliver the certificate to a bank or broker acting as your agent, or to the issuing corporation or its agent, for transfer into the name of the organization, the time of the contribution is the date the stock is transferred on the books of the corporation since this, in effect, is the date of delivery to the organization.

## Reduction for Certain Interest

Interest prepaid by you (or interest to be paid by you) on a loan secured by property that you donate to a qualified organization must be deducted from the amount of the contribution. The amount of the reduction is the amount of the interest that is attributable to the liability assumed by the organization and that is attributable to any period after the date that contribution was made. The purpose is to avoid a double deduction (for interest paid and for a charitable contribution).

**Example.** Ann Green, who uses the cash method of accounting, contributed real estate worth \$10,000 to the local university. She held the property more than 2 months and made the contribution on January 2. In connection with the contribution, the university agreed to assume Ann's indebtedness of \$8,000. She prepaid one year's interest on that indebtedness amounting to \$800, and is planning to take an interest deduction for that amount. The amount of the gift, determined without regard to the previously mentioned rule, is \$2,800 (\$10,000 less \$8,000, the indebtedness, plus the \$800 prepaid interest). In determining the charitable deduction, the value of the gift (\$2,800) must be reduced by the \$800 allowable as an interest deduction. Accordingly, the amount to be treated as a contribution is \$2,000.

The deduction taken for a donated bond must be reduced by the interest paid (or to be paid) on money borrowed for purchasing or carrying the bond, and attributable to any period before the contribution. However, this reduction may not exceed the interest (including bond discount and other items that are the equivalent of interest) receivable on the bond that is attributable to the period before the contribution and that is not, by reason of your method of accounting, includible in gross income for any tax year. For this purpose, the term bond means any bond, debenture, note, certificate, or other evidence of indebtedness.

**Example.** On January 1, last year, Arthur White, a cash-method taxpayer, purchased a 5½ percent \$10,000, 20-year M Corporation bond for \$9,600, the interest on which was payable semiannually on June 30 and December 31. The M Corporation issued the bond on January 1, 10 years previously, at a discount of \$720 from the principal amount.

On December 1, last year, Arthur White donated the bond to a charitable organization, and, in connection with the contribution, the charitable organization assumed an indebtedness of \$7,000 that Arthur incurred to purchase and carry the bond. During the last calendar year, Arthur paid accrued interest of \$330 on the indebtedness for the period from January 1 to December 1, and took an interest deduction of \$330 for that amount. No portion of the bond discount of \$36 a year (\$720 divided by 20 years) was included in Arthur's income, and of the \$550 of annual interest receivable on the bond, he included in income only the June 30 payment of \$275.

The market value of the bond on the date of the contribution was \$9,902. This value re-

flects a proportionate part of the original bond discount (\$9,280 plus \$393 (the \$36 discount for each of the past 10 years and the first 11 months of this year which Arthur has not included in income) ( $10 \frac{11}{12} \times \$36$ ), or \$9,673) and of interest receivable of \$229 ( $\frac{5}{6}$  of \$275) that had accrued from July 1 to December 1. The amount of the charitable contribution determined without regard to the reduction for interest is \$2,902 (\$9,902, the value of the property on the date of gift, less \$7,000, the amount of the liability assumed by the charitable organization).

In determining the allowable deduction for charitable contributions, the value of the gift (\$2,902) must be reduced to eliminate from the deduction the portion Arthur was allowed as an interest deduction. Although the interest deduction was \$330, the reduction required by the previous rule is limited to \$262, the amount of income on the bond. This \$262 total is the sum of the \$229 of accrued interest ( $\frac{5}{6}$  of \$275 payable December 31) plus \$33, the amount of bond discount attributable to the 11-month period Arthur held the bond ( $11/12$  of \$36). The allowable deduction is \$2,640 (\$2,902 - \$262).

## Gifts of Appreciated Property

If you donate property with a fair market value that is greater than your basis in the property, you may have to reduce the fair market value by all or a portion of the appreciation when computing your deduction. The amount of the reduction depends on whether the property is ordinary income property or capital gain property.

**Ordinary income property** is property that, if sold, would result in ordinary income or short-term capital gain. Examples of ordinary income property are inventory, a copyright, a literary, musical, or artistic composition given by the creating artist, letters and memorandums given by the person who prepared them (or the person for whom they were prepared) and capital stock held one year or less.

The deduction for a gift of ordinary income property is limited to the fair market value less the amount that would be ordinary income.

**Example.** You donate stock that you held for 3 months to your church. The value of the stock is \$1,000, but you paid only \$800. Since the \$200 would have been a short-term gain, your deduction is limited to \$800.

**Depreciable property** is considered ordinary income property to the extent of that portion of the gain that would be ordinary income due to depreciation taken. See Publication 544, *Sales and Other Dispositions of Assets*, for the types of depreciable property to which this rule applies. This publication is available free from your nearest Internal Revenue office.

**Note:** For tax years ending after October 4, 1976, special rules are in effect for corporations (other than subchapter S corporations) that may claim a deduction for certain types of ordinary income property (such as inven-

tory) contributed to a public charity or a private operating foundation. For more information, see Publication 542, *Tax Information on Corporations*, available free from your nearest Internal Revenue office.

A gift of capital gain property typically may be deducted at fair market value. Capital gain property is property that would result in long-term capital gain if it were sold at fair market value on the date of contribution. However, in two instances the fair market value of capital gain property contributed by an individual must be reduced by 40% of the increase in value:

1) If the contributed capital gain property consists of tangible personal property the use of which by the charity is unrelated to its exempt purpose or function, for example, a bust given to a museum which shortly thereafter sells it at auction; or

2) If the capital gain property is contributed to certain private non-operating foundations.

Other capital gain property may be deducted at fair market value on the date of contribution, unless the taxpayer elects to reduce the amount of the contribution by 40% of the long-term capital gain.

For further information on gifts of appreciated property and special limitations that may apply, you may obtain Publication 526, *Charitable Contributions*, free from your nearest Internal Revenue office.

## Contributions Related to Your Business

You may not take a business expense deduction for any contribution or gift of property that would be allowable as a charitable contribution deduction were it not for the percentage limitations, the dollar limitations, or the requirements as to the time of payment.

For example, if you donate property worth \$5,000 to a qualified organization but you can deduct only \$4,000 as a charitable contribution due to the various limitations and requirements applying to charitable contributions, the remaining \$1,000 will not qualify as a business expense deduction. However, see *Stock-in-Trade* discussed later.

**Scope of limitation on business expense deductions.** The limitation on business expense deductions applies only if the contribution or gift is in fact a charitable contribution. If your transfer of property to a qualified organization bears a direct relationship to your business and you make the transfer with reasonable expectation of a financial return commensurate to the value of the property transferred, the transfer may constitute an allowable business expense rather than a charitable contribution.

For example, assume that you own a furniture store and give to the local hospital (a qualified organization) furniture and equipment held for sale. In return, the hospital executes a binding agreement to provide medical services and facilities for your employees. The transfer is not a charitable con-

tribution. If it otherwise qualifies, the cost of the goods delivered may be deducted as a business expense.

## Transfer of Land to a Governmental Body

If you transfer land to a governmental body (state, county, etc.) to obtain approval of your plans to subdivide remaining land, the transfer does not constitute a deductible charitable contribution. However, you may add your basis in the transferred land to your basis in the remaining land.

The gratuitous contribution (to a governmental body or qualified organization) of an open space or scenic easement in perpetuity without expectation of economic benefit is a deductible charitable contribution. The amount of the charitable contribution is the difference between the fair market value (discussed earlier) of the entire property (not merely the property in which the easement is granted) before the easement is granted and the fair market value of the entire property after the easement is granted.

**Example.** You own 10 acres of farmland. Similar land in the area has a fair market value of \$2,000 an acre. However, land in the general area that is restricted solely to farm use has a fair market value of \$1,500 an acre. A governmental body wishes to preserve open space and preclude further development in your area.

You gratuitously convey to the governmental body an enforceable scenic easement in perpetuity on eight of the ten acres restricting the use of your property solely to farm use. The value of this easement is \$5,000, determined as follows.

Fair market value of the entire tract without the restriction:	
\$2,000 × 10 acres	\$20,000
Fair market value of the entire tract restricted to farm use:	
\$1,500 × 10 acres	15,000
Value of easement	\$ 5,000

However, if you later convey in fee the remaining interest in this land, subject to an easement in gross, to another charitable organization, the fair market value of such remaining interest is the value of the actual land conveyed.

The donation of an open space easement in gross in perpetuity in real property that is a capital asset held for more than one year qualifies as a donation of capital gain property.

**Example.** You granted a 30-foot wide open space easement in gross along the edge of your property, in perpetuity, to a foundation that qualifies as a public charity. The deed of easement provides that the property is to be used by the foundation for the creation and maintenance of a recreation trail to be used year-round by the general public for hiking and skiing purposes. In addition, you covenanted not to use the property, subject to the easement, for any purposes inconsistent with

the grant. The real property qualifies for long-term capital gain treatment since you held it for more than one year.

Accordingly, the fair market value of this easement qualifies as a charitable contribution that is deductible if you itemize your deductions when filing your Federal income tax return.

**Example.** You contribute an easement in perpetuity in a 50 acre tract of vacant beachfront property to a municipal government. The deed provides that you will retain the mineral rights to the property, have a right of access to the open water, and have access to a usable channel through the property to adjacent land.

The deed further specifies that you will remain responsible for the taxes, levies, and assessments, in connection with the property.

The transaction qualifies as a contribution of an open space easement and you are entitled to a charitable contribution deduction for the value of the restricted easement.

## Anticipation of Economic Benefit

If you anticipate an economic benefit in return for making a gift to a qualified organization, and the value of the benefit is equal to the value of your gift, you have not made a charitable contribution.

**Example 1.** You transfer real estate to a nursing home in return for a promise of permanent care for your elderly father. You have not made a charitable contribution because you have received a valuable consideration (permanent care for your father) for making the gift.

**Example 2.** Henry White transferred property worth \$1,000 to a tax-exempt educational organization. The transfer was made so that his two sons would be allowed to attend the institution which charges \$500 per student as tuition. The transfer was in the nature of a tuition payment for the education of his sons and was not a charitable contribution.

## Gain or Loss on Gift of Installment Obligations

A gift of installment obligations is deductible to the extent of the fair market value of the obligations at the time of the gift if the difference between the basis of such obligations and their fair market value is included in income at the time of the gift. The gain may be ordinary income or capital gain.

Installment obligations are those acquired in a transaction that qualified for the installment sales method of reporting that you elected, and the gain or loss is considered as resulting from the sale or exchange of the property on which the obligations were received.

**Example.** You sold your home 2 years ago for \$60,000. You did not purchase or construct a new residence and you are not eligible for a one-time exclusion of gain from sale of a principal residence. It cost you \$30,000 to



years ago. When you sold it, you received \$15,000 in cash and the purchaser's note secured by a mortgage for the remainder, payable in later years. Last year, before the purchaser made any further payments, you gave the note and the mortgage to your church. At that time they had a fair market value of \$39,000. You may deduct the \$39,000 as a charitable contribution. You must also include \$16,500 in your income, before the capital gain deduction, computed as follows.

Fair market value of note at time of gift.....	\$39,000
Selling price of home (also contract price) .....	\$60,000
Less basis (cost of house) .....	30,000
Profit to be realized on sale .....	<u>\$30,000</u>
Percentage of profit, or proportion of each collection you must report as income (under installment method). \$30,000 divided by \$60,000, 50%.	
Unpaid balance of note .....	\$45,000
Amount of income reportable if the note were paid in full, 50% of \$45,000 .....	<u>22,500</u>
Adjusted basis of note:	
Excess of unpaid balance of note over amount of income reportable if note were paid in full .....	<u>22,500</u>
Income realized on disposition (gift) of installment obligation .....	<u>\$16,500</u>

You would report the \$16,500 as a long-term capital gain, since the residence was a capital asset in your hands, held more than one year, and the gain on the disposition of the obligation is considered as resulting from the sale of the original property for which the obligation was received.

## Letters and Memorandums

Letters, memorandums, or similar property donated by the person who created them or the person for whom they were created, or by the person to whom they were addressed, are considered ordinary income property, and the deduction is limited to the fair market value reduced by the amount of appreciation over cost or other adjusted basis.

**Similar property** includes a draft of a speech, a manuscript, a research paper, an oral recording of any type, a transcript of an oral recording, a transcript of an oral interview or of dictation, a personal diary, a business diary, a log or a journal, a corporate archive, including a corporate charter, office correspondence, a financial record, a drawing, a photograph, or a dispatch.

These rules do not apply to corporate archives, records, or correspondence sold or disposed of as part of a going business if there is no significant value separate and apart from its relation to, and use in, such business.

Generally, property is created in whole or in part by the personal efforts of a taxpayer if the taxpayer performs literary, theatrical, musical, artistic, or other creative or productive work which affirmatively contributes to the

creation of the property, or if the taxpayer directs and guides the performance of others.

A letter, memorandum, or similar property which is prepared by personnel who are under the administrative control of a taxpayer, such as a corporate executive, is considered to have been prepared or produced by the executive whether or not the material is reviewed by that person.

## Government Publications

U.S. Government publications (including the *Congressional Record*) which you receive from the Government without charge, or below the price at which they are sold to the general public, are considered ordinary income property. If you later contribute these publications to a charity, the value of your contribution is limited to the amount, if any, that you paid for the publications.

If you acquire, without charge, any Government publications from another individual who received them without charge, or below the price at which they are sold to the general public, your basis in the publications, for tax purposes, is the same as that of the individual who originally received them.

## Donating the Use of Your Property

If you permit a charitable organization to use your property, you may not deduct the rental value of its use. For example, you may not deduct the rental value of the use of your land by a church for a picnic.

## Donating the Right to Receive Schooling

The value of the right to dancing lessons purchased from a dancing school and later donated to a charitable organization for use in its charitable purposes may be deductible as a contribution. The amount paid for the lessons by the taxpayer may serve as a guide in determining the value of the transferred right.

## Donating a Future Interest in Personal Property

A gift of a future interest in tangible personal property to a qualified organization may not be deducted until all intervening interests in, and rights to, the actual possession or enjoyment of the property have expired or are not held by the donor or related persons and organizations.

**Example.** You agree to lend your collection of rare coins for an exhibit by a nonprofit museum. Under the terms of the agreement, the collection may be recalled by you at any time before your death, at which time the collection will pass to the museum, a qualified charitable organization.

Since this collection of rare coins is not held primarily as a medium of exchange and has acquired added value as a collector's item, the collection is tangible personal prop-

erty. A charitable contribution was not made at the time it was placed on exhibit.

**Tangible personal property** for contribution purposes includes a fixture, such as a chandelier, that is intended to be severed from real property and separately donated.

The denial of the deduction until the expiration of intervening interests may not apply to a gift of a future interest in real property or intangible personal property. However, in determining the value of a gift of a future interest in real property, straight-line depreciation must be taken into account. The value is computed based on estate tax regulations under section 2031 of the Internal Revenue Code.

**A future interest** is an interest in property that is to commence in use, possession, or enjoyment at some future time, regardless of whether that interest is designated as a future interest under state law.

The amount of the contribution is the value of the future interest when the intervening interests have expired.

After the expiration of the related party interest in the tangible personal property, the contribution is deemed paid to the donee even if other outstanding interests must expire before the future interest is realized by the qualified organization. The valuation of interests in property is discussed later in this publication.

**Example.** You transferred a painting to your son for your life and then to the local museum of art upon your death. If your son irrevocably transfers his life interest to a friend in a later year, you may take a charitable deduction in that year, but not sooner. The amount of your deduction is the value of the future interest in the painting in the year your son transfers his interest in the painting to his friend.

Related persons and organizations, for applying these rules, include the following:

- 1) Members of the family, which include only brothers and sisters (whether by whole or half blood), husband and wife, ancestors, and lineal descendants;
- 2) An individual and a corporation of which more than 50% in value of the outstanding stock is owned, directly or indirectly, by or for that individual;
- 3) Two corporations of which more than 50% of the value of the outstanding stock of each is owned, directly or indirectly, by the same individual, if either one of the corporations, in the tax year of the corporation preceding the date of sale or exchange was, under the law applicable to that tax year, a personal holding company or a foreign personal holding company;
- 4) A trust fiduciary and a corporation of which more than 50% in value of the outstanding stock is owned, directly or indirectly, by or for the trust or by or for the grantor of the trust;
- 5) The grantor and fiduciary, and the fiduciary and beneficiary, of any trust;

6) The fiduciaries of two different trusts, and the fiduciary and beneficiary of two different trusts, if the same person is the grantor of both trusts; and

7) Certain educational and charitable organizations and a person who, directly or indirectly, controls the organization.

**Indirect ownership of stock.** In determining whether an individual owns directly or indirectly any of the outstanding stock of a corporation, the following rules apply.

1) Stock owned, directly or indirectly, by or for a corporation, partnership, estate, or trust is considered owned proportionately by or for its shareholders, partners, or beneficiaries.

2) An individual is considered as owning the stock owned, directly or indirectly, by or for the individual's family. The family of an individual includes only brothers and sisters (whether by whole or half blood), spouse, ancestors, and lineal descendants.

3) An individual owning (otherwise than by applying rule (2)) any stock in a corporation is considered as owning the stock owned directly or indirectly by or for the individual's partner.

Stock constructively owned by a person by reason of applying rule (1) is treated, for the purpose of applying rules (1), (2), or (3), as actually owned by that person. But stock constructively owned by an individual by reason of applying rules (2) or (3) is not treated as owned by the individual for the purpose of again applying either rule (2) or (3) to make another the constructive owner of that stock.

## Remainder Interest In Real Property

Generally, a remainder interest in real property must be transferred to certain charitable trusts to qualify for a charitable deduction, unless it is a remainder interest in a personal residence or a farm. (See also *Transfer of partial interest in property for conservation purposes*.)

An example of a remainder interest is when an individual contributes to a charity a personal residence or a farm that is subject to use by the donor during the individual's lifetime, or for a specified number of years. (Alternatively, the donor may make similar provision for the use of such real property by another person.) If the charity is a qualified organization and the contribution otherwise qualifies under section 170 of the Code, the donor may take a deduction for the fair market value of the remainder interest in the personal residence or farm at the time of the contribution.

**In determining the fair market value of a remainder interest in real property, not transferred in trust,** the value must be reduced by depreciation and depletion. When the remainder interest in real property consists of a combination of both depreciable and nondepreciable property, or of depletable and nondepletable property, an allocation of the fair market value of the property must be

made between each type of property at the time of the contribution, and depreciation or depletion must be taken into account with respect to the depreciable or depletable property.

The value of a remainder interest following only one life is computed under the rules contained in section 1.170A-12(b) of the Income Tax Regulations; the value of a remainder interest following a term for years is determined under section 1.170A-12(c) of the Regulations; and the value of a remainder interest dependent upon the continuation or the termination of more than one life or upon a term certain concurrent with one or more lives is computed under the provisions of section 1.170A-12(e) of the Regulations. You may inspect the Income Tax Regulations at your Internal Revenue office. Additional information regarding the valuation of a remainder interest in real property also may be obtained at that office.

**Transfer of partial interest in property for conservation purposes.** A lease, option to purchase, or an easement on real property given in perpetuity to a charitable organization exclusively for conservation purposes after June 13, 1977, and before June 14, 1981, is deductible as a charitable contribution. In addition, a remainder interest in real property given to a charitable organization exclusively for conservation purposes after June 13, 1976, and before June 14, 1981, is also deductible as a charitable contribution.

For the purpose of this provision, conservation purposes means the preservation of land areas for public outdoor recreation or education, or scenic enjoyment, the preservation of historically important land areas or structures, or the protection of natural environmental systems.

## Problems in Determining Fair Market Value

There are a number of pitfalls to be avoided in evaluating donated noncash property. A few of the more common ones follow.

### Fixed Formulas, Rules, or Methods

The valuation of donated property would be a simple matter if the appraiser could rely solely on fixed formulas, rules, or methods. Usually it is not that simple. Using such formulas, etc., will seldom result in an acceptable determination of fair market value. There is no single formula, rule, or method that is universally applicable to determine the value of an item of property. This is not to say that a valuation may rest on speculation—the appraiser must consider all the facts and circumstances connected with the property such as its desirability, use, and scarcity. For example, it is erroneous to evaluate donated furniture at some fixed rate such as 15% of replacement cost new. The furniture, at the

date of contribution, may be out-of-style or in poor condition—thus having little, if any, market value. On the other hand, it may include antiques, the value of which could not be determined by using any formula.

### Fair Market Price

In the absence of exceptional circumstances, the sale price of the property itself in arm's length transactions in an open market is the best evidence of its value. When sales of comparable property are relied on, the sales must have been made in an open market. If those sales were made in a market that was artificially supported or stimulated so as not to be truly representative, the prices at which the sales were made will not indicate fair market value. Similarly, liquidation sale prices will not ordinarily indicate the fair market price. Fair market value is the price agreed on with neither buyer nor seller under any compulsion to buy or sell. For example, in the case of securities, sales made under unusual circumstances, such as sales of small lots, forced sales, and sales in a restricted market, may not represent a fair market value.

### Subsequent Events

Unexpected events occurring after your donation of property may not be considered in making the valuation. You may only consider the facts known at the time of the gift, and those that could be reasonably anticipated at that time.

**Example.** You donate farm land to a qualified organization. The transfer to the charity provides that an intervening donee will have the right to all income and full use of the property for life. Even though the intervening donee dies one week after the transfer, the value of the property on the date of the contribution is its present value subject to the life interest as estimated from mortality tables. You may not take a higher deduction on the basis of the fact that the charity obtained full use and possession of the land only one week after the transfer.

### Careless Selection of Comparable Sales

The analysis of the sales of comparable property is an important method for determining the fair market value of donated property. However, the weight to be given to a sale of a comparable depends on a reasonable, close similarity existing between the comparable and the donated property. The degree of similarity must be close enough so that such sales price would have been given consideration by reasonably well informed buyers or sellers of the property.

**Example.** You donate a seemingly rare old book to your former college. The book is a third edition and is in poor condition because of a missing back cover. You ascertain that there was a sale for \$300, near the valuation date, of a first edition of the book complete and in good condition. Although the literary



contents are the same, the dissimilarity (different editions and physical condition) between the two books is so great that the sale price of the comparable would be given little consideration by knowledgeable buyers or sellers and therefore is virtually useless for valuation purposes.

### The Use of Nonrepresentative Past Events to Predict the Future

A common error of inexperienced appraisers is to put too much reliance upon nonrepresentative past events to predict future earnings and fair market value.

**Example.** You donate all your rights in a successful patent to your favorite charity. Your records show that before the valuation date there were three identifiable phases in the patent's history of earnings—one of rapid growth in earnings when the invention was first introduced, one of high earnings when the invention was being exploited, and one of decline in earnings when competing inventions were introduced. While the entire history of earnings may be relevant, in estimating the future earnings, the appraiser must not place much reliance upon the phase of rapid growth in earnings, or the phase of high earnings. The market conditions during these two phases are not representative of the market condition at the valuation date. What is most significant in this particular case is the trend of decline in earnings up to the valuation date.

### Information on the Return—Appraisals

For each gift of property other than cash for which you claim a deduction in excess of \$200, you must also attach a statement to your return giving the following required information:

- 1) The name and address of the organization to which you made the contribution;
- 2) The date of the actual contribution;
- 3) A description of the property contributed in sufficient detail to identify it including, in the case of tangible property, its physical condition at the time of the contribution; (For securities, give the name of the issuer, the type of security, and whether the security is regularly traded on a stock exchange or in an over-the-counter market.)
- 4) The manner of its acquisition (for example, by purchase, gift, bequest, inheritance, exchange) and the approximate date you acquired the property;
- 5) The fair market value of the property at the time you made the contribution, showing the method you used to determine its fair market value; (If the valuation was determined by appraisal, submit a copy of the signed appraisal report.)
- 6) The cost or other adjusted basis of property (other than securities) held for a pe-

riod of less than 5 years immediately preceding the date on which the contribution was made and, when the information is available, the cost or other adjusted basis of property, other than securities, held for a period of 5 years or more preceding the date on which the contribution was made;

7) The amount of the reduction of the charitable contribution attributable to certain amounts that you would report as ordinary income had you sold the property at its fair market value—

- a) For certain appreciated property, see Publication 544, *Sales and Other Dispositions of Assets*,
  - b) For certain types of mining property, include the deductions taken for certain exploration expenses;
- 8) The terms of any agreement or understanding entered into by you or on your behalf, relating to the use, sale, or other disposition of the property; (You must establish the terms of an agreement or understanding that merely earmarks contributed property for a particular charitable use, such as the use of donated furniture in the reading room of the donee organization's library.) and
- 9) The total amount you claimed as a deduction for the tax year in which you contributed the property. (If you contribute less than the entire interest in the property during the tax year, state the amount claimed as a deduction in any prior year or years for contributions of other interests in the property, the name and address of each organization to which you made any such contribution, the place where the property (if tangible property) is located or kept and the name of the person having possession of the property, if other than the organization to which you contributed the property.)

### Appraisals

You may find it necessary to hire an appraiser to gather and analyze the facts regarding the value of your donated property. A signed copy of the appraisal report should accompany your income tax return. The more complete the information, the more unlikely it will be that the Internal Revenue Service will find it necessary to question items on it.

The weight given the appraisal will depend upon the completeness of the appraisal report and the qualifications of the appraiser for such property and price range. A satisfactory appraisal reports all the facts on which an intelligent judgment of valuation is based. Some of the facts that must be considered are discussed in this publication. Appraisals should be made at a date as close to the valuation date as possible. The appraisal may not be given any weight if:

- 1) All the applicable factors are not considered;
- 2) The opinion is not supported with facts such as acquisition cost and comparable sales; or
- 3) The opinion is not consistent with known facts.

Appraisals are not always necessary. This is particularly true for minor items of property, or when the value of property can easily be determined, such as listed securities for which prices are reported daily in the newspapers.

**The appraiser.** The weight that will be given an appraisal depends upon, in addition to the completeness of the report, the appraiser's knowledge of the donated property and the market data on comparable properties. Despite qualifications, an appraiser's opinion will not be given weight if it is inconsistent with common sense and known facts. The appraiser's opinion is never more valid than the facts upon which it is based.

Membership in professional appraisal organizations does not automatically establish the appraiser's competency. Nor does the absence of certificates, memberships, and the like automatically detract from competency that otherwise exists.

An appraisal may be given less weight if the appraiser is associated with either the donor or the charitable organization. While not the situation in most cases, appraisers who are associated—other than for making the instant appraisal—with either of the parties to the contribution have rendered appraisals that were essentially nothing more than shams devised to give color of legitimacy to grossly inflated valuation figures. The opinion of a person claiming to be an expert is not binding on the Internal Revenue Service; moreover, all the facts associated with the donation may be considered.

### Cost of Appraisals

Fees paid for appraisals of your donated property are not deductible as a charitable contribution, but may qualify as a miscellaneous deduction on Schedule A (Form 1040) if incurred to determine the amount allowed as a charitable contribution.

### Appraisal Format

In general, an appraisal report should contain at least the following:

- 1) A summary of the appraiser's qualifications to appraise this particular property that is of this type and price range;
- 2) A statement of the value and the appraiser's definition of value and purpose of the appraisal;
- 3) A full and complete description of the article to be valued;
- 4) The basis upon which the appraisal was made, including restrictions, understandings, or covenants limiting the use or disposition of the property;
- 5) The effective date of the valuation; (It is preferred that the date the donee institution formally accepted the property be used.) and
- 6) The signature of the appraiser and the dates the property was inspected, and the date the report was signed.

An example of the kind of data that should be contained in a typical appraisal follows.

This example relates most directly to the valuation of art or antiques, but similarly detailed information should be provided for other types of property. Appraisal of art objects, paintings in particular, should include:

- 1) A complete description of the object, indicating the size, the subject matter, the medium, the name of the artist, and approximate date created;
- 2) The cost, date, and manner of acquisition;
- 3) A history of the whereabouts, ownership, and public exhibitions of the item including proof of authenticity—such as a certificate of authenticity and citations in literature;
- 4) A photograph of a size and quality fully showing the object, preferably an 8" x 10" or larger print, or color transparency;
- 5) The facts upon which the appraisal was based, such as—
  - a) Sales or analyses of similar works by the artist, particularly on or around the valuation date,
  - b) On living artists, prices in dealer's catalogs of the artist's works,
  - c) The state of the art market at the time of valuation, particularly with respect to the specific artist, school, or price range; and
- 6) The interests (life-interest, reversionary interest, etc.) transferred and those retained.

Although an appraisal report meets these requirements, the Internal Revenue Service still has the responsibility of reviewing the appraisal to the extent judged necessary.

## Internal Revenue Service Review of Appraisals

In reviewing an income tax return, the Service may accept the claimed value of the donated property, based on information or appraisals submitted with the return, or make its own independent determination of fair market value. In either instance, the Service may:

- 1) Contact the taxpayer to secure additional information;
- 2) Refer the valuation problem to a Service appraiser or valuation specialist;
- 3) In the case of major paintings, sculpture, or antiques, refer the issue to the Commissioner's Art Advisory Panel, a twelve member group of dealers and museum directors who review and recommend acceptance or adjustment of taxpayers' claimed values; or
- 4) Contract with an independent dealer, scholar, or appraiser to appraise the property. (This latter course may be used by the Service when objects requiring appraisers of highly specialized experience and knowledge are involved.)

The Service is responsible for reviewing appraisals, but it is not responsible for making them. Supporting the fair market value listed on a return is the taxpayer's responsibility.

The Internal Revenue Service does not give recognition to any appraiser or organization of appraisers from the standpoint of unquestioned acceptance of their appraisals.

The Service does not approve valuations or appraisals before the actual filing of the tax return to which the appraisal applies; and does not issue advance rulings approving or disapproving such appraisals.

## Valuation of Various Types of Property

The beginning of this publication discusses, in general, the rules and requirements for making and proving the valuation of any donated property. Following is information on determining the fair market value of common types of donated property.

### Household Goods

The fair market value of used household contents, such as furniture, appliances, and linens, is usually much lower than the price paid when new. Frequently, such used property has very little or no market value because of its worn condition or it is obsolete because of style or utility. For these reasons, formulas, such as 15% of the replacement cost new, are totally unsuitable in determining value.

In supporting the claimed value, you should include the appraisal with your return. In the absence of an appraisal, you should support your valuation with such items of substantiation as photographs, canceled checks, or receipts from your purchase of the items. Magazine or newspaper articles and photographs that describe the items and statements by the recipients of the items are also useful or important.

If the property is so old or unique as to be valuable, see the discussion under *Paintings, Antiques, Other Objects of Art*.

### Used Clothing

Used clothing and other personal effects, like household goods, are usually worth much less than the purchase price. Valuation of items of clothing does not lend itself to fixed formulas or methods.

You should report a value equal to the price buyers of such used items actually pay in used clothing stores such as consignment or thrift shops.

In the case of valuable furs or very expensive gowns, an appraisal should be submitted with your tax return.

### Jewelry and Gems

Jewelry and gems other than "costume" jewelry are of such a specialized nature that it is almost always necessary to secure an appraisal by a specialized jewelry appraiser. The appraisal should describe, among other things, the style of the jewelry, the cut and setting of the gem, and whether it is currently

in fashion. If not in fashion, it should state the possibility of having the property redesigned, recut, or reset. The stone's coloring, weight, cut, brilliance, and flaws should be reported and analyzed. While sentimental personal value has no bearing on fair market value, former ownership by an historically prominent person could increase the value.

### Paintings, Antiques, Other Objects of Art

Unless the item being evaluated is minor, your deduction should be supported by a written appraisal from a qualified and reputable source. An example of the data that must be included in appraisals of art objects, paintings in particular, may be found under *Appraisal Format*.

Most art appraisers are not experts on all art. More weight will typically be afforded an appraisal prepared by an individual specializing in the type and price range of the art being appraised. For example, certain art dealers or appraisers, specialize in nineteenth century French old master oil paintings and bronze sculpture—and their opinions on the authenticity and desirability of such art would usually be afforded more weight than the opinions of more generalized art dealers or appraisers. They will typically report closer, more recent, comparable sales to support their opinion.

**Authenticity.** The appraiser must be able to determine the authenticity of the donated art. Appraisals of art objects should include a history of the donated item, that is the chain of ownership, sales, exhibitions, and literary citations. Certificates of authenticity may be useful but this depends upon the genuineness of the certificate and the qualifications of the authenticator.

The Internal Revenue Service often reviews the appraisals for deductions for charitable contributions of art objects. The Service does not accept appraisals merely on the basis of the unsupported opinion of an "expert". Consideration is given to all other available evidence, such as the donor's cost, date of acquisition, method of acquisition, and the support for the value opinion of the appraiser.

An important item in the valuation of antiques and art is physical condition and extent of restoration. These have a significant bearing upon the value, and must be fully reported in an appraisal. An antique in damaged condition, or lacking the "original brasses," may be worth considerably less than a similar piece in excellent condition.

To identify and locate curatorial or scholarly experts on unique, specialized items or collections, you may wish to use the current *Official Museum Directory of the American Association of Museums*. It has both a subject category and geographic index.

The *Encyclopedia of Associations*, Gale Research Company, is another useful starting point, particularly section 5 which describes educational organizations. Section 6 de-



scribes cultural organizations, and section 13 describes over 450 national hobby and avocational organizations, including various highly specialized private collector groups. It also has an alphabetical and key word index. These books may be available at a state, city, college or museum library.

To help you locate a qualified appraiser for your donation, you may wish to ask an art historian at a nearby college or the director or curator of a local museum. The telephone company's yellow pages for Metropolitan areas often list specialized art and antique dealers, auctioneers, and art appraisers. Associations of dealers also may be contacted for guidance.

## Collections

So many types of hobby collections may be the subject of a charitable donation that it is not practical to discuss them all in this publication. Most common are: rare books, autographs, manuscripts, stamps, coins, guns, phonograph records, and natural history items. Many of the elements of valuation that apply to paintings and other objects of art, discussed earlier, also apply to miscellaneous collections.

**Reference material.** Publications available to assist you in the valuation of many types of collections include catalogs, dealers' price lists, and specialized hobby periodicals. However, these sources are not always reliable indicators of fair market value.

For example, a dealer may sell an item for considerably less than shown on a price list particularly after the item has remained unsold for a long time. The price an item sold for in an auction may have been the result of a rigged sale or a mere bidding duel. The appraiser must analyze the reference material and recognize and make adjustments for misleading entries. If you are donating a valuable collection, you should secure an appraisal. If your donation appears to be of small value, you may be able to make a satisfactory valuation using reference materials available at a state, city, college or museum library. If your local library does not have the necessary material, your librarian can often order it from the city or state library systems.

**Stamp collections.** Most libraries have widely used catalogs or other books that report the publisher's estimate of values. Generally, two price levels are shown for each stamp: the price postmarked, and the price not postmarked. Stamp dealers generally are informed as to the economic aspects of their merchandise and are competent to prepare satisfactory appraisals of valuable collections.

**Coin collections.** Numerous catalogs and other reference materials show the current value of coins. Like many other collectors' items, the principal elements of value are the demand for the item, its age, and its rarity. Another element especially important in the valuation of coins is condition. There is a great variance in the value of a coin that is in *proof condition* as against the same coin that

is merely in *good condition*. Coin collectors usually will fill in their collection with coins in the best condition they can afford.

For example, coins in poor condition, or even fair condition, usually are rejected by collectors. Catalogs frequently grade a coin as to condition—proof, uncirculated, extremely fine, very fine, fine, very good, good, fair, or poor, with a different valuation for each category. Coin dealers should be competent to authenticate, grade, and analyze these and other factors pertaining to value.

**Books, manuscripts, autographs, and related items.** The principal method for determining the value of books, manuscripts, autographs, and related items is by selecting comparable sales and adjusting such prices according to the differences between the comparables and the item being evaluated. This is a complex and technical task that, except for a collection of small value, should be left to a specialized appraiser. Within the general category of literary property, dealers frequently specialize in certain areas such as Americana, foreign imports, Bibles, and scientific books.

If the collection you are donating is of modest value, not requiring a formal written appraisal, the following information may assist you in determining fair market value.

**Books.** The fact that a book is very old, or even very rare, does not necessarily mean that it is valuable. There are many books that are extremely old or rare, but that have little or no market value. The serious collector is willing to pay good money for important books—books that are of great literary, scientific, historical, or other significance, and are in short supply.

The condition of the book has a great deal of influence on its value. Collectors are interested in items that are in fine, or at least good condition. When a book has a missing page, a loose binding, tears, stains, or is otherwise in poor condition, its value is greatly diminished.

Some other important factors in the valuation of a book are the type of binding (leather, cloth, paper), page edges, and illustrations (drawings and photographs). Collectors usually seek first editions of books; however, because of changes or additions, other editions are sometimes worth as much as, or more than, the first edition.

**Manuscripts, autographs, diaries, and related items,** that are handwritten, or at least signed by, the famous and the infamous, often are in demand and valuable. The writings of unknowns also may be of value if they are of unusual historical or literary importance. The valuation of such material is complex. There may be a considerable difference in value between two diaries that were kept by a famous person—one kept during boyhood and the other during an important period as an explorer. The appraiser determines a value in these cases by applying knowledge and judgment to factors such as comparable sales and conditions.

Signatures, or sets of signatures, that were cut off letters or other papers, usually have little or no value. However, complete sets of the signatures of U.S. Presidents are in demand.

## Automobiles, Boats, and Aircraft

If you are not a dealer in automobiles, boats, or aircraft, and you donate such property to a charitable organization, its fair market value must be determined.

Certain commercial firms and trade organizations publish, for different regions of the country, monthly or seasonal, complete dealer sale prices or dealer-average-prices reported for each make, model, and year of used cars, aircraft, trucks, recreational vehicles, and boats. These guides also provide estimates for adjusting for unusual equipment, unusual mileage and for physical condition. While the indicated prices are not "official" and these publications in themselves do not constitute an appraisal of any specific donated property, they provide clues to criteria useful for making an appraisal and suggest relative price levels for comparison with current sales and offerings in your area.

These publications are usually available from the loan officer at a bank, credit union or finance company.

Except in the case of inexpensive small boats, the valuation of boats should be based on an appraisal by a marine surveyor. Some dealers are acquainted with current market prices and are a suitable source for appraisals.

## Stock-in-Trade

If you make a charitable contribution of property of a type you sell in the course of your business, the fair market value is the price which you would have received if you had sold the contributed property in the usual market in which you customarily sell, at the time and place of the contribution and, for a contribution of goods in quantity, in the quantity contributed. The usual market of a manufacturer or other producer consists of the wholesalers or other distributors to or through whom sales customarily are made, but if sales are made only at retail, the usual market consists of the retail customers.

If you donate stock-in-trade at a time when you reasonably could not expect to realize its usual selling price, the value of the gift is not the usual selling price but is the amount for which you could have sold the property at the time of the contribution.

**Contributed property.** Any costs and expenses pertaining to the contributed property that were incurred in tax years preceding the year of contribution and are properly reflected in the opening inventory for the year of contribution must be removed from opening inventory and may not be considered part of cost of goods sold for purposes of determining gross income for the year of contribution. In-

stead they should be considered in determining the basis of the contribution.

However, any costs or expenses attributable to the contributed property, which are incurred in the year of contribution, that would be reflected properly in the cost of goods sold, should be included in costs of goods sold and should not be considered in arriving at the basis for the contributed property. The treatment is the same for the current year's deductible expenses and costs attributable to the contributed property, even though not includible in the cost of goods sold.

## Stocks and Bonds

The value of stocks and bonds is their fair market value per unit on the valuation date (date of the contribution).

**Based on selling prices.** If there is a market for stocks and bonds on a stock exchange, in an over-the-counter market, or elsewhere, the mean of the highest and lowest quoted selling prices on the valuation date is the fair market value per share or bond. If there were no sales on the valuation date, but there were sales on dates within a reasonable period before and after the valuation date, the fair market value is determined by taking a weighted average of the means between the highest and lowest sales prices on the nearest date before and the nearest date after the valuation date. The average is to be weighted in inverse order by the respective number of trading days between the selling dates and the valuation date.

**Example.** You donated stock to a qualified organization on Wednesday, August 4. There were no sales of the stock on that day or the day before. On Monday, August 2, 2 trading days before the valuation date, the highest selling price for a share was \$11, and the lowest \$9. On Monday, August 9, the first day the stock was sold, 3 trading days after the valuation date (Saturday and Sunday were not trading days), the highest selling price for a share was \$16, and the lowest, \$14. The price of \$12 is the fair market value, computed as follows.

$$(\$11 + \$9) \div 2 = \$10 \text{ Mean Price on August 2}$$

$$(\$16 + \$14) \div 2 = \$15 \text{ Mean Price on August 9}$$

$$[(3 \times \$10) + (2 \times \$15)] \div 5 = \$12$$

**If the stocks or bonds are listed on more than one stock exchange,** the records of the exchange where the stocks or bonds are principally dealt in should be employed if the records are available in a generally available listing or publication of general circulation. If the records are not so available and the stocks or bonds are listed on a composite listing of combined exchanges available in a generally available listing or publication of general circulation, the records of such combined exchanges should be used. See also *Unavailable prices or closely held corporation*.

**Based on bid and asked prices.** If the rules under *Based on selling prices*, do not apply because no actual sales occurred within a

reasonable period before and after the valuation date, the fair market value is the mean between the bona fide bid and asked prices on the valuation date. If there were no prices available, the value may be determined by taking a weighted average of the means between the bona fide bid and asked prices on the nearest trading date before and the nearest trading date after the valuation date, if both dates are within a reasonable period. The average should be weighted in inverse order by the respective number of trading days between the bid and asked dates and the valuation date.

**Example 1.** Although no sales occurred on Blue Corporation stock on the valuation date, bona fide bid and asked prices were available on that date of \$14 and \$16, respectively. The fair market value is \$15, the mean between the bid and asked prices.

**Example 2.** You made a donation of shares in the Black Corporation on Wednesday, September 8, at which time no bid and asked prices were available. On Wednesday, September 1, 5 trading days before the valuation date (Saturday and Sunday were not trading days), the bid and asked prices were \$26 and \$30, respectively. On Friday, September 10, 2 trading days after the valuation date, the bid and asked prices were \$19 and \$23, respectively. The fair market value per share is \$23, computed as follows.

$$(\$26 + \$30) \div 2 = \$28 \text{ Mean Price on September 1}$$

$$(\$19 + \$23) \div 2 = \$21 \text{ Mean Price on September 10}$$

$$[(2 \times \$28) + (5 \times \$21)] \div 7 = \$23$$

If no actual sale prices of bona fide bid and asked prices are available on a date within a reasonable period before valuation date, but are available on a date within a reasonable period after valuation date, or vice versa, then the mean between the highest and lowest of such available sale prices, or bid and asked prices, may be taken as the value.

**Blockage rule.** There is a fundamental economic principle that, when the supply exceeds the demand, prices will be lower. Thus, if an exceptionally large block of stock is to be valued and the market price is based on sales in small quantities, the stock to be valued frequently will be considered to be worth less. This economic rule is known as blockage. There are many factors to be considered in determining the amount of the discount, if any, usually requiring the help of experts specializing in underwriting large quantities of securities, or trading in the securities of the industry of which a particular company may be a part.

**Unavailable prices or closely held corporation.** If selling prices or bid and asked prices are not available, or if securities of a closely held corporation are involved, the fair market value is to be determined by taking into consideration the following factors:

1) In the case of bonds, the soundness of the security, the interest yield, the date of maturity, and other relevant factors; and

2) In the case of shares of stock, the company's net worth, prospective-earning power and dividend-paying capacity, and other relevant factors.

**Some other relevant factors** are the good will of the business, the economic outlook in the particular industry, the company's position in the industry, and the value of securities of corporations engaged in the same or similar lines of business. Complete financial and other data upon which the valuation is based should be submitted with the return, including copies of reports of examinations of the company made by accountants, engineers, or any technical experts on or near the valuation date.

## Real Estate

Each piece of real estate is unique and its valuation is complicated, requiring a detailed appraisal by a professional appraiser. As is the case in other types of valuation problems, the soundness of the appraiser's opinion of value will be determined largely by the inclusion of all the pertinent facts, and the application to those facts of the experience, judgment, and common sense of the appraiser, as well as the appraiser's knowledge of accepted appraisal techniques.

An appraisal is an opinion based on facts; without these facts it is merely a guess. The appraiser must use all the pertinent facts relating to the property to formulate an opinion.

The appraiser should be thoroughly trained in the application of appraisal principles and theory. This is true, whether they are residents or nonresidents of the community where they are appraising. There will be instances, however, when the opinions of equally qualified appraisers may carry unequal weight—such as when the property is located in an area in which one of the appraisers is a resident. That appraiser may have superior personal knowledge of local business conditions by having participated in sales and purchases, or having actually bought and sold comparable properties, at or about the date of appraisal by or near the property to be appraised.

**Essential in any appraisal report is a complete description** of the property such as street address, legal description, lot and block number, as well as physical features. The use to which the property is put or its potential use for other purposes is also pertinent.

**Usual valuation methods.** In general, competent real estate appraisers approach the valuation problems by considering, among other things, the following three broad approaches:

- 1) Comparable sales;
- 2) Capitalization of income; and
- 3) Replacement cost new or reproduction cost less observed depreciation.

Each of these approaches is of sufficient importance to warrant individual discussion. It should be recognized that the usual appraisal



will reflect a combined use of the second and third methods rather than a strict adherence to one method only.

### 1. Comparable sales

An arm's length sale of the donated property itself on the valuation date between a reasonably well informed buyer and seller, both free of compulsion, would represent the fair market value, and in most cases, eliminate the need to estimate the value by any other means. Lacking such sale, the next best indication of value would be the prices for which reasonably comparable properties were sold. It is unlikely that an identical property can be found; however, it will suffice to analyze the sales of reasonably similar property, making adjustments for differences between the comparables and the property to be valued.

The comparable sales method involves a comparison of the subject property with several similar properties that have been sold. The sales prices, as adjusted for differences in date of sale, size, condition, and location, would then reflect the estimated fair market value of the subject property.

When the comparable sales method is used to determine the value of *unimproved real property*, the appraiser should consider the following factors during the inspection of the potential comparable property and the subject property:

- a) Location, configuration, restrictions as to use or zoning;
- b) Accessibility and road frontage, available utilities and water rights;
- c) Riparian rights, existing easements, rights of way, leases, etc.;
- d) Soil characteristics, vegetative cover, status of mineral rights; and
- e) Other factors affecting value.

In addition, the names of the buyer and seller, the deed book and page number, the date of sale, sale price, property description, amount and terms of mortgages, property surveys, the assessed value, tax rate, and the assessor's appraised fair market value of the comparable properties should be indicated.

The potential comparable sale price must be adjusted to account for differences between the sale property and the subject property. Since differences of opinions may arise between appraisers as to the degree of comparability and the amount of the adjustment deemed necessary for comparison purposes, an appraiser should document each item of adjustment.

Only comparable sales having the least adjustments in terms of items and/or total dollar adjustments should be considered as comparable to the subject property.

### 2. Capitalization of income

The income approach to valuation capitalizes the net income from the property at a rate that represents a fair return on the particular investment at the particular time, considering the risks involved. The key elements are the determination of the income to be

subjected to capitalization and the rate of capitalization.

### 3. Replacement cost new or reproduction cost less observed depreciation

This method does not in and of itself result in a determination of fair market value. When used, it generally tends to set the upper limit of value since it is reasonable to assume that an informed buyer will not pay more for the real estate than it would cost to reproduce a similar property. Of course, this reasoning does not apply if a similar property cannot be created because of location, unique type of construction, or some other reason. Generally, it serves as a corroboration of value. When the replacement cost method is applied to improved realty, the land and improvements are valued separately. This separate valuation is necessary when allocating cost to land and buildings in income tax cases.

The replacement cost of a building is computed on a basis of the total cost of labor and material, overhead and profit, which may be expressed in terms of cost per square foot or cubic feet in the building. After the replacement cost has been computed, consideration must be given to the following factors:

- 1) Physical deterioration—the wear and tear on the building itself;
- 2) Functional obsolescence—usually in older buildings where, for example, there is inadequate light, plumbing, or heating; where rooms are small or the floor plan is poor; and
- 3) Economic obsolescence—external forces causing reduction in the desirability of the whole area.

### Interest in a Business

The fair market value of any interest in a business, whether a sole proprietorship or a partnership, is the net amount that a willing purchaser would pay for the interest of a willing seller after consideration of all relevant factors. The relevant factors to be considered in valuing the business are:

- 1) The fair market value of the assets of the business;
- 2) The prospective earning capacity of the business, based on a review of past and current earnings; and
- 3) Certain other factors used in evaluating corporate stock, to the extent applicable to the particular situation. The value of the goodwill of the business should be taken into consideration. Complete financial and other data upon which the valuation is based should be submitted with the return, including copies of reports of examinations of the business made by accountants, engineers, or any technical experts on or near the valuation date.

### Annuities, Terms for Years, Remainders, and Reversions

The value of these types of property is their present value, except in the case of annuities under contracts issued by companies regularly engaged in their sale. The valuation of

such commercial annuity contracts and of insurance policies is discussed under *Certain Life Insurance and Annuity Contracts*. The special rule with respect to *Donating a Future Interest in Personal Property* is discussed earlier in this publication.

It is usually necessary to refer to actuarial tables to determine your charitable deduction when annuities, income from trust property, or remainder interests are transferred to a charitable organization.

The present value of an annuity, remainder (other than those specified), or reversion that is dependent on the continuation or termination of the life of one person, is computed by the use of Table A(1) or A(2) in section 20.2031-10 of the Estate Tax Regulations. The present value of an annuity, term for years, remainder, or reversion that is dependent on a term certain is computed by the use of Table B in the above regulations.

The value of a remainder interest in a charitable remainder annuity trust is determined under section 1.664-2; the value of a remainder interest in a charitable remainder unitrust is determined under section 1.664-4; and the value of a remainder interest in a pooled income fund is determined under section 1.642(c)-6. These references are to the Income Tax Regulations which you may inspect at your Internal Revenue office.

If the valuation of the interest involved is dependent upon the continuation or termination of more than one life, or upon a term certain concurrent with one or more lives, a special factor must be used. Many of these factors may be found in, or are readily computed with the use of Publications 723, 723A, and 723B, which may be purchased from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. If, however, a special factor is required in the case of an actual transaction, you may request the special factor by writing the Internal Revenue Service, Attention: T:EG, 1111 Constitution Avenue, N.W., Washington, D.C. 20224. The request should give the date of birth and sex of each person, the duration of whose life may affect the value of the interest, and copies of the relevant instruments should be included.

In certain circumstances a charitable deduction may be allowed for the donation of a partial interest in property. For a more detailed discussion of contributions of partial interests in property, see Publication 526, *Charitable Contributions*.

### Certain Life Insurance and Annuity Contracts

The value of a contract for the payment of an annuity or of a life insurance policy issued by a company regularly engaged in the selling of contracts of that character is the amount that company would charge for a comparable contract.

However, for a life insurance contract, if the donee may reasonably be expected to

cash the policy rather than hold it as an investment, then the fair market value will be the cash surrender value rather than the replacement cost.

If an annuity is payable under a combination annuity contract and life insurance policy (for example, a retirement income policy with death benefit) and there was no insurance element at the time it was transferred to the charity, the policy is treated as an annuity contract for this purpose.

## Personal Services

The value of your *time or services* that you contribute to a qualified organization is not deductible. Thus, for example, a carpenter cannot deduct the value of the time or services donated to make repairs on a church. Similarly, lawyers, doctors, mechanics, artists, etc., cannot deduct the value of their donated time or services.

Blood donated to the Red Cross or to other blood banks is not deductible.

A newspaper donating space, or a radio or television broadcasting station donating time, to a charitable organization is rendering services and not making a gift of property. The value of the space or time so donated is not deductible.

An employer may take a charitable deduction for the salaries paid to employees while they

are rendering services to a charity. However, the salaries may not be deducted again as a business expense.

## Out-of-Pocket Expenses

Out-of-pocket expenses that you must pay in rendering services without compensation to a qualified organization are deductible as contributions. This includes amounts you pay for transportation from your home to the place where you serve. Reasonable payments for necessary meals and lodging while away from home in rendering donated services to a qualified organization are deductible. However, you may not deduct expenses you incurred to attend a church convention solely as a member of your church rather than as a duly chosen representative. Unreimbursed expenses directly connected with and solely attributable to gratuitous service you may perform for your church during the meeting are deductible.

*Example.* If a duly elected delegate is not compensated for services while attending a convention held by a qualified organization, the delegate may deduct as a charitable contribution the actual unreimbursed expenses for travel and/or transportation, and a reasonable amount for meals and lodging while away from home overnight, in connection with the affairs of the convention. However, the delegate may not deduct expenses for sight-seeing, fishing parties, theater tickets, night clubs, or any other personal expenses. More-

over, the travel, meals and lodging, and any other expenses for spouse, children, etc., are personal nondeductible expenses.

**Automobile expenses.** If you use your car in rendering services without compensation to a qualified organization, you may deduct a standard mileage rate of 8 cents per mile as a contribution. The use of this rate is not mandatory and if your allowable nonreimbursed transportation expenses exceed this rate, you may deduct your actual expenses for gas, oil, and other necessary items. Depreciation, insurance, and repairs on the car are not deductible. Parking fees and tolls may be deducted in addition to the standard mileage rate.

**Cost and upkeep of uniforms** that have no general utility and are required to be worn while performing donated services are deductible.

**Pre-adoption expenses** of keeping a child in your home preparatory to adoption are not considered as made for the benefit of the charitable institution with which the child was placed for adoption, and therefore may not be deducted as a contribution. However, the amount paid for medical services rendered directly to the child may, under certain circumstances, qualify as a medical expense deduction. Contact your Internal Revenue Service office if you desire more information on this rule.

## THE CLEVELAND MUSEUM OF ART

## Exhibition Schedule

1980

Classroom Level (BIRCH-DOEZEMA)	<u>#Science within Art</u>	Feb. 13 - Apr. 20
Print Galleries (RICHARDS)	<u>#Cross Currents: Neoclassical Drawings &amp; Prints from The Cooper-Hewitt Museum</u>	Feb. 21 - Apr. 27
Ground and Upper Levels (HINSON) (OAC)	<u>#May Show</u> (Patrons' Preview, Apr. 14, 2:30-5:00 pm) (Members' Preview, Apr. 15, 4:00-11:00 pm)	Apr. 16 - May 18
Classroom Level (THOMAS)	<u>Textile Arts Club</u>	Apr. 30 - May 25
Print Galleries (LOCKHART)	<u>German Expressionist Graphics</u>	May 3 - July 13
Print Galleries (LOCKHART)	<u>Callot and His Times</u>	May 3 - July 13
Ground and Upper Levels (LEE) (NEH)	<u>#5,000 Years of Korean Art</u> (Members' Preview, June 10, 6:00-10:00 pm) <u>Other showings:</u> Asian Art Museum of San Fran. Seattle Art Museum Art Institute of Chicago Museum of Fine Arts, Boston Metropolitan Mus. of Art, N.Y. Nelson Gallery, Kansas City	June 11 - Aug. 10 May 1 - Sept. 30, '79 Nov. 1 - Jan. 15, '80 Feb. 16 - Apr. 27 Sept. 16 - Nov. 30 Jan. 5 - Mar. 15, '81 Apr. 17 - June 14
Classroom Level (M.WILLIAMS-DE OREO)	<u>Korea: Bridge of Culture</u>	June 11 - Aug. 10
Print Galleries (TALBOT)	<u>Thomas Moran Watercolors</u> <u>Other showings:</u> Amon Carter Museum Yale or St. Louis	Aug. 5 - Oct. 5



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Ground Level (LURIE) (UNITED TECHNOLOGIES CORPORATION)	<u>#Paintings from the Thyssen-Bornemisza Collection</u> (Members' Preview, Sept. 2, 6:00-10:00 pm) <u>Other showings:</u> National Gallery, Washington Detroit Institute of Arts Minneapolis Inst. of Arts Los Angeles Co. Mus. of Art Denver Art Museum Kimbell Art Museum W. Rockhill Nelson Gallery, etc. Metropolitan Mus. of Art, N.Y.	Sept. 3 - Oct. 26 Nov. 17, '79-Feb. 17, '80 Mar. 8 - May 11 May 29 - Aug. 3 Nov. 15, '80-Jan. 18, '81 Feb. 7 - Apr. 5 Apr. 25 - June 28 July 18 - Sept. 20 Oct. 9 - Dec. 6
Upper Level (HENNING)	<u>Cleveland Collects Modern Art</u>	Sept. 10 - Oct. 26
Classroom Level ( )	To be announced	Sept. - Oct.
Ground and Upper Levels (WEISBERG) (NEH)	<u>#The Realist Tradition: French Painting and Drawing 1835-1900</u> (Members' Preview, Nov. 11, 6:00-10:00 pm) <u>Other showings:</u> Brooklyn Museum St. Louis Art Museum Glasgow, Scotland	Nov. 12 - Jan. 18, '81 Mar. 7 - May 4, '81 July 14 - Aug. 31 Nov. 5 - Jan. 4, '82
<u>Print Galleries</u> (WEISBERG) (NEH)	<u>#The Watercolors of Léon Bonvin</u>	Nov. 12 - Jan. 18, '81
Classroom Level (DOEZEMA)	<u>#American Realism and the Industrial Age</u>	Nov. 12 - Jan. 18, '81

# 1981

Ground and Upper Levels (LEE)	<u>#Chinese Painting in the Kansas City and Cleveland Museums</u> <u>Other showings:</u> Kansas City Tokyo Asia Society, N.Y.	Feb. 10 - Mar. 29 Nov. 6, '80 - Jan. 4, '81 Fall '81 Jan. '82
Classroom Level (THOMAS)	<u>Textile Arts Club</u>	Mar. - Apr.



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Ground and Upper Levels (HINSON)	<u>#May Show</u> (Patrons' Preview, April 27, 2:30-5:00 pm) (Members' Preview, April 28, 4:00-11:00 pm)	Apr. 29 - May 31
Classroom Level (BREITMAN)	<u>#Art and the Stage</u>	Apr. 29 - Aug. 1
Classroom Level ( )	<u>University of Michigan Intern Exhibition</u>	May - June
Upper Level	<u>#Year in Review</u>	June 24 - Aug. 9
Ground Level (HAWLEY)	<u>#Silver in American Life</u> (Members' Preview, June 23, 6:00-10:00 pm)	June 24 - Aug. 16
Upper Level (KOZLOFF)	<u>#Ancient Animals</u>	Fall
?	<u>Art for Collectors</u>	Mid-Nov. - Late Dec.
Upper Level (HINSON)	<u>Henri Cartier-Bresson-Photographer</u>	Dec. 16 - Jan. 24, '82
Ground Level (HENNING)	<u>Kitaj</u>	Second week Dec. to third week Jan. '82
1982		
? Upper Level (KOZLOFF)	<u>Mamluk Exhibition</u>	Feb. 6 - Apr. 4
Lower Special (HENNING)	<u>A. Gorky</u> (Guggenheim)	Summer
Upper Special (CRAWFORD)	<u>Tapa: Patterns of Paradise</u>	Aug. 15 - Oct. 15
1983		
Ground and Upper Levels (LEE)	<u>Realism in Japanese Art</u> (tentative)	Late Fall or early Spring
# -- Catalogue available		

MINUTES OF THE MEETING OF THE BOARD  
OF TRUSTEES OF THE CLEVELAND MUSEUM  
OF ART, held at the Museum on Monday,  
June 28, 1982, at 5:00 p.m. in the  
Trustees' Room.

Present: George P. Bickford, James H. Dempsey, Jr.,  
George M. Humphrey II, James D. Ireland,  
E. Bradley Jones, Mrs. Edward A. Kilroy, Jr.,  
Severance A. Millikin, George Oliva, Jr.,  
Mrs. Alfred M. Rankin, Paul J. Vignos, Jr.,  
Lewis C. Williams, Norman W. Zaworski,  
Mrs. Montgomery L. Frazier, ex officio and  
John S. Wilbur, Honorary Trustee. Also pres-  
ent were Sherman E. Lee, Secretary and Direc-  
tor, William S. Talbot, Assistant Secretary  
and Assistant Director for Administration,  
and James Szubski, Jr., Manager of Membership  
and Development.

Presiding: Mr. Dempsey

The Board first met in executive session, and the President requested authori-  
zation from the Board to make such arrangements as would be necessary, up to a  
maximum expense of \$200,000, for the Museum to acquire a residence at 3071 North  
Park Boulevard, belonging to St. Paul's Church. The reason for this action is  
to purchase a very desirable and currently available home for the new Director,  
Dr. Evan H. Turner, and his family. Eventual transfer of title to Dr. Turner,  
and full reimbursement to the Museum will take place and be reported to the  
Board at a later date.

It was moved, seconded and voted that the President be authorized to take the  
necessary steps to acquire the residence in question, up to a maximum obligation  
of \$200,000. An interim report on developments and the results of this transac-  
tion will be made to the Executive Committee at the next meeting.

Messrs. Talbot and Szubski then joined the meeting and the results of the bid-  
ding for construction of the library-gallery addition were reported. Eight bids  
were submitted to the architect, all within about 10% of each other. The lowest  
bid was submitted by R. P. Carbone construction Company which in the opinion of  
the Museum staff and the architect is also the best company for the job. The  
construction bid was \$3,078,250 including a performance bond. Architect's con-  
struction supervision fee will be about \$62,000.

The Director noted that in terms of the Museum's risk in awarding a construction  
contract immediately there were \$2,600,000 in the Museum and Huntington reserves,  
and that \$1,200,000 had been raised to date from various sources by the President  
and the Development Committee. Therefore, there are sufficient funds available  
to cover basic construction costs, if necessary.

Since it is not prudent to expend all the reserves and provision must be made for the operation and maintenance of the new facility as well as renovation of the vacated library space for use by the Conservation Department, the Director presented a financial plan for meeting these needs. (Appendix A)

The basic proposal is that \$1,600,000 be used from reserve and the balance needed to fund construction and increase operating endowment be raised by a combination of an NEA Challenge Grant (already submitted), a Mellon endowment grant (awarded), and a fund-raising campaign of some \$2.5-million, a goal the Director felt could be accomplished without serious difficulty.

The newly created Development Office, under the direction of James Szubski, should be able to increase annual giving to make up any slack in the annual operating expense requirements. In short, the Director recommended since the risk was minimal, the need great, and the time right, that the contract signing should be authorized.

After serious and lengthy discussion stressing the importance of (1) current fund-raising and (2) development of annual giving, and with the specific charge that the sub-contractors listed by Carbone Construction Company be acceptable to the Museum and the architect, it was moved, seconded, and approved that the President and/or Secretary, with the advice of the Museum's counsel, be authorized to sign a contract with Carbone Construction at the figure of \$3,078,250 and that ground-breaking ceremonies be scheduled as soon as possible.

Attached as Appendix B to these Minutes are the estimated income expenses for 1983 to 1987 as prepared by the Assistant Director for Operations and Finance, Albert J. Grossman. It should be noted that the favorable picture projected is due in large part to the dropping of the year 1971 as a part of the basis for the projected estimate. 1971 was the year in which the operating costs of the Educational Wing were first experienced and this led to a 14% increase in budget for that year. The omission of the year 1971 from the base, therefore, reduced the percentage increase for expenses over the last ten years. There were several questions about the projection, and in the absence of Mr. Grossman it was agreed that they should be presented and discussed at the next meeting of the Board.

There being no further business to transact, and upon motion duly made and unanimously carried, the meeting was adjourned.

Sherman E. Lee  
Secretary

kc



THE CLEVELAND MUSEUM OF ART  
LIBRARY-GALLERY ADDITION

Project Costs

## Construction/Renovation

Construction	\$ 3,063,250
Fees, equipment, renovation	936,750
	<hr/> 4,000,000
Estimated Endowment Needs	2,000,000
TOTAL PROJECT COST	<hr/> \$ 6,000,000

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Project Funding

Construction	\$ 4,000,000
Contributions in hand for construction (also potentially qualifying for NEA 4:1 match)	1,200,000
Potential NEA funding for construction	300,000
TOTAL ACTUAL AND POTENTIAL CONSTRUCTION GIFTS	<hr/> 1,500,000
TOTAL NEEDED TO COMPLETE CONSTRUCTION	<hr/> \$ 2,500,000

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Endowment 2,000,000

Contribution in hand	500,000
Potential matching grants	<hr/> 250,000
TOTAL ACTUAL & POTENTIAL GRANTS	\$ 750,000

Funding needed to qualify for matching grants	
A.W. Mellon	500,000
NEA	<hr/> 750,000
TOTAL TO BE RAISED	1,250,000

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Total Funds to be Raised for Project 3,750,000

For Construction	2,500,000
For Endowment	1,250,000

Funds Recommended from Reserve 1,600,000

CAMPAIGN GOAL 

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\$ 2,150,000

## THE CLEVELAND MUSEUM OF ART

## COMPARISON OF INCOME AND EXPENSES

## ESTIMATED INCOME AND EXPENSES FOR YEARS 1983-4-5-6-7

	Estimated Income **	Estimated Expenses ***	Difference
1982	\$ 7,149,640.88	\$ 7,100,604.71	
Less: Ohio Arts Council Grant	( 200,000.00)	( 200,000.00)	
	6,949,640.88	6,900,604.71	\$ 49,036.17
Est. Increase	614,569.79	579,650.80	
1983	\$ 7,564,210.67	\$ 7,480,255.51	\$ 83,955.16
" "	672,424.63	628,341.46	
1984	\$ 8,236,635.30	\$ 8,108,596.97	\$ 128,038.33
" "	735,955.44	681,122.15	
1985	\$ 8,972,590.74	\$ 8,789,719.12	\$ 182,871.62
" "	805,738.57	738,336.41	
1986	\$ 9,778,329.31	\$ 9,528,055.53	\$ 250,273.78
" "	882,414.62	800,356.66	
1987	\$10,660,743.93	\$10,328,412.19	\$ 332,331.74

\*Includes all of John Huntington Art & Polytechnic Trust Estimated Income for 1982.

\*\*Estimated Income was arrived at on the following basis:

Endowment Funds	.0853
Trust Funds	.0621
Annual, Sustaining & Corporate Memberships	.0362
Helen Wade Greene Charitable Trust	.1711
Horace Kelley Art Foundation	.0440
John Huntington Art & Polytechnic Trust	.1112
Average of actual income over last 10 years, except John Huntington, which is average over last 6 years.	

\*\*\*Basis for Estimated Expenses:

Average of actual expenses over last 10 years.

MINUTES OF THE ANNUAL MEETING OF MEMBERS  
OF THE CORPORATION, of The Cleveland  
Museum of Art, held at the Museum on  
Thursday, November 17, 1983 at 11:00 a.m.

The Annual Meeting of the Members of the Corporation of The Cleveland Museum of Art was convened at the Museum on Thursday, November 17, 1983, at 11:00 a.m., this being the third Thursday in November which is the date specified for the meeting in Article V of the Code of Regulations.

James H. Dempsey, Jr., a Member of the Corporation, acted as Chairman of the meeting, and Evan H. Turner, Secretary, kept the Minutes.

The Chairman stated that as provided in the Certificate of Amendment to the Articles of Incorporation filed in the office of the Secretary of State, State of Ohio, on September 17, 1962, in Article Fourth, the Trustees of the Museum shall be the only Members of the Corporation for the purpose of any statute or rule of law relating to corporations and as such shall be entitled to exercise all the voting power of the Corporation.

The Chairman then stated that it has been the practice to hold the Annual Meeting of the Members of the Corporation upon a date when it could be immediately followed by the Annual Meeting of the Board of Trustees; that because of various pending matters which should be given further study before submission to the Members of the Corporation or to the Board of Trustees, it had been suggested that no action other than adjournment be taken until December 19, 1983.

The Chairman then stated that as the only voting member present and as authorized by Ohio law, he now voted to adjourn this meeting until December 19, 1983.

Thereupon the meeting was adjourned.

Evan Hopkins Turner  
Secretary



MINUTES OF THE ADJOURNED ANNUAL MEETING  
OF THE MEMBERS OF THE CORPORATION OF  
THE CLEVELAND MUSEUM OF ART, held at the  
Museum on Monday, December 19, 1983, at  
4:00 p.m. in the Trustees' Room

The President of the Corporation called the meeting to order and noted that the Articles of Incorporation specify the third Thursday in November as the date of the Annual Meeting of the Members of the Corporation and that this meeting had been adjourned until December 19.

The Secretary of the Corporation then read the following list of the members of the Corporation present and declared that this number constituted a quorum:

George P. Bickford, James H. Dempsey, Jr., James D. Ireland, E. Bradley Jones, S. Sterling McMillan III, Ruben F. Mettler, George Oliva, Jr., Mrs. Alfred M. Rankin, Daniel J. Silver, Mrs. Frances Taft, Paul J. Vignos, Jr., Alton W. Whitehouse, Jr., Lewis C. Williams, and Norman W. Zaworski. Also present were Evan H. Turner, Secretary and Director, William S. Talbot, Assistant Secretary and Assistant Director for Administration, Albert J. Grossman, Assistant Treasurer and Assistant Director for Operations and Finance.

The President offered the Minutes of the last Annual Meeting of the Members of the Corporation which was held on December 13, 1982 and had been circulated to the members of the Corporation.

Upon motion duly made and unanimously carried, it was voted to approve the Minutes as circulated.

The President then called for a motion to approve all acts of Officers and Trustees as recorded in the Minutes since December 13, 1982. The motion was seconded and unanimously approved.

At the request of the President, the Secretary then read the following provision of the Amended Articles of Incorporation adopted November 14, 1962, the Fourth Article as further amended on November 16, 1978:

"Fourth: The Trustees shall be the only Members of the Corporation for the purpose of any statute or rule of law relating to corporations and as such shall be entitled to exercise all the voting power of the Corporation. Any person who is elected a Trustee shall also become and remain a Member of the Corporation until for any reason he ceases to be a Trustee.

"The Board of Trustees shall be composed of not less than nine (9), nor more than eighteen (18) Trustees to be elected by the Members of the Corporation at the Annual Meeting of such Members in each year. Vacancies which may occur in said Board of Trustees may be filled by action of the Board of Trustees until the next Annual Meeting of the Members of the Corporation.

"The Members of the Corporation may, in their discretion, elect former members of the Board as Honorary Trustees for such term as the Members of the Corporation may in each instance designate. Honorary Trustees shall have the right to be present at all meetings of the Board, but shall not be considered for quorum purposes and shall have no vote at meetings of the Board.

"The Board of Trustees may, in its discretion, elect such Honorary Trustees to serve as members of Committees of the Corporation. Honorary Trustees so elected shall be full members of such Committees, shall be considered for quorum purposes and shall have the right to vote on such Committees."

The Secretary then read the names of the Members of the Corporation:

George P. Bickford, James H. Dempsey, Jr., George M. Humphrey II, James D. Ireland, E. Bradley Jones, Mrs. Edward A. Kilroy, Jr., S. Sterling McMillan III, Ruben F. Mettler, Severance A. Millikin, George Oliva, Jr., A. Dean Perry, Mrs. Alfred M. Rankin, Daniel J. Silver, Mrs. Frances Taft, Paul J. Vignos, Jr., Alton W. Whitehouse, Jr., Lewis C. Williams, and Norman W. Zaworski.

The President read the names of the Nominating Committee:

Alton W. Whitehouse, Jr., Chairman, George M. Humphrey II, Mrs. Alfred M. Rankin, with the following ex officio:  
James H. Dempsey, Jr., Daniel J. Silver, and Paul J. Vignos, Jr.

The Chairman of the Nominating Committee gave the following list of nominees for reelection to the Board of Trustees to serve the term of one year from and after their election and until their successors are duly elected:

George P. Bickford, James H. Dempsey, Jr., George M. Humphrey II, James D. Ireland, E. Bradley Jones, Mrs. Edward A. Kilroy, Jr., S. Sterling McMillan III, Ruben F. Mettler, Severance A. Millikin, George Oliva, Jr., Mrs. Alfred M. Rankin, Daniel J. Silver, Mrs. Frances Taft, Paul J. Vignos, Jr., Alton W. Whitehouse, Jr., Lewis C. Williams, and Norman W. Zaworski.

Upon motion duly made and unanimously carried, the report of the Nominating Committee was approved. The Secretary was instructed to cast the ballot electing said nominees to the Board of Trustees by unanimous vote.

The President then announced that it was the wish of A. Dean Perry to retire as an active Trustee of the Museum, a wish to which the President had agreed with great regret. He stated that Dean Perry had been a very valuable member of the Board since 1960 and served as Chairman of the Finance Committee from 1969 through 1980.

Mr. Whitehouse then moved that Mr. Perry be elected an Honorary Trustee of the Museum and that an appropriate resolution be incorporated in the Minutes. The motion was seconded, and it was unanimously voted that A. Dean Perry be made an Honorary Trustee.

There being no further business to come before the Corporation, upon motion duly made and seconded and unanimously carried, the meeting was adjourned.



Evan H. Turner  
Secretary

kc



MINUTES OF THE ANNUAL MEETING OF THE BOARD  
OF TRUSTEES OF THE CLEVELAND MUSEUM OF ART,  
held at the Museum on Monday, December 19,  
1983 at 4:00 pm in the Trustees' Room

Present: George P. Bickford, James H. Dempsey, Jr.,  
James D. Ireland, E. Bradley Jones,  
S. Sterling McMillan III, Ruben F. Mettler,  
George Oliva, Jr., Mrs. Alfred M. Rankin,  
Daniel J. Silver, Mrs. Frances Taft,  
Paul J. Vignos, Jr., Alton W. Whitehouse, Jr.,  
Lewis C. Williams, and Norman W. Zaworski.  
Also present were Evan H. Turner, Secretary  
and Director, William S. Talbot, Assistant  
Secretary and Assistant Director for Admini-  
stration, and Albert J. Grossman, Assistant  
Treasurer and Assistant Director for Operations  
and Finance.

Presiding: Mr. Dempsey

Mr. Dempsey called the meeting to order. The Secretary certified that a quorum  
of duly elected Trustees was present.

The President offered the reading of the Minutes of the meeting of the Board of  
Trustees held on September 12, 1983 and stated that they had been circulated.

Upon motion duly made and unanimously carried, it was voted to accept these  
Minutes as prepared and circulated.

The President then reported on the recent meeting of the Directors, Senior Admin-  
istrators, and Presidents of several major American museums and noted that a  
number were in serious financial difficulty, but that these and others were in the  
process of raising large amounts of money, some by having bonds issued. He noted  
that the Museum of Modern Art in New York had a fund-raising goal of \$75-million  
and that the Metropolitan was in the process of raising \$150-million. He noted  
that the new President of the Metropolitan Museum, Mr. Dilworth, had remarked  
during the meeting that all the major art museums in America had one thing in com-  
mon -- they were all seriously under-capitalized. Mr. Dempsey noted that this was  
a problem of which the Trustees and Finance Committee were aware and that strate-  
gies were under discussion.

The President then asked Mr. Oliva, as co-chairman of the campaign, to make a  
report. Mr. Oliva announced that \$6,385,285 had been raised and that the condi-  
tions for payment of the Kresge Challenge Grant had been met. He stated that the  
success of the campaign was due in very large measure to the tireless efforts of  
Mrs. Kilroy and the star-fund-raising ability of the Museum President. Mr. Oliva

Board of Trustees Annual Meeting  
December 19, 1983

2.

announced that the largest Trustee gift was \$100,000, and that the largest non-Trustee gift from an individual was \$150,000 from Mrs. Butkin; the largest corporate gift was \$50,000, which he termed somewhat disappointing, but noted that a large number of corporations did respond to the campaign. He said that the campaign had found that the Museum was very highly regarded in the community but that its programs and needs were not clearly understood. He remarked that the Museum's fund-raising was by no means over and urged Board members to continue with prospects that they are pursuing, not only for this campaign but to raise the level of annual giving. He noted that Development and Membership should be computerized as soon as possible and said that the Committee could not praise sufficiently the efforts of Mary Alcorn in coordinating campaign activities and providing vital information for the Committee and the solicitors.

The President then asked the Director to report on the proposed budget in 1984. The Director reported that the estimated operating expenses for 1984 were \$8,345,084.25, and that the estimated income was \$7,835,958.89. There was, therefore, a budgeted deficit of \$509,125.36. The Director identified certain increases in the budget over which the Museum had no control, which were outlined on the sheets distributed to each member (Appendix A). In addition to these obligatory increases, the Finance Committee had agreed, after long discussion, that a serious effort be made to make senior salaries primarily in the curatorial area, more competitive with those of similar institutions in the United States. Thus, in addition to obligatory increases, the Finance Committee had approved a salary increase figure of \$114,215.00. He noted that on the income side the Museum would not realize the full anticipated income from the increased endowment due to the campaign until all pledges had actually been paid, and that therefore only about \$88,000 of the anticipated \$188,000 of endowment income will be available in 1984. He noted that the Museum would apply to the Institute of Museum Services for a general operating grant of \$50,000, the maximum amount allowed by that Federal agency.

He also noted that the Museum would be requesting all the income of The Huntington Trust. On the expense side he remarked that the budget for special exhibitions appears significantly higher than in 1983 because not only have costs increased, but there are less possibilities for local fund-raising, and the Federal government has reduced its support for this purpose. For other notes, the Director referred the Board to the information sheets, and a summary of the total budget situation with some suggestions for examination of the Museum's programs and operation in 1984.

The Chairman of the Finance Committee reiterated the need for continued fund-raising and confirmed that the Finance Committee had approved the salary increases proposed by the Director. He remarked that the resources of the Museum were such that a reexamination of programs and priorities, although necessary, could be done in a thorough and deliberate fashion without the threat of an imminent financial crisis.

Dr. Vignos inquired about the investigation of the Museum's hospitalization plan, and Mr. Grossman reported that the possibility of self-insurance was indeed being examined at this time.

In response to a question about the percentage yield from the Museum's endowment, the figure given was 7.7%, but Mr. McMillan cautioned the Board that the 7.7% rate was the nominal rate without taking inflation into consideration. He suggested that the Museum consider seriously living within a substantially lower percentage yield which would be much closer to real income, and the difference should be treated as return of capital to be reinvested.

The Director then recommended that the Museum request from Huntington \$2,591,993.00 and from Kelley \$156,437.50.

The Director then discussed the special capital expenses in the 1984 budget. (Appendix A). The Chairman of the Finance Committee moved that the budget be approved as submitted.

Upon motion made, seconded, and unanimously carried, it was voted to approve the 1984 budget and to authorize the President and Director to submit the appropriate requests to Huntington and Kelley.

The President then asked for the report of the Nominating Committee. Mr. Whitehouse, Chairman, read the following list of nominees for election to the elective offices of The Cleveland Museum of Art.

OFFICERS

President	James H. Dempsey, Jr.
First Vice President	Alton W. Whitehouse, Jr.
Vice President	Paul J. Vignos, Jr.
Vice President	Daniel J. Silver
Treasurer	Alton W. Whitehouse, Jr.
Secretary	Evan H. Turner

The President then called for additional nominations from the floor. None were forthcoming, and upon motion duly made and unanimously carried, the Secretary was directed to cast a unanimous ballot for the candidates listed.

The Chairman of the Nominating Committee then presented the names of the following Trustees for election to the Executive Committee:

James H. Dempsey, Jr., Chairman, Mrs. Edward A. Kilroy, Jr., Mrs. Alfred M. Rankin, Daniel J. Silver, Mrs. Frances P. Taft, Paul J. Vignos, Jr., and Alton W. Whitehouse, Jr.

Upon motion made and unanimously carried, these appointments were approved.



Upon motion made and unanimously carried, it was voted to elect these Trustees as members of the Executive Committee.

The Chairman of the Nominating Committee then presented the names of the following Trustees as members of the Finance Committee:

Alton W. Whitehouse, Jr., Chairman, S. Sterling McMillan III, Vice Chairman, George M. Humphrey II, James D. Ireland, Daniel J. Silver, Paul J. Vignos, Jr., Lewis C. Williams, and James H. Dempsey, Jr., ex officio.

Upon motion made and unanimously carried, it was voted to elect these Trustees as members of the Finance Committee.

The President then announced the appointment to the Finance Committee of Morris Everett.

The Chairman of the Nominating Committee then presented the names of the following Trustees as members of the Accessions Committee:

Mrs. Alfred M. Rankin, Chairman, Norman W. Zaworski, Vice Chairman, George P. Bickford, James D. Ireland, Mrs. Edward A. Kilroy, Severance A. Millikin, George Oliva, Jr., Daniel J. Silver, Paul J. Vignos, Jr., and as representatives, Harvey Buchanan (Contemporary Art Society), Mrs. Albert Laisy (The Print Club), with the President and Director, ex officio.

Upon motion made and unanimously carried, it was voted to elect these Trustees as members of the Accessions Committee.

The Chairman of the Nominating Committee then presented the names of the following Trustees as members of the Education Committee:

Mrs. Frances P. Taft, Chairman, Mrs. Edward A. Kilroy, and Mrs. Alfred M. Rankin.

Upon motion made and unanimously carried, it was voted to elect these Trustees as members of the Education Committee.

The President then presented the following names for reappointment:

Assistant Treasurer  
Assistant Secretary

Albert J. Grossman  
William S. Talbot

Upon motion made and unanimously carried, these appointments were approved.

The President presented his appointments to the following committees:

NOMINATING

Alton W. Whitehouse, Jr., Chairman, George M. Humphrey II, E. Bradley Jones, Mrs. Alfred M. Rankin, with the following ex officio: James H. Dempsey, Jr., Daniel J. Silver, Paul J. Vignos, Jr.

DEVELOPMENT

Mrs. Edward A. Kilroy, Co-chairperson -- George Oliva, Jr., Co-chairperson, James H. Dempsey, Jr., George M. Humphrey II, Alton W. Whitehouse, Jr., and Lewis C. Williams, with Michael Sherwin appointed as a non-Trustee member.

GROUNDS

Norman W. Zaworski, Chairman -- George P. Bickford, and Mrs. Frances P. Taft.

HOUSE

Paul J. Vignos, Jr., Chairman -- Mrs. Edward A. Kilroy, George Oliva, Jr., and Mrs. Alfred M. Rankin.

Upon motion duly made and unanimously carried, the appointments of the President were approved.

The President announced the following appointments to the Advisory Council:

ADVISORY COUNCIL

Lockwood Thompson, Chairman

David V. Ragone  
President of Case Western Reserve University

Mrs. Norman S. Jeavons  
Chairman of the Junior Council

Harvey Buchanan  
Mrs. Noah L. Butkin  
Mrs. Austin B. Chinn  
Mrs. Howard P. Eells, Jr.  
Mrs. Frederick L. Emeny  
Morris Everett  
Shattuck W. Hartwell, Jr.  
Mrs. Robert M. Hornung  
Mrs. David S. Ingalls  
Mrs. L. Morris Jones  
Louis D. Kacelieff  
Hayward K. Kelley, Jr.  
Jack W. Lampl  
Peter Lewis

Joseph McCullough  
Mrs. Lucia Nash  
Mrs. A. Dean Perry  
Frank H. Porter  
Mrs. Max Ratner  
Mrs. James J. Rorimer  
Mrs. Ralph S. Schmitt  
Michael Sherwin  
Kenneth E. Snipes  
Mrs. Howard F. Stirn  
Mrs. Chester D. Tripp  
Mrs. Paul D. Wurzbarger  
Mrs. Justin G. Zverina

Upon motion duly made and unanimously carried, the appointments of the President were approved.

The President then recommended the reappointment of C. W. Eliot Paine as Chairman of the Fine Arts Garden Commission and the reappointment of Norman W. Zaworski as the Museum's representative on the Commission, to serve together with the Director of Properties of the City of Cleveland. Upon motion duly made and unanimously carried, it was

VOTED: to approve the reappointment of C. W. Eliot Paine as Chairman, and the reappointment of Norman W. Zaworski as a member of the Fine Arts Garden Commission, to serve together with the Director of Properties of the City of Cleveland.

The President recommended the reappointment of C. W. Eliot Paine and the reappointment of Norman W. Zaworski as Trustees of the Fine Arts Garden of Greater Cleveland Board, to serve thereon with the Director of Public Properties of the City of Cleveland. Upon motion duly made and unanimously carried, it was

VOTED: to approve the reappointment of C. W. Eliot Paine and Norman W. Zaworski as Trustees of the Fine Arts Garden of Greater Cleveland Board, to serve thereon with the Director of Public Properties of the City of Cleveland.

The President then recommended the reappointment of James D. Ireland as representative of The Cleveland Museum of Art to The Medical Center Co. Upon motion duly made and unanimously carried, it was

VOTED: to approve the reappointment of James D. Ireland as representative to The Medical Center Co.

The President then recommended the reappointment of Evan H. Turner as Director of The Cleveland Museum of Art.

Upon motion duly made and unanimously carried, it was

VOTED: to approve the reappointment of Evan H. Turner as Director of The Cleveland Museum of Art for 1984.

The Director then recommended the reappointment of the Staff of The Cleveland Museum of Art with changes, appointments and promotions as indicated with an asterisk (\*):



ADMINISTRATIVE STAFF

Executive Secretary to the Director  
Assistant Director for Administration  
Secretaries

Assistant Director for Operations and Finance

Comptroller

Personnel Assistant

Chief Editor of Museum Publications

Associate Editor

Associate Editor for Catalogs

Registrar

Assistant Registrar

Chief Designer

Associate Designer

Public Information, Manager and Editor

Assistant Manager

Assistants

Secretary-Assistant

Development and Membership, Manager

Assistants:

In Charge of Photographic Studio

Assistant Photographer

In Charge of Printing Department

In Charge of Restaurant

In Charge of Bookstore

Plant Operations Manager

Superintendent of Grounds & Gardens

Captain of the Guards

Assistant Captain

June I. Barbish

William S. Talbot

Kathryn E. Curtis

Linda L. Jackson

Albert J. Grossman

Howard J. Finkler

Phyllis M. Jaquays

Merald E. Wrolstad

Jo Zuppan

Sally W. Goodfellow

Delbert R. Gutridge

Carol T. Thum

William E. Ward

Joseph Finizia

Adele Z. Silver

Ann Edwards

Margaret Lynch

Les Moyse

Karen Ferguson

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Mary Alcorn

Mary Beth Oster

Nicholas C. Hlobeczy

Robert T. Falk

Mel E. Horvath

Frieda Huber

Rosemarie Hrdlicka

John Yencho

Leon Santamary

John Matyas

George Kovacic

CURATORIAL STAFF

ANCIENT ART

Curator

Assistant Curator (CMA-CWRL)

Assistant

Arielle P. Kozloff

Jenifer Neils

Christine E. Edwards

EARLY WESTERN ART

Curator

Curator of Paintings

Assistant

Curatorial Assistant

Administrative Asst.-Secretary

Patrick M. de Winter

Ann Tzeutschler Lurie

Hannelore I. Osborne

Stephen Fliegel

Martha Thomas

LATER WESTERN ART

Chief Curator

Curator of Paintings

Associate Curator of Paintings

Associate Curator

Assistant

Administrative Asst.-Secretary

Henry H. Hawley

Ann Tzeutschler Lurie

William S. Talbot

Virginia Crawford

Hannelore I. Osborne

Martha Thomas

MODERN ART	Chief Curator Curator of Contemporary Art	Edward B. Henning Tom E. Hinson
ORIENTAL ART	Administrative Head of Oriental Dept. and Curator of Japanese Art Curator Indian and Southeast Asian Art Assistant Curator Assistant for Chinese and Japanese Art Assistant in Indian Art	*Michael R. Cunningham  Stanislaw Czuma Elinor Pearlstein  Jean K. Cassill William E. Ward
PRINTS AND DRAWINGS	Chief Curator Assistant Curator Assistant Curator (CMA-CWRU) Technical Assistant	Louise S. Richards Jane Glaubinger Hilliard T. Goldfarb Charles G. Eiben
TEXTILES	Curator Research Consultant for Textiles-Islamic Art Assistant for Conservation	Anne E. Wardwell  Dorothy G. Shepherd Hermine E. Altmann
MUSICAL ARTS	Chief Curator Assistant Curator	Karel Paukert Bruce Shewitz
CONSERVATION	Chief Conservator Conservator of Paintings Associate Conservator Asst. Conservator of Paintings Preparator Assistant Preparator Administrative Assistant	Frederick L. Hollendonner ----- Bruce Christman Paula deCristofaro * Mary Brownlow * Susan M. Bosch Judith DeVere
LIBRARY	Head Librarian Reader Services Librarian Associate Librarian for Reference Cataloguer in Charge Cataloguers  Serials Librarian Slide Librarian Photograph Librarian	Jack Perry Brown * Rena Hudgins  Georgina Gy. Toth Ruta Butkus Marino * Mary Beth Betzold Peter Mills Wilson * Sheila M. Klos Sara Jane Pearman Eleanor Scheifele

(Continued)

ART HISTORY AND EDUCATION

Curator  
Assistant to the Curator  
Associate Curators  
  
Assistant Curators  
  
Supervisor of Young People's  
Programs  
Coordinator, Teachers'  
Resource Center  
Assistant for Scheduling  
Instructors:

James A. Birch  
Janet Leonard  
Helen O. Borowitz  
Marjorie Williams  
John Moore  
John Schloder  
Katherine Solender

\*Susan M. Kaesgen

Penelope D. Buchanan  
Bernice Spink  
Mariana Carpinisan  
Julie Hoover  
Gerald Karlovec  
Barbara Kathman  
Rebecca Martin  
Sheila Webb

Extensions Division --  
Assistant Curator  
Exhibition Specialists:

Andrew Chakalis  
Ann Boger  
Robert Dewey  
Patrick Gaunt  
\* Robert Thurmen

Audio-Visual Technician

Fred Janesch

The President called for a motion of approval, and upon motion duly made and unanimously carried, it was

VOTED: to approve the reappointment of the Staff of The  
Cleveland Museum of Art as indicated.

The President then called for the report of the Advisory Council which was read by the Secretary (attached to these Minutes as Appendix B).

The President directed that a letter be sent to the Advisory Council in appreciation for its support and counsel during 1982.

The President then called for the report of the Junior Council which was read by the Secretary (attached to these Minutes as Appendix C).

The President then directed that a letter be sent to the Junior Council in appreciation for its support, particularly on the Capital Campaign during 1983.



The President then presented to the Board the following Matters for Ratification noting that a substantial contribution had been made by the Millikins to their Art Purchase Endowment Fund, that the Estate of Grace Rainey Rogers had established a new Operating Endowment Fund, and that the Museum had received for the 1983 AKI Festival of Music grants from The Cleveland Foundation and The Bascom Little Fund.

Endowment Fund Contributions

THE MARY ELIZABETH CRAWFORD CROXTON INDIVIDUAL MEMBERSHIP END. FUND	
Mrs. John C. Croxton	\$ 1,192.05
Mrs. John C. Croxton	100.00
THE JULIA & JAMES DEMPSEY INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Mr. & Mrs. James H. Dempsey, Jr.	3,900.00
THE MRS. PAMELA HUMPHREY FIRMAN INDIVIDUAL ENDOWMENT FUND	
Firman Fund (Mrs. Pamela H. Firman)	500.00
THE JAMES D. & CORNELIA W. IRELAND IND. MEMBERSHIP END. FUND	
Mr. James D. Ireland	2,000.00
THE MR. & MRS. HARRY L. JACKSON IND. MEMBERSHIP END. FUND	
Mr. Harry L. Jackson	100.00
THE MR. & MRS. ALFRED M. RANKIN IND. MEMBERSHIP END. FUND	
Mr. & Mrs. Alfred M. Rankin	1,000.00
THE DANIEL & ADELE SILVER INDIVIDUAL ENDOWMENT FUND	
Rabbi & Mrs. Daniel Silver	2,500.00
Rabbi & Mrs. Daniel Silver	250.00
THE MR. & MRS. NELSON S. TALBOTT FUND IN MEMORY OF MR. & MRS. EDWIN KIRK LARGE	
The Nelson Talbott Foundation	3,500.00
THE DOROTHY T. VAN LOOZEN MEMORIAL INDIVIDUAL ENDOWMENT FUND	
Mrs. Ruth L. Webb (in memory of Mrs. Walter N. Lawson)	150.00
THE VISIBLE LANGUAGE INDIVIDUAL MEMBERSHIP ENDOWMENT FUND	
Dr. Merald E. & Dorothy Sue Parkins Wrolstad	1,000.00
THE SILVIA & JUSTIN ZVERINA FUND IN MEMORY OF LILLIE AND ADOLPH WUNDERLICH	
Mrs. Justin G. Zverina	5,000.00
THE FRANK J. & ANASTASIA M. GROSSMAN MEMORIAL SUSPENSE CONTRIBUTING END.	(NEW)
Mr. Albert J. Grossman	100.00

Art Purchase Endowment Funds

SEVERANCE & GRETA MILLIKIN	
Mr. & Mrs. Severance A. Millikin	\$ 88,779.75

Special Purpose Endowment Funds

THE ROSE E. ZVERINA FUND	
Mr. Justin Zverina	\$ 3,000.00
THE ANTON AND ROSE ZVERINA MUSIC FUND	
Mr. Justin Zverina	2,000.00
Miss Frances S. Zverina	1,000.00

ENDOWMENT CONTRIBUTIONS (continued)

Operating Endowment Funds

GENERAL ENDOWMENT #2 (Building End. Fund)

Mr. & Mrs. James E. Alcorn (Memory of Mrs. Helen Jordan)	\$	20.00
Mr. & Mrs. Jack Perry Brown		100.00
Mr. & Mrs. Tom Hinson		100.00

THE GRACE RAINEY ROGERS TRUST (NEW)

Grace Rainey Rogers Estate		18,535.35
Grace Rainey Rogers Estate		28,736.00

Upon motion duly made and unanimously carried, it was

VOTED: to make these funds a matter of record and to  
thank the donors for their generosity.

The Director reported receipt of the following Gifts and Funds:

Gifts and Funds

The Cleveland Foundation (Sarah Stern Michael Fund)	Sundry Purchase Art	\$	500.00
The College Club of Cleveland	" (for program by A. Silver)		30.00
Mr. & Mrs. Ronald Brown (honor of Mrs. Harold Ensten)	"		25.00
Mr. & Mrs. James S. Reid, Jr.	Sundry Purchase Special (Intern-Educ. Dept.)		5,000.00
Women's City Club of Cleveland	" (Education)		600.00
Young Audiences of Greater Clev. (Jennings Fund)	" (Education)		2,050.00

Dr. & Mrs. William L. Huffman	Sundry Purchase Special (BUILDING & DEVELOPMENT FUND)	\$	250.00
Jewish Community Fed. of Clev. (Nina & Sidney D. Josephs)	" (payment on pledge)		500.00
(Fred & Shirley Isenstadt)	"		100.00
Mr. & Mrs. George G. Morris, Jr.	"		100.00
Mary E. Neubert	"		10.00
Mrs. Charles Patch	"		25.00
Mr. & Mrs. Alfred M. Rankin	" (payment on pledge)		25,000.00
Martha M. Selhorst	" (payment on pledge)		500.00
Mr. & Mrs. Francis R. Zuppan	" (payment on pledge)		50.00
Jewish Community Fed. of Clev. (Frances W. & H. Jack Lang)	"		200.00
(Toby D. Lewis)	" (payment on pledge)		200.00
Mrs. James J. Rorimer	"		10,000.00
Dr. & Mrs. Ronald J. Ross	" (payment on pledge)		5,000.00
Mr. & Mrs. Edward R. Brown	"		35.00

GIFTS AND FUNDS (continued)

Building & Development Fund

Mr. & Mrs. Robert A. Clark	"	\$ 100.00
William C. Grauer	"	25.00
Mr. & Mrs. Donald F. Hoffman	"	25.00
Stephen A. Kaufman	"	25.00
Mrs. Henry E. Kleinhenz	"	50.00
Mr. & Mrs. George F. Kotlan	"	50.00
Margery A. Kowalski	"	10.00
Melvin Levine	" (payment on pledge)	50.00
Drs. Fred V. & Johna D. Lucas	"	100.00
Janet Gaylord Moore	"	100.00
Mrs. David Morgenstern (honor of William S. Talbot)	"	10.00
Dr. & Mrs. Carl F. Doershuk	"	10.00
M. Todd Engeln	"	10.00
Vera M. Ford	"	100.00
Mr. & Mrs. Harold Fallon	" (payment on pledge)	1,064.00
Irene M. Grabski	"	1,000.00
Mr. & Mrs. Robert Sords	"	15.00
Marjorie M. Alge	" (payment on pledge)	100.00
Mr. & Mrs. Jack F. Bauer	" (payment on pledge)	25.00
Dr. & Mrs. Morton Goldhamer	"	250.00
Sheridan H. Harwin	" (payment on pledge)	250.00
Mr. & Mrs. Tomuo Hoshiko	"	5.00
Jane Andrews Hughes	" (payment on pledge)	100.00
Johnson & Higgins (Matching Gifts Program)	"	25.00
Mr. & Mrs. Charles A. Smith	"	15.00
Mr. & Mrs. Wallace G. Teare	" (payment on pledge)	100.00
Mr. & Mrs. Morris Everett, Sr.	" (payment on pledge)	4,631.75
Eleanor B. Ziesing	" (payment on pledge)	1,068.75
Mr. & Mrs. Charles F. Clarke	"	500.00
Margery F. Farr	" (payment on pledge)	100.00
Jewish Community Fed. of Clev. (Joseph E. & Eleanore T. Adams)	" (payment on pledge)	1,000.00
Ann S. H. McConnell	" (payment on pledge)	500.00
McGraw-Hill Foundation, Inc. (Matching Gifts Program)	"	100.00
Dr. & Mrs. Walter S. Gibson	" (payment on pledge)	50.00
Elisabeth Holtkamp	" (payment on pledge)	50.00
Ohio Bell (Matching Gifts Program)	"	25.00
Ohio Bell " " "	"	350.00
Mr. & Mrs. Robert J. Roth	" (payment on pledge)	250.00
Mr. & Mrs. Duane Schneider	"	15.00
Dr. & Mrs. J. Edward Vernon	" (payment on pledge)	25.00
Jewish Community Fed. of Clev. (Lester Theodore & Edith D. Miller)	"	1,000.00
(Harry H. Stone Family)	"	1,000.00
Ann Koblitz Bassett	" (payment on pledge)	100.00
Mr. & Mrs. E. H. deConingh, Jr.	" (payment on pledge)	150.00
Mr. & Mrs. Macauley Carter	"	50.00
Bert L. Wolstein	"	500.00
Dr. & Mrs. Byron Hoffman	" (payment on pledge)	200.00



GIFTS AND FUNDS (continued)

Building & Development Fund

Lillian C. Zevin	"	(payment on pledge)	\$ 100.00
Cleveland Electric Illuminating Fdn.	"		15.00
(Matching Gifts Program)	"		15.00
Mr. & Mrs. John W. Cushing	"		15.00
Dr. & Mrs. Harvey Dworken	"	(payment on pledge)	500.00
Ellen B. Heberton	"		10.00
David B. Livingston, Jr.	"		10.00
Eleanora M. Neff	"		10.00
John Newell	"		15.00
Dr. & Mrs. Paul Pipik	"		15.00
SIFCO Foundation	"	(payment on pledge)	2,000.00
Mr. & Mrs. Don H. Spitz	"		100.00
Silvia W. Zverina	"		250.00
W. W. Bryan, Jr.	"		1.00
Peggy L. Buschman	"	(payment on pledge)	100.00
Dr. & Mrs. Allan M. Lerner	"		15.00
Sheryl A. Schmidt	"		10.00
Kelvin & Eleanor Smith Foundation	"	(payment on pledge)	10,000.00
Allayne E. Wick	"	(payment on pledge)	1,000.00
Mr. & Mrs. Joseph Erdelac	"	(payment on pledge)	350.00
Mr. & Mrs. Morris Everett, Sr.	"	(payment on pledge)	368.25
Nicholson Foundation	"		
(John C. Wasmer, Jr.)	"	(payment on pledge)	1,000.00
Doris G. Wagenlander	"		100.00
Mr. & Mrs. Robert Emmet	"	(payment on pledge)	25.00
Mrs. W. Griffin King, Jr.	"	(payment on pledge)	100.00
Mr. & Mrs. Donald S. McBride	"	(payment on pledge)	1,500.00
Lindsay Morgenthauer	"	(payment on pledge)	10,000.00
Helen C. Brown	"	(payment on pledge)	500.00
Howard F. Stirn	"		1,500.00
Mr. & Mrs. Jack T. Au Werter	"	(payment on pledge)	25.00
Mr. & Mrs. Raymond C. Rice, II	"		5.00
Standard Oil Company	"	(payment on pledge)	50,000.00
Esther E. Worthington	"	(payment on pledge)	100.00
Mr. & Mrs. Robert S. Friedman	"	(payment on pledge)	1,512.00
Michael B. Kilroy	"		5,005.00
M. A. Kilroy	"		5,005.00
S. Livingston Mather Charitable Trust	"	(payment on pledge)	7,500.00
Adrian L. Scott	"	(payment on pledge)	500.00
Mr. & Mrs. Michael E. Shannon	"	(payment on pledge)	50.00
Price Waterhouse	"	(payment on pledge)	2,000.00
Scott R. York	"		100.00
Antoinette K. Danforth	"	(payment on pledge)	25.00
Jewish Community Fed. of Clev.	"		
(Bernice & David E. Davis Family)	"		1,000.00
Mrs. Kenneth King	"		500.00
Nordson Foundation	"	(payment on pledge)	1,000.00
Mr. & Mrs. C. W. Eliot Paine	"	(payment on pledge)	100.00
Betty T. Toguchi	"	(payment on pledge)	50.00
Dr. & Mrs. Edgar S. Bowerfind, Jr.	"	(payment on pledge)	25.00
Mr. & Mrs. Edward Button	"	(payment on pledge)	150.00

GIFTS AND FUNDS (continued)

	<u>Building &amp; Development Fund</u>	
Jane U. Clough	" (payment on pledge)	\$ 25.00
Jane U. Clough	" (payment on pledge)	25.00
Margaret G. Devine	"	500.00
Margaret Selker Frank	" (payment on pledge)	10.00
Dr. & Mrs. Walter S. Gibson	" (payment on pledge)	50.00
Joan Alburn Hellman	" (payment on pledge)	200.00
Mr. & Mrs. George R. Moore	" (payment on pledge)	25.00
Elinor B. Morris	"	100.00
Reliance Electric Company	" (payment on pledge)	5,000.00
Mr. & Mrs. Robert K. Rich	"	100.00
Florence Brewster Rutter	" (payment on pledge)	150.00
Mary B. Stewart	" (payment on pledge)	100.00
Josephine Watt	"	100.00
Arria Morison Weir	"	250.00
Sylvia K. Adler	"	25.00
ALCO Furniture Rental Co.	"	25.00
Odessa K. Aldridge	"	10.00
Susan M. Weir-Ancker	"	100.00
Adele Paddock Ball	"	50.00
Arthur Barnes, M.D.	"	100.00
Dorothy G. Barney	"	50.00
Arthur W. Bayer, Jr.	"	100.00
James L. Bender	"	100.00
Olga C. Benderoff	"	25.00
Audrey Berris	"	6.00
Dorothy V. Berry	"	100.00
Mr. & Mrs. James F. Bills	"	25.00
Allan J. Bing	"	25.00
Dr. & Mrs. Frederic C. Bishko	"	10.00
Howard S. Bissell	" (payment on pledge)	500.00
Lelia W. Bolds	"	50.00
Kathryn G. Bondy	"	35.00
Adriana Bouterse	"	10.00
Mr. & Mrs. Pierce Bray	"	100.00
Mr. & Mrs. Charles Brennan	" (payment on pledge)	200.00
Marjorie L. Byers	"	100.00
Mr. & Mrs. Richard E. Christie	"	25.00
Ben M. Coben	"	25.00
Mr. & Mrs. Julius Cohen	"	25.00
Mr. & Mrs. Claude Conover	"	200.00
Helen M. Daube	"	500.00
Linda Dery	" (payment on pledge)	50.00
Grace C. DeVenne	" (payment on pledge)	250.00
Mr. & Mrs. Peter Van Dijk	"	500.00
Nancy J. Drake	"	25.00
Jean G. Eakin	"	100.00
Edris Eckhardt	"	10.00
Dr. & Mrs. John C. Elder	"	50.00
Mrs. Stanley Feldman	"	25.00
Jamalee E. Fish	" (payment on pledge)	50.00
Mr. & Mrs. Felix Freilich	"	5.00
Ray S. Friend	"	25.00

GIFTS AND FUNDS (continued)

Building & Development Fund

Hilda R. Fuerst	"	\$ 15.00
Mr. & Mrs. F. A. Funkhouser	"	25.00
Mr. & Mrs. Sidney Garfield	"	50.00
Mr. & Mrs. Curtis F. Garvin	"	50.00
Irene B. Gleim	"	100.00
Mrs. Milton Going	"	100.00
Mr. & Mrs. Leon Goldenberg	"	10.00
Mr. & Mrs. Joseph B. Govan	"	10.00
William H. Gunlocke	"	100.00
Jane P. Hackenburg	"	20.00
Maria J. Hall	"	100.00
Mr. & Mrs. Frank R. Hanrahan	"	100.00
Agnes O. Hanson	"	200.00
Mr. & Mrs. Sanford Hart	"	5.00
Mr. & Mrs. Robert A. Harvey	"	10.00
Mr. & Mrs. William H. Danforth	" (payment on pledge)	500.00
Mr. & Mrs. Henry R. Hatch	"	100.00
Mrs. Stuart M. Henderson	"	25.00
Mr. & Mrs. D. Peter Hochberg	" (payment on pledge)	25.00
Elva Hunting	"	10.00
Janice Jackson	" (payment on pledge)	35.00
Jack M. Jaffe	"	20.00
William E. S. James, M.D.	"	25.00
Donald W. Junglas, M.D.	"	100.00
Florence M. Keller	"	50.00
Mr. & Mrs. Donald F. Kelly	" (payment on pledge)	100.00
Mrs. Hall Kirkham	"	200.00
Emil Klewer	"	10.00
Carl J. Koch	"	50.00
Leona Krieger	"	10.00
Dr. & Mrs. Michael E. Lamm	"	100.00
Mr. & Mrs. R. Wayne Leach	"	25.00
Catherine E. Lennon	"	50.00
Hanna L. Le Sueur	"	15.00
Max Lesy, M.D.	"	25.00
Dr. Lena A. Lewis	"	25.00
Richard Lightbody, M.D.	"	30.00
Mildred C. Lindsley	"	5.00
Dr. & Mrs. Jack Lissauer	"	250.00
Mr. & Mrs. Marcelo Jacobs-Lorena	" (payment on pledge)	20.00
Ruth A. Lutz	"	25.00
Dr. & Mrs. John S. Mackrell, Jr.	"	25.00
Betty C. Madden	"	50.00
J. S. Manuel	" (payment on pledge)	50.00
Mr. & Mrs. Roger W. Marsters	"	25.00
Mr. & Mrs. Robert A. Mattoon	"	20.00
Ruth K. McDonough	"	25.00
Marguerite H. McGrath	" (payment on pledge)	120.00
Corinne B. McMahon	"	15.00
Eleanor A. Mellen	"	25.00
Mr. & Mrs. William H. Millar	" (payment on pledge)	25.00



GIFTS AND FUNDS (continued)

Building & Development Fund

Claire L. Miller	"	(payment on pledge)	\$ 350.00
Martha B. Miller	"		100.00
Elizabeth Oakes Moore	"		25.00
David A. & Florence Moritz Charitable Fdn.	"		50.00
Daurine W. Noll	"		100.00
George F. Opdyke	"		50.00
Mr. & Mrs. Michael S. Pallak	"		10.00
Dr. & Mrs. Robert Frederic Parker	"		25.00
H. H. Pevaroff, M.D.	"		15.00
Mr. & Mrs. Michael J. Pierry, Jr.	"		50.00
Robert W. Price	"		25.00
Mr. & Mrs. Mortimer Riemer	"		25.00
Adele G. Rose	"		50.00
Mr. & Mrs. Robert F. Sabo	"		50.00
Dr. & Mrs. Webb Chamberlain	"		1,000.00
Dr. & Mrs. Michael R. Cunningham	"		50.00
Mr. & Mrs. William M. Donley	"		50.00
Daniel B. Ford	"		5,000.00
Margaret Kaczmarek	"		25.00
Robert M. Krych	"		50.00
Mr. & Mrs. Robert K. Schafer	"	(payment on pledge)	500.00
Mr. & Mrs. M. R. Schlesinger	"		50.00
Meredith L. Scott	"		100.00
Arlene F. Segal	"		10.00
Rev. G. Kenneth & Mrs. Shafer	"		25.00
Lola M. Shepard	"		50.00
Harold G. Shrive	"		25.00
Mr. & Mrs. Jay Siegel	"		50.00
Dr. & Mrs. Michael V. Sivak, Jr.	"		50.00
Esther R. Stern	"		100.00
Gladys E. Stern	"		10.00
Eugene Stevens	"		100.00
Mr. & Mrs. John M. Stickney	"		50.00
Martha C. Stitt	"		50.00
Anne Taylor	"		10.00
Dr. & Mrs. Harris C. Taylor	"		50.00
Lockwood Thompson	"		500.00
J. Murray Thornton	"		50.00
Mr. & Mrs. John A. Vanek	"		100.00
Mary S. Wagley	"		100.00
Albert B. Walder	"		15.00
Lynn Weaver	"		25.00
Elmer Wengatz	"		50.00
Mr. & Mrs. John S. Wilbur	"	(payment on pledge)	4,995.00
Mr. & Mrs. David T. Wild	"		100.00
Carolyn H. Woldman	"		15.00
Alfred E. Wolf	"		50.00
Kay S. Wolf	"	(payment on pledge)	25.00
Dr. & Mrs. Sidney E. Wolpaw	"		25.00
Nancy L. Wolpe	"		50.00
Isidor Zaplatynsky	"		25.00

GIFTS AND FUNDS (continued)

Building & Development Fund

Helen V. Zink	"	\$ 50.00
Sara Mattsson Anliot	" (payment on pledge)	100.00
Helen E. Brown	"	100.00
Harriet F. Chandler	"	300.00
Jean Cohn	"	300.00
Mr. & Mrs. Richard D. Conway	" (payment on pledge)	50.00
William A. Eisenhower	" (payment on pledge)	25.00
Esther Ruth Ensten	" (payment on pledge)	400.00
Dr. & Mrs. G. W. Hasse	" (payment on pledge)	100.00
Herbert S. Ide, Jr.	" (payment on pledge)	500.00
Carol F. Lader	" (payment on pledge)	100.00
David G. Leach	"	250.00
Alberta S. Parkinson	" (payment on pledge)	100.00
Helen M. Walker	" (payment on pledge)	50.00
Dr. Ruben F. Mettler	" (payment on pledge)	11,550.00
Bolton Foundation	"	10,000.00
Dr. Michael E. Maguire	"	100.00
Mr. & Mrs. Wilbur J. Marshall	"	25.00
Mr. & Mrs. James D. Ireland	"	
(Mather Fund)	"	33,000.00
Mr. & Mrs. Severance A. Millikin	" (payment on pledge)	60,000.00
Mildred K. Bickel	"	10.00
Mr. & Mrs. Charles A. Brown	"	15.00
Mr. & Mrs. W. Conard Fernelius	"	25.00
Mr. & Mrs. Henry H. Frank	"	5.00
Mary E. Goehring	"	10.00
Mrs. Nathaniel R. Howard	"	10.00
Mr. & Mrs. Mortimer R. Kadish	"	5.00
Robert M. Lustig	"	10.00
Rose Piras	"	10.00
William Richards	"	100.00
James A. Roemer	"	50.00
May C. Targett	"	100.00
Alice Vitriol	"	25.00
Mary White Anderson	"	25.00
Peter J. Barclay	"	100.00
Fern F. Borland	"	15.00
Amalia Brescia	" (payment on pledge)	50.00
Dorothy C. Brown	"	25.00
Elizabeth A. Bucher	"	100.00
Elsie J. Cadwell	"	25.00
Nancy S. Cameron	"	50.00
Timothy F. Cogan, Esq.	"	25.00
Essie M. Croley	"	100.00
Mr. & Mrs. Clarence M. Cutler	"	25.00
Ruth Dancyger	"	50.00
Katherine B. Dempcy	"	25.00
William R. Durica	"	50.00
Mrs. Spencer C. Duty	" (payment on pledge)	100.00
Mr. & Mrs. Leonard Ente	"	50.00
Dr. & Mrs. Jacob Finkelstein	"	50.00

GIFTS AND FUNDS (continued)

Building & Development Fund

Dolores Foradori	"	\$ 25.00
Samuel T. Gaines	"	50.00
Sydney N. Galvin	"	25.00
Paul N. Gard	"	25.00
Mr. & Mrs. E. J. Garson	"	50.00
Mrs. Charles L. Gleason	"	1,000.00
Gladys G. Golden	"	100.00
K. B. Goldfield	"	35.00
Benjamin Goldman	"	50.00
Rev. Harold A. Gonder	"	25.00
Margaret E. Hain	"	25.00
Ruth L. Hankins	"	100.00
Mr. & Mrs. John H. Healy	"	25.00
Adria D. Humphreys	"	15.00
Fred D. Kidder	"	100.00
Laura L. Kirtz	" (payment on pledge)	10.00
Irene B. Kravitz	"	10.00
Mary Lind	"	25.00
Mr. & Mrs. Andrew C. Meinke, Jr.	"	20.00
Eleanor T. Meyer	"	25.00
Mr. & Mrs. Alex Miller	"	50.00
Mary Louise Miller	"	50.00
Anne T. Molnar	"	10.00
Hal H. Myers	"	25.00
Karl Werner Ohly	"	100.00
Mr. & Mrs. Richard T. Parker	"	20.00
Pamela R. Parker	"	15.00
Ruth R. Perrine	"	25.00
Harlan R. Peterjohn	"	1,000.00
Elizabeth J. Ptak	"	50.00
Mr. & Mrs. Robert H. Pugsley	"	25.00
Nancy M. Rogers	"	25.00
Robert A. Ruggles	"	20.00
Mr. & Mrs. Jon H. Sally	"	50.00
Mr. & Mrs. Roger B. Salomon	"	100.00
Clifford Savren	"	20.00
Naomi W. Schumann	"	50.00
Mr. & Mrs. Lawrence M. Sears	"	5.00
Mr. & Mrs. Jack B. Shapiro	"	50.00
Dr. & Mrs. David B. Sholiton	"	25.00
Mr. & Mrs. Edward W. Sloan, Jr.	" (payment on pledge)	200.00
Mr. & Mrs. Gary Solkiewicz	"	5.00
Daniel N. Steiger	"	25.00
Ethel B. Strattan	" (payment on pledge)	100.00
Rev. Stephen A. Towell	"	25.00
Jane B. Tripp	"	5,000.00
Mr. & Mrs. Karl Tubalkain	"	20.00
Esther O. Wagner	" (payment on pledge)	25.00
Elisabeth Weidmann	"	10.00
Daniel P. Weingarten	"	25.00
Kathryn S. Weitzel	"	100.00
John A. Wiegman	"	25.00



GIFTS AND FUNDS (continued)

Building & Development Fund

Patricia A. Wilbert	"	\$ 25.00
Mrs. A. L. W. Williams	"	10.00
Truman E. Witt, Jr.	"	50.00
Mr. & Mrs. Heinz K. Wolf	"	35.00
Mr. & Mrs. Arthur D. Baldwin, II	" (payment on pledge)	500.00
Carol E. Bosley	"	20.00
The 1525 Foundation (Mrs. Kent Smith)	"	15,000.00
Dr. & Mrs. Raymond A. Greiner	"	25.00
Leigh H. Perkins	"	100.00
P. Elisabeth Pratt	"	100.00
The Sogg Foundation, Inc.	"	500.00
Helen C. Hitchcock	"	8,016.25
Mr. & Mrs. James A. Hughes	" (payment on pledge)	1,209.38
Mr. & Mrs. John R. Donnell	" (payment on pledge)	10,668.75
Mr. & Mrs. David B. Manuel	"	2,013.75
Mr. & Mrs. Paul Asadorian	"	50.00
Mr. & Mrs. Don A. Berlincourt	"	15.00
Mr. & Mrs. W. E. Butler	"	10.00
Mr. & Mrs. Jack Diamond	"	35.00
Midwest Forge Corp.	"	2,500.00
Merritt Neal Rains	"	150.00
John Patrick Shaklee	"	5.00
Louise W. Lantz Smith	"	10.00
Robert O. Boyer	"	25.00
Muriel S. Butkin	" (payment on pledge)	50,000.00
Mr. & Mrs. Walter H. Drane	" (payment on pledge)	100.00
Firman Fund (Pamela Humphrey Firman)	" (payment on pledge)	10,000.00
Mr. & Mrs. James D. Gibans	"	50.00
Mr. & Mrs. Henry R. Hatch III	"	100.00
Frances Beam	"	50.00
Lucile M. Brittingham	"	25.00
Patricia Callahan	"	25.00
B. A. Chrenka	"	25.00
Margaret H. Clarke	"	10.00
Barbara R. Connell	"	25.00
Dr. & Mrs. Edward M. Cordasco	"	50.00
Elizabeth G. Cramer	"	25.00
Mary W. Dettelbach	"	25.00
Martha S. Donihi	"	50.00
Walter A. Dryja	"	10.00
Michael A. Ellis	"	25.00
Mr. & Mrs. F. L. Emeny	"	1,000.00
Margaret G. Friend	"	20.00
Joseph F. Frolik	"	25.00
Sanford C. Frumker	"	25.00
Alexander Ginn	"	500.00
Robert W. Gresham	"	25.00
William C. Hatch	"	50.00
Mr. & Mrs. Robert L. Herman	"	50.00

GIFTS AND FUNDS (continued)

Building & Development Fund

Ida C. Jones	"	\$	25.00
Mrs. Henri Pell Junod	"		100.00
Mr. & Mrs. Paul B. Kantor	"		15.00
Charles M. Kimball	"		248.25
Ann H. Kissell	"		100.00
Mary Jane Knisely	"		100.00
Dorcas E. Langworthy	"		25.00
Mary Lavelle	"		10.00
Charles Z. Lawrence	"		50.00
Dr. & Mrs. Oscar B. Markey	"		35.00
Esther U. Mayer	"		25.00
Mr. & Mrs. M. E. Meyer	"		25.00
Dorothy A. Michael	"		25.00
Mr. & Mrs. Robert D. Milne	"		333.00
Mr. & Mrs. Richard Ostuw	"		25.00
Robert W. Reynolds, M.D.	"		50.00
John T. Schlundt	"		100.00
Enid F. Schwartz	"		50.00
Mr. & Mrs. Clifford D. Shields	"		100.00
Mrs. Franklin G. Smith	"		500.00
Mr. & Mrs. W. W. Spanagel	"		50.00
Mr. & Mrs. Emil J. Stoker	"		10.00
Gloria Ann Walas & Raymond E. Theiss	"		20.00
Christopher E. White	"		50.00
Irene & Sidney Zehman Fdn. (Mrs. Milton Wolf)	"		100.00
Mr. & Mrs. Arthur B. Zinn	"		25.00
Mrs. Austin B. Chinn	"		36,093.75
Mrs. Harvey Barrett, Jr.	"	(payment on pledge)	558.19
Mrs. Roy Benson	"		25.00
Mr. & Mrs. Jack Berger	"		10.00
Helen R. Bialosky	"		500.00
Dr. & Mrs. David R. Bickers	"		500.00
Mrs. Jacob Bikerman	"		25.00
Richard C. Binzley	"		25.00
Mr. & Mrs. George Bissett	"		15.00
Bernice Bolek	"		20.00
Dr. & Mrs. Henrikas Brazaitis	"		15.00
Mr. & Mrs. Joseph R. Broz	"		10.00
Florence E. Burrell	"	(payment on pledge)	50.00
Mr. & Mrs. Donald F. Burrows, Jr.	"		20.00
Mr. & Mrs. Irvin Bushman	"		25.00
Mr. & Mrs. Harry R. Calsing	"		10.00
Mr. & Mrs. Robert R. Cavano	"		100.00
Mr. & Mrs. Edward L. Carpenter	"	(payment on pledge)	600.00
Drs. John D. & Mary L. Clough	"		25.00
Mr. & Mrs. Avery S. Cohen	"		15.00
Mr. & Mrs. Hilbert S. Collins	"		15.00
George B. Coombe	"		50.00
Mr. & Mrs. Harold K. Douthit	"		100.00

GIFTS AND FUNDS (continued)

Building & Development Fund

Mary Ellen Druyan	"	\$ 35.00
Mr. & Mrs. Robert P. Duvin	"	50.00
Mr. & Mrs. Hubert L. Fairchild	"	50.00
Dr. & Mrs. David L. Farrington	"	15.00
Mr. & Mrs. Ronald E. Fry	"	25.00
Mr. & Mrs. Leonard Fuller, Jr.	" (payment on pledge)	100.00
Mr. & Mrs. Robert A. Goodman	"	25.00
Mr. & Mrs. Eugene M. Gordon	"	20.00
Mr. & Mrs. Joseph G. Graskemper	"	10.00
Edith S. Greenberg	" (payment on pledge)	25.00
Mr. & Mrs. Richard M. Gross	"	100.00
Helen C. Halle	"	250.00
William C. Harsh	"	25.00
Ruth Heyn, M.D.	"	25.00
Mrs. Stephen W. Hoover	"	25.00
John L. Horton	"	20.00
Mr. & Mrs. Howard S. Israel	"	25.00
Michael Jacewicz, M.D.	"	100.00
Mary E. Jackson	" (payment on pledge)	500.00
William Martin Jean	"	25.00
Alice Johnson	"	25.00
Mr. & Mrs. Henry M. Jordan	"	10.00
S. Murray Kaesgen	"	100.00
Mrs. W. Griffin King	"	100.00
Arthur Klima, Jr.	"	50.00
Mr. & Mrs. Craig W. Koenig	"	20.00
Mr. & Mrs. William J. Kogeler	"	25.00
Mr. & Mrs. John Andrew Kundtz	" (payment on pledge)	100.00
Mr. & Mrs. Samuel H. Lampert	"	250.00
David Laudel	"	25.00
H. P. Lemm	"	100.00
Mr. & Mrs. William C. Lester	"	100.00
Mr. & Mrs. Thomas A. LoGrasso	"	20.00
Barbara W. McCorkhill	"	25.00
Mr. & Mrs. Henry M. Metcalf	"	50.00
Mr. & Mrs. Robert R. Miller	"	25.00
Amanda Ford Morris	"	100.00
Mrs. Jarvis S. Morris	"	100.00
Mr. & Mrs. John T. Mulligan	"	25.00
Arthur J. Newman, M.D.	"	100.00
Dr. & Mrs. Peter Nintcheff	"	100.00
Mr. & Mrs. E. L. Novotny	"	25.00
Mr. & Mrs. Elmer I. Paull	"	25.00
Mrs. Maurice R. Phillips	"	100.00
Wilma J. Phipps	" (payment on pledge)	25.00
Mr. & Mrs. Harry W. Pollock	"	100.00
Mr. & Mrs. D. James Pritchard	"	50.00
Mrs. Hyatt Reitman	"	100.00
E. C. Savage	"	30.00





GIFTS AND FUNDS (continued)

Building & Development Fund

Mr. & Mrs. Anthony Schepis	"	\$ 25.00
Mr. & Mrs. Erwin F. C. Schulze	"	5.00
Mr. & Mrs. David Seidenfeld	"	20.00
Harlan E. Sherman	"	50.00
Albert Shnaeder	"	15.00
Harold G. Shrive	"	25.00
Helen D. Stevens	"	10.00
Mr. & Mrs. S. J. Stryffeler	"	25.00
Mrs. James N. Sutherin	"	25.00
Frederick L. Taft	"	100.00
Dr. & Mrs. Robert L. Tannenbaum	" (payment on pledge)	100.00
Robert C. Waltz, M.D.	"	75.00
Mrs. Richard C. Weiss	"	30.00
Mrs. D'Alte Welch	"	50.00
Park Fulton West Company	"	50.00
James W. White	"	25.00
Mrs. David R. Williams, Jr.	"	100.00
Anna Mary Winton	"	15.00
Mr. & Mrs. David Yellen	"	15.00
Mr. & Mrs. Allan J. Zambie	"	15.00
Gilbert W. & Louise Ireland Humphrey Fdn.	" (payment on pledge)	3,500.00
Hermine Altmann	"	50.00
Mr. & Mrs. John Hildt	" (payment on pledge)	500.00
Mr. & Mrs. Michael Horvitz	" (payment on pledge)	250.00
Dr. & Mrs. Hans Hirschmann	"	50.00
Ellen E. Stirn	" (payment on pledge)	333.00
Frieda M. & Arthur W. Steudel Foundation	"	100.00
Mr. & Mrs. Joseph B. Milgram, Jr.	" (payment on pledge)	500.00
Mr. & Mrs. Gilbert P. Schafer, Sr.	"	10,031.06
Mrs. Robert Alspaugh	"	1,000.00
Harold F. Gilbert	" (payment on pledge)	1,500.00
Ireland Foundation	" (payment on pledge)	1,400.00
Mr. & Mrs. Albert W. Laisy	" (payment on pledge)	1,000.00
Perkins Charitable Foundation	"	3,600.00
Van Dorn Company	"	1,000.00
Emma K. Plank	"	50.00
Norman C. Richter	"	25.00
Mr. & Mrs. Robert J. Schultz	"	25.00
Sidney Stark, Jr.	"	25.00
Herman R. Sutherland	"	35.00
Dianne M. Swaidner	"	10.00
Mr. & Mrs. Arnold G. Tew	"	25.00
Mr. & Mrs. Chilton Thomson	" (payment on pledge)	125.00
Mr. & Mrs. Jules Vinney	"	25.00
Caterpillar Foundation	"	35.00
(Matching Gifts Program)	"	35.00
Cleveland Electric Illuminating Fdn.	"	70.00
(Matching Gifts Program)	"	70.00
Dorothy T. Fairbank	" (payment on pledge)	100.00
Dr. & Mrs. Walter S. Gibson	" (payment on pledge)	50.00
Pamela A. Jameson	"	15.00
June Petrequin	"	25.00

GIFTS AND FUNDS (continued)

Building & Development Fund

Kathryn S. Weitzel	"	\$ 10.00
Edna M. Boynton	"	50.00
Hon. & Mrs. A. J. Celebrezze	" (payment on pledge)	500.00
Mrs. John A. Greene	" (payment on pledge)	500.00
Harvey Buchanan	" (payment on pledge)	400.00
Mrs. Hugh R. Gibson	" (payment on pledge)	300.00
Ruth W. Herring	"	150.00
The Klein Foundation	"	
(Mrs. Jack L. Brown, Jr.)	" (payment on pledge)	300.00

John Huntington Art & Polytechnic Trust	4th Quarter Appropriation	550,000.00
Horace Kelley	3rd Quarter Appropriation	30,000.00
Anonymous	Sundry Gifts Operating	2.00
Anonymous	"	6.00
Richard T. Baker Foundation	"	50.00
Helen Borowitz	" (Educ.-honorarium/CWRU lecture)	50.00
Central National Bank	" (Clev. Arts Festival)	2,000.00
Cleveland Foundation	" (Musical Arts-AKI Festival)	7,000.00
Cleveland Institute of Music	" " " "	1,000.00
The Kelvin & Eleanor Smith Foundation	"	1,000.00
Helen Wade Greene Charitable Trust	"	9,449.96
Bascom Little Fund	" (Musical Arts-AKI Festival)	3,000.00
R. Thomas	"	10.00
Mr. & Mrs. Courtney Burton		
(memory of R. Henry Norweb, Sr.)	<u>SUSPENSE</u>	100.00

Corporate Memberships

Huntington Bank of Northeast Ohio	\$ 1,650.00
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Upon motion duly made and unanimously carried, it was

VOTED: to accept these gifts for the purposes indicated,  
to express to the donors the appreciation of the  
Trustees, and to allocate sums contributed for works  
of art to the Accessions Committee.

The Director drew the attention of the Trustees to the loan requests from The Metropolitan and the Capodimonte Museum in Naples for our Caravaggio "The Crucifixion of St. Andrew", a loan to the museum which is jointly mounting the Cavallino exhibition in 1984.

REQUEST FOR LOANS - Recommended

Brooks Museum of Art Memphis, TN 9/15-10/28/84	79.28	LOOKING FOR A MONASTERY IN THE MISTY MOUNTAINS, Ch'en Shun, Chinese Ming Dynasty, hanging scroll
Kimbell Museum of Art Fort Worth, TX 12/2/84-1/27/85	77.56	FISHERMAN'S JOY, Ch'ien Ku, Chinese Ming Dynasty, handscroll
	54.581	THE LUTE SONG: SAYING FAREWELL AT HSUN-YANG, Wen Po-jen, Chinese, Ming Dynasty, handscroll
	77.4	FLOWERS OF THE FOUR SEASONS, Wang Ku-hsiang, Chinese, Ming Dynasty handscroll
Metropolitan Museum of Art New York, NY Galleria Nazionale di Capodimonte Naples, Italy 2/6/85-6/30/85	76.2	THE CRUCIFIXION OF ST. ANDREW Michelangelo Merisi da Caravaggio, Italian, ca. 1607, oil on canvas
George Eastman House Rochester, NY 12/16/83-5/5/84	80.174	PORTRAIT OF CLARENCE WHITE, Ema Spencer, ca. 1898, platinum
National Gallery of Victoria Melbourne, Australia 7/25-9/23/84	72.8	BOTTLE, GLASS, AND FORK, Pablo Picasso, 1912, oil on canvas
Art Gallery of New South Wales Sydney, Australia 10/10-12/2/84	58.45	FIGURES IN PINK (THE HAREM), Pablo Picasso, 1905, oil on canvas
John and Mable Ringling Museum of Art Sarasota, FL 12/5/84-2/3/85	57.496	POPE INNOCENT X, Alessandro Algardi and assistants, executed ca. 1650, Italian, bronze
Wadsworth Atheneum Hartford, CT 3/20-5/20/85		
Newport Harbor Art Museum Newport Beach, CA	69.252	METRO, Joan Mitchell, 1958, oil on canvas
Grey Art Gallery New York, NY	65.80	SPLIT LEVEL, Michael Goldberg, 1958 oil on canvas
Worcester Art Museum Worcester, MA		
University of Texas Austin, TX May 1984 til 1986		



REQUEST FOR LOANS - Recommended (cont.)

Wasmer Gallery, Ursuline College Pepper Pike, OH 11/1/83-1/19/84	24.259 23.945 19.12 40.340 49.417/ .418	GEOMETRIC GREEK AMPHORA, Greek, 8th c. BC, terra cotta VASE, ROMAN HEAD, 2nd-3rd c., glass BOTTLE, Sidonian, glass CHRIST IN THE GARDEN OF GETHSEMANE, Flemish, 16th c., stained glass TWO CARVED WALNUT DOORS, Spanish 16th c., furniture
Dayton Art Institute Dayton, OH 4/14-5/20/84	77.94 53.671 64.25 27.333 30.545 65.69	THE THREE GRACES, Francois Janinet (after Pellegrini), engraving COLLECTION OF FOUNTAINS: No. 1 Gabriel Huquier (after F. Boucher) etching THE DESCENT FROM THE CROSS, Gilles Demarteau (after J-B-M Pierre), crayon manner engraving ANCIENT RUINS, Jean Claude Riache (Abbé de St. Non) (after le Prince) etching LES SOIRÉES DE ROME: LA GALERIE ANTIQUE, Hubert Robert, etching THE RAPE OF EUROPA, Nicolas Le Sueur (after Paolo Farinati), chiaroscuro woodcut
Dayton Art Institute Dayton, OH 7/27-9/9/84	75.32 43.52 45.28 42.625	THE SACRIFICE OF ISAAC, platter, French, 16th c., manner of Palissy DRUG JAR, Italian, Faenza, late 15th c. ALBARELLO with pseudo-kufic letters, Spain, Valencia, 14th c. PLATE WITH SHIELD signed FXAR, Italian, Urbino, 1523
National Gallery of Art Washington, DC 6/17-9/23/84 Charlottenburg Palace Berlin (B.R.D.) 2/85-4/85	28.661	THE ROMANCER, Jean Antoine Watteau red and black chalk
Akron Art Museum Akron, OH 1/29-3/25/84	TR 16043/5	OFF THE WALL, Moe Brooker, 1980 oil on canvas

REQUEST FOR LOANS - Recommended (continued)

Baltimore Museum of Art Baltimore, Maryland 11/11/84 - 1/6/85 Museum of Fine Arts Boston, Mass. 2/5 - 3/31/85 Minneapolis Institute of Art Minneapolis, Minn. 4/30 - 6/22/85	25.1217	PORTRAIT OF ENTOINE WATTEAU, Francois Boucher, etching
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Fine Arts Museum of Long Island Hempstead, N.Y. 4/22 - 6/17/84	69.251	AEGEAN I, Adja Yunkers, 1967 acrylic and collage on canvas
	61.53	FETE GALANTE, Adja Yunkers, 1960 gouache on cardboard
	66.138	UNTITLED NO. 2, Adja Yunkers, 1961 pastel on paper

Upon the recommendation of the curators concerned and the Director, and upon motion  
duly made and unanimously carried, it was

VOTED: to approve the loans with the understanding that the usual  
expenses and other conditions required by the Museum would  
be met.

The Director reported the receipt of the following requests for loans which had been  
declined:

Westmoreland County Museum of Art Greensburg, PA 5/25-7/22/84	17.946	PORTRAIT OF GEORGE WASHINGTON, Charles Willson Peale, oil on canvas
	21.1239	PORTRAIT OF MISS DORA WHEELER, William Merritt Chase, oil on canvas
	1984.27	BIGLIN BROTHERS TURNING THE STAKE, Thomas Cowperthwaite Eakins, oil on canvas

ACA Galleries New York, NY 3/3/-3/24/84	1339.23	THE PARK, WINTER, Leon Kroll, oil on canvas
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Musée Granet Aix-en-Provence, France	77.43	CHURCH STREET EL, Charles R. Sheeler, Jr. 1920, oil on canvas
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REQUEST FOR LOANS -DECLINED (continued)

Museum of Fine Arts  
Macon, GA  
3/16-5/6/84  
St. Petersburg Museum  
St. Petersburg, FL  
6/1-7/15/84

-- A group of George Bellows prints  
(Nothing specific requested)

Upon the recommendation of the curators concerned and the Director, and upon motion duly made and unanimously carried, it was

VOTED: to approve the action of the Director in declining these requests for loans.

The Director then reported the following changes in loan requests:

Musée du Petit-Palais  
Paris, France  
2/8-5/6/84  
Montreal Museum of Fine Arts  
Montreal, PQ  
6/21-9/23/84  
Wadsworth Atheneum  
Hartford, CT  
10/20/84-1/6/85



432.15 MOTHER AND CHILDREN, William Adolphe Bouguereau, oil on canvas



The above loan was not recommended at the Trustees Meeting of May 2, 1983. It is now requested to recommmend the loan to Montreal Museum of Fine Arts and Wadsworth Atheneum. The Cleveland Museum of Art will not lend to Musée de Petit-Palais.

Krannert Art Museum  
University of Illinois  
Champaign, IL  
11/12/83-1/20/84

53.353 CHRIST, THE VIRGIN AND ST. JOHN WITH ST. PAUL AND ST. CATHERINE Marcantonio Raimondi, engraving

The above loan was approved at the Trustees Meeting of September 12, 1983. It is now requested to add Duke University Art Museum to the itinerary and to extend the date to early spring 1984.

Grey Art Gallery and Study Center  
New York University  
New York, NY  
4/2-5/26/84  
Newport Harbor Museum  
Newport Beach, CA  
through 9/15/84

65.14 WOMAN WEARING A FLOWER, Richard Diebenkorn, oil, 1958



REQUEST FOR LOANS - CHANGES

The foregoing loan was approved at the Trustees Meeting of September 12, 1983. It is now requested to change the dates for the Grey Art Gallery to 3/27 - 4/28/84.

Arts Council of Great Britain London, England 4/12-5/28/84 Whitworth Art Gallery Manchester, England 6/9-7/29/84 Leeds City Art Gallery Leeds, England 8/10-9/84	70.29	WENDING BACK, Anthony Caro, painted steel
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The above loan was approved at the Trustees Meeting of September 12, 1983. The request for the loan has now been withdrawn.

The British Museum London, England 5/23-8/19/84	77.9	WRIST REST, China, Ming Dynasty carved ivory
	70.137	BOX CARVED IN SHAPE OF MELON WITH INSECTS, Lid, China, Ch'ing Dynasty, 18th c., ivory
	70.138	BOX CARVED IN SHAPE OF MELON WITH INSECTS, lid, China, Ch'ing Dynasty, 18th c., ivory
	77.65	TWO BOYS PLAYING, wall plaque, China Ming Dynasty, ivory
	40.691	NAN-CHI HSIEN-WENG: OLD IMMORTAL OF THE SOUTH POLE, China, Ming Dynasty ivory
	68.70	PEDESTAL IN FORM OF DOUBLE LOTUS, China, T'ang Dynasty, ivory
	15.333	HARITI AND CHILD, China, T'ang Dynasty ivory
	70.135	LION DOG, China, Sung or Yüan Dynasty ivory
	68.280	PADMAPANI LOKESVARA, China, ca. 10th c. Five Dynasties Period, ivory
	64.368	TAOIST FIGURE, China, Southern Sung Dynasty, wood and ivory

The above loan was approved at the Trustees Meeting of September 12, 1983. It is now requested to delete the following:

70.137	BOX CARVED IN THE SHAPE OF MELON WITH INSECTS, lid, China, Ch'ing Dynasty, 18th c., ivory
15.333	HARITI AND CHILD, China, T'ang Dynasty ivory
70.135	LION DOG, China, Sung or Yüan Dynasty ivory
68.280	PADMAPANI LOKESVARA, China, ca. 10th c. Five Dynasties Period, ivory

REQUEST FOR LOANS - CHANGES

The Beck Center	48.146	THE FRUIT MARKET, Richard Earlom, mezzotint
Lakewood, OH		
12/14/83-2/8/84	51.278	FALL OF ADAM AND EVE, Hans Burgkmair (copy of), woodcut
The Beachwood Museum		
Beachwood, OH	71.113	GLUTTONY, James Ensor, etching
3/2-4/7/84	26.260	BACCHANALIAN GROUP WITH WINE PRESS, Andrea Mantegna, engraving

The above loan was approved at the Trustees Meeting of May 2, 1983. It is now requested to change the dates to 12/28/83-2/8/84 for The Beck Center and to 3/3-4/15/84 for The Beachwood Museum. It is also requested to add the following items:

71.301	KRISHNA DINES WITH THE GOPAS, India Kangra, ca. 1800, color on paper
71.303	DINING SCENE, India, Mughal, ca. 1600 color on paper
40.1029	BEGINNING OF A CELEBRATION, Kitagawa, Japanese, woodblock print
47.537	JADE BOWL, China, Ch'ing Dynasty
18.427/ .430	CELADON CUP AND STAND, Korea
55.299	TEAPOT, I-Hsing ware, China, Ch'ing Dynasty
56.703	TEABOWL, Sung Dynasty, China, 960-1279 AD
30.199	COURTESAN MAKING TEA, Koriusai, Japanese woodblock print
44.175	DISH, Famille Rose, China, Ch'ing Dynasty
40.939	TEA CADDY WITH STORAGE BOX AND BAGS, Japan, 18th c.
54.700	LAST SUPPER, Anonymous French, pen and brown ink
51.180	RODENT EATING CORN, Peru, Mochica
40.238	MOTE SEON, silver, American, 18th c.
50.152	MARROW SCOOP, silver, English, 1808
53.378	BOWL IN THE FORM OF A BEAVER, wood, Haida
72.305	LIQUEUR GLASS, Tiffany, Favrilie
66.497	KOVSH, silver gilt, enamel, Russian, Fedor I
43.329	TEAPOT IN THE FORM OF A HOUSE, English, c. 1745
72.345	TEA OR COFFEEPOT, silver, American (1811-1828)
40.169	PAP BOAT, silver, American, 18th c.
60.271/ .272	SALT AND PEPPER SHAKERS, silver, American, Miller, 1960
49.173	HITCHCOCK CHAIR, American, 19th c.
43.188	DOUBLE BRIDAL CUP, silver, German c. 1600
77.77	COCONUT CUP IN SILVER MOUNT, England/Netherlands, 1675-1700

REQUEST FOR LOANS - CHANGES

Additional Objects for The Beck Center and The Beachwood Museum (cont.)

43.663	GRINLING GIBBONS OVERDOOR DECORATION, English, ca. 1675-80
19.172	CUP AND SAUCER, French, ca. 1800-1810
40.21	SAUCE BOAT, silver, French, 1743
73.19	PYXIS WITH BANQUET AND PROCESSION SCENES, Steatite, Anatolia, Hittite early 8th c. BC
75.91	FEEDING VESSEL IN THE FORM OF A SHREW Sicily, Provincial Greek, 2nd half of 5th c. BC
14.654	LIBATION TABLET OF HARSIESE, Egyptian Empire or later Dynasty XVIII or XIX 1580-1205 BC

Upon the recommendation of the curators concerned and the Director, and upon motion duly made and unanimously carried, it was

VOTED: to approve these changes in loan requests.

The Director presented the list of donors whose total contributions entitle them to election to higher categories of membership. (Attached to these Minutes as Appendix D).

Upon motion made and unanimously carried, it was voted to elect the donors listed to those higher categories of membership to which they are entitled by their total contributions, and that a letter of notification of this action be sent to each donor.

The Director then asked the Trustees to appropriate the following sums approved by the Accessions Committee on the dates listed below, from the income of the funds allocated to the purchase of works of art:



January 7, 1983

J. H. Wade Fund	\$ 102,200.00
Leonard C. Hanna Jr. Bequest	379,972.23
John L. Severance Fund	158,008.66
Andrew R. and Martha Holden Jennings Fund	10,832.51

May 9, 1983

Leonard C. Hanna Jr. Bequest Fund	\$ 915,000.00
Delia E. Holden Fund	14,406.88
Andrew R. and Martha Holden Jennings Fund	10,500.00
Mr. and Mrs. William H. Marlatt Fund	93,839.40
The Severance and Greta Millikin Purchase Fund	12,000.00
John L. Severance Fund	386,035.00
J. H. Wade Fund	5,000.00
Edward L. Whittemore Fund	1,297.50

October 12, 1983

The Severance and Greta Millikin Purchase Fund	\$ 18,000.00
Andrew R. and Martha Holden Jennings Fund	108,920.00
Sundry Purchase Art	8,315.00
Wishing Well Fund	1,800.00

November 28, 1983

Andrew R. and Martha Holden Jennings Fund	\$ 72,349.31
Mr. and Mrs. William H. Marlatt Fund	68,655.00

December 5, 1983

Leonard C. Hanna Jr. Bequest	\$ 540,000.00
John L. Severance Fund	22,000.00
J. H. Wade Fund	16,129.57
Anne Elizabeth Wilson Fund	3,500.00

December 14, 1983

The Severance and Greta Millikin Purchase Fund	\$ 14,400.00
J. H. Wade Fund	105,000.00
Dudley P. Allen Fund	8,800.00
A. W. Ellenberger Sr. Memorial Endowment Fund	1,564.80
John L. Severance Fund	450,000.00

Upon motion made and unanimously carried, it was

VOTED: to appropriate for the use of the Accessions Committee the amounts they had requested as herein listed from the income of the funds available for the purchase of works of art.

Mr. Talbot then reported that two recent grants had been awarded, both by the National Endowment for the Arts. For the exhibition of Kushan Sculpture an award was made of \$50,000, and for the special exhibition of works by Bernardo Cavallino, a grant of \$65,000.

Mr. Talbot also reported that as of October 31, 1983 the Museum membership was 10,028, an increase of 315 members over last year. Attendance to November 30, 1983 was 440,643, slightly ahead of the similar period in 1982, and slightly behind the similar period in 1981.

Concerning the cataloging of the collection of American Silver for which the Luce Foundation has awarded a grant, the Director reported that the son and sister of Hollis French have agreed to a full study of the collection and the publication of the complete findings. The Director asked for approval by the Board of Trustees for the publication of these findings, and after a motion duly made and seconded, it was voted to approve the publication of the complete results of research on the collection of American Silver.

The Director then reported that his outside commitments fell into three major groups: those which benefit the Museum directly; those which carry out the Museum's institutional responsibility; and those which promote outreach in the Cleveland area. Exemplifying the first category, he reported that he was a member of the Indo-U.S. Museum Commission, the Japan-U.S. Friendship Commission, and on the committee advising The Getty Museum on its conservation center. Following into the second category, the Director stated that he was Vice President of The American Federation of Arts, and that he was on the Board of Trustees of the Amon Carter Museum, Fort Worth, Texas. In the third category would fall his membership in the review Panel of the City Planning Commission and his membership on the Board of The New Gallery.

The dates of Board Meetings for 1984, after some discussion were established for February 20 and May 7, with the dates of September 17 and December 17 subject to possible revision later in the year.

The attention of the Board was drawn to several coming events:

January 30	Dedication of the library
February 6	Donors' preview of galleries and library
February 7	Members' preview of galleries and library
February 21	Members' preview of <u>Year in Review</u> and <u>Photo Secession</u> exhibitions

The President then submitted the following resolution for approval by the meeting:

"Be it unanimously resolved that the Board of Trustees of The Cleveland Museum of Art does this 19th day of December, 1983 by this resolution record in the minutes of the meeting of this Board, held this day, its appreciation and thanks to Mary Alcorn for her valued services in connection with the first public campaign for support ever conducted by this institution.

"Be it further resolved that the President and Director be directed to execute and deliver an attested copy of this resolution to her."

Upon motion made and duly seconded, it was unanimously voted to approve this resolution and its instructions.

There being no further business to come before the meeting, it was adjourned to executive session at 5:15 p.m., to be followed by cocktails and dinner.

Evan C. Turner  
Secretary

kc



[Dec 19, 1983]

To summarize Museum budget figures for fiscal '84  
Presented in detail on the following pages:

Salaries	\$ 5,103,485.72	(increase of 7.4% over '83)
Other Expenses	3,241,598.53	(increase of 13.5% over '83)
	<u>8,345,084.25</u>	
Estimated Income	7,835,958.89	
Estimated Deficit	\$ (509,125.36)	

The scale of the deficit is more easily understood when certain obligatory increases in expenses are identified:

1. Cost-of-living for 1984 negotiated by Union representatives, October '82 (a \$.30 per hr. inc.)	\$ 162,909
2. Increase in electricity (Approx. \$100,000 for new wing)	110,000
3. Blue Cross-Blue Shield	134,530
4. Workmen's Compensation	33,000
5. Social Security	27,000
6. 8 people previously approved for security & maint. of 37,000 sq. ft. in new galleries & library	<u>84,736</u>

In addition, after extensive discussion, the Finance Committee agreed that some effort should be made to make certain senior salaries (primarily in the curatorial area) more competitive with those of peer institutions. Thus the Committee approved a figure of \$114,215. Otherwise, there are no new programs in the 1984 budget; and existing programs are maintained at essentially the same level.

#### Notes re income:

1. The program for the capital campaign established that \$2,500,000 of the \$6,700,000 to be raised should become part of endowment to provide income for the operating needs of the new space. Given the dependence upon pledges over three to five years to assure the success of the campaign, no more than \$1,176,000 of the projected endowment should be on hand at the beginning of the fiscal year. Thus only \$88,200 of the anticipated \$187,500 of income will be available in 1984.
2. The Museum has never before approached the federally funded Institute for Museum Services for monies to offset expenses; the budget here proposed assumes that in 1984 the Museum will make application for \$50,000, the maximum amount allowed by act of Congress. There would seem little reason not to believe that the application will be successful.
3. In fiscal '83, for the first time, The Cleveland Museum of Art requested an amount equal to the anticipated income of the Huntington Trust, \$2,458,458. At that time the Museum was promised \$2,200,000 on the understanding that the remainder could be requested in December '83 (as will, in fact, be done). This budget projects a request for the 1984 anticipated income, \$2,591,993.

[Dec. 19, 1983]

Notes re expenses:

1. The exhibition budget appears significantly greater than that of 1983. In fact, in terms of gross figures, the budget for the new year is 8% less than that of the previous year. However, even as costs have increased, there are less possibilities for fund-raising. The federal government has reduced monies available for exhibition even as, with the Museum's current capital campaign, it was not possible to go to local sources for funding.
2. Analysis of certain leadership salaries, notably in the curatorial areas, with those of our peers among the private museums (identified as Boston, the Metropolitan, Philadelphia, Toledo, Chicago, and Los Angeles) shows that the Cleveland salaries are not competitive today. In planning the ranges, the salaries of Boston and Philadelphia was taken as a frame of reference.
3. The Musical Arts program is self-supporting.
4. No costs for a major campaign for new members are presently included.

SUMMARY

The Museum's budget is a tight one. Thus, as we have seen, little significant progress will be made in trying to reduce the budget on a line-by-line basis. It would seem, therefore, that several routes must be explored simultaneously in the coming months if a balanced budget is to be achieved:

- (1) The justification for all programs should be carefully re-examined as well as the validity of long-standing goals.
- (2) An active campaign for new members should be undertaken to create a broader basis for annual giving.
- (3) A study should be undertaken to see whether there may be a potential savings in the Museum's charges for energy, as has been suggested by Savage Engineering Inc.
- (4) The policy on income from Museum held investments as well as those of Trusts should be reconsidered.
- (5) A thoughtful campaign should be mounted to change the public's long-standing assumption that the Museum's resources are such that income easily exceeds operating needs. The case will not be easy to make, given the endowment, but it is essential if programs are to be cut and/or admission charged.

[Dec 19, 1983]

## ADVISORY COUNCIL

Three meetings of the Advisory Council were held in 1983. The first was on February 22, 1983, Mr. Lockwood Thompson presiding and eight members present. Dr. Lee reported that \$3.8-million were in hand or pledged toward the building and endowment campaign and that the National Endowment for the Arts Challenge Grant had been substantially met.

After a brief discussion of the background and development of the special exhibition Reflections of Reality in Japanese Art by Dr. Lee, Marjorie Williams described the complementary special exhibition she organized on Japanese prints: Realities of the "Floating World."

The year's second meeting on May 24, 1983 with ten members present was the last for retiring Director, Sherman E. Lee. Chairman Thompson expressed the Council's thanks for his twenty-five years of leadership. The Director then reported that the new library-gallery was going well and that 60% of the fund-raising goal had been reached. A discussion followed on the subject of membership benefits and dues. It was the sense of the Council that even though free admission could not be offered as a benefit, the Museum should raise dues for annual membership from \$15 to \$25 and for sustaining membership from \$35 to \$50. Such increases were felt appropriate in the light of dues assessed by comparable institutions. A cost accounting of direct member benefits was urged so the Museum's net income from membership could be determined. If an effort is made to increase membership growth substantially above the present yearly average of 200, additional benefits of: special "new member" events and a free publication were thought appropriate. The present corporate benefit of transferable individual membership for 10 to 20 employees was thought appropriate and additional direct benefits not necessary. It was urged, however, that corporate members should be kept informed of the Museum's programs, progress, and needs on a continuing basis. The meeting adjourned to the new library-gallery where Tom Hinson and Jack Brown provided a tour of the building.

The last meeting of 1983 took place on September 26 with thirteen members present. Chairman Thompson welcomed Mr. Turner to the Museum, and the new Director summarized his activities and goals for the first few months. One of the ways he was gaining a better understanding of the staff and collection was through reports he requested from each curator on the state of the collection in his or her care with recommendations for future acquisitions, and the care, exhibition, and publication of the collection. Noting that the Getty and Kimbell museums now have acquisition funds surpassing Cleveland, and competition would be stronger, Mr. Turner said he was actively establishing relations with American and European dealers.

The Director then discussed the vital role played in the Museum by the Conservation Department and asked Chief Conservator Fred Hollendonner to describe the

Dec 19, 1983

Advisory Council

2.

treatment of a recently acquired Chinese sculpture sold as Sung from which six layers of paint and gesso were removed to reveal a superb dry lacquer sculpture of the T'ang Dynasty, possibly the earliest dry lacquer known. Such discoveries, said Mr. Turner, could only be made by experienced conservators and curators with access to modern equipment.

Mr. Dempsey then reported the fund-raising campaign had reached over \$5-million with \$1.2-million needed by January 15, 1984 to secure the Kresge Foundation challenge of \$400,000.

The meeting then adjourned to tour the nearly-completed library-gallery addition.

Respectfully submitted,

Lockwood Thompson

kc





(Dec 19, 1983)

## THE JUNIOR COUNCIL

In continuing the tradition of commitment and service to The Cleveland Museum of Art, the Junior Council this year has given more volunteer hours than ever before. We continue to staff the Information Desk daily. In an effort to improve the quality of performance, each volunteer was required to attend a "refresher" training course to update her knowledge of, and facilitate her use of the information provided at the Desk, all of which has been painstakingly and efficiently reorganized by the Public Information Department.

Our members have hosted all the Members' Previews of Special Exhibitions, assisted at Press Previews, double-staffed the Information Desk during the popular and crowded Reflections of Reality exhibition, served as sales people for the 1983 May Show and hosted where needed for the Ohio Museums Association meeting here in November. We have assisted the Musical Arts Department with ticket sales for concerts as well as hosting the receptions following.

Forty-five Junior Council members have worked soliciting for the Building and Endowment Fund, and continue to do so as we try to improve our percentage of donors, currently about 2/3 of our membership.

The annual Lecture Series represents our major project. Funds received from ticket sales to "Reflections of Reality in Japanese Prints" last April formed the nucleus of our annual gift to the Museum, this year going to the capital campaign. The three lectures drew a good audience, not surprising as the topic coordinated with Dr. Lee's Reflections of Reality in Japanese Art exhibition.

Funds were again provided for holiday decorations in the Museum, and members provided floral arrangements for previews and other special events. Several books have been presented to the library as memorial gifts.

With the response to the newly-formed Young Friends of the Museum group so positive last year, we are again sponsoring several meetings at the Museum for this active group. The first gathering drew 55 appreciative young men and women for an evening reception and gallery talk by Edward Henning on the Fairfield Porter exhibition.

This year's orientation program, required of each of our seventeen new members, has been much more extensive than before, and has been very well received despite the greater time commitment. Profound thanks to the curatorial staff who plan and "produce" this program for us very year, and who also give so freely to us at our monthly membership meetings.

The constant interest and welcome support from the entire administrative and curatorial staff has, as always, greatly enhanced our 42nd year of service and makes us continually aware of the privilege of our close association with the Museum.

Mrs. Norman Jeavons

[Dec 19, 1983]

## ELECTIONS TO HIGHER CATEGORIES OF MEMBERSHIP

(Totals as of 12/19/83)

FOUNDATION BENEFACTOR

David S. & Louise H. Ingalls	\$ 744,932.30
The Andrew W. Mellon Foundation	630,675.00

BENEFACTOR FELLOW

Mr. & Mrs. George P. Bickford	\$ 257,333.08
Mr. & Mrs. A. Dean Perry	270,924.98
Nancy Baxter Skallerup	250,000.00

ENDOWMENT BENEFACTOR

Vernon W. Baxter	\$ 100,310.28
Maud K. Bell	196,258.12
Mr. & Mrs. Benedict Crowell	100,144.44
The GAR Foundation	100,000.00
Mr. & Mrs. James D. Ireland	155,719.75
George S. Kendrick	144,310.00
Barrie Morrison	133,000.00
Mr. & Mrs. Frank H. Porter	161,350.00
Mr. & Mrs. Alfred M. Rankin	105,238.28
Mr. & Mrs. Kelvin Smith	107,975.00
Mr. & Mrs. Lewis C. Williams	152,442.50
The Cleveland Foundation	225,734.11

BENEFACTOR

Mr. & Mrs. Arnold Askin	\$ 25,000.00
Louise Ingalls Brown	80,706.25
Ellen Wade Chinn	37,093.75
Mr. & Mrs. Howard P. Eells, Jr.	35,397.29
Pamela Humphrey Firman	29,760.63
Mr. & Mrs. George M. Humphrey II	30,699.88
Mr. & Mrs. Edward A. Kilroy, Jr.	28,762.56
Irene Kissell	28,454.79
Mr. & Mrs. Jack W. Lampl, Jr.	39,270.00
Lincoln Electric Foundation	32,500.00
Linden Trust	35,400.00
Caroline Macnaughton	27,116.56
Robert A. Mann	28,880.00
The John P. Murphy Foundation	55,000.00
Mr. & Mrs. George Oliva, Jr.	40,345.28
John & Mary Preston	30,000.00

Dec 19, 1913

BENEFACTOR (Continued)

Mr. & Mrs. James S. Reid, Jr.	\$ 27,687.50
Mr. & Mrs. James J. Rorimer	30,857.20
Dr. & Mrs. Ronald J. Ross	25,906.25
Mr. & Mrs. Maurice Saltzman	56,200.00
The Standard Oil Company	79,060.00
Mr. & Mrs. Nelson S. Talbott	25,083.00
Evelyn S. & William E. Ward	25,209.00

ENDOWMENT FELLOW

Elizabeth Almirall	\$ 11,275.00
Asian Cultural Society	10,000.00
Bank America Foundation	12,305.00
William Bingham Foundation	10,000.00
Bolton Foundation	10,000.00
Helen C. Cole	15,954.13
Mr. & Mrs. John R. Donnell	10,668.75
The 1525 Foundation	15,000.00
Helen C. Hitchcock	18,027.52
The George M. & Pamela Humphrey Fund	13,100.00
International Business Machines Corp.	21,952.80
Mr. & Mrs. Robert M. Levine	12,425.00
The Henry Luce Foundation, Inc.	10,000.00
S. Livingston Mather Charitable Trust	10,000.00
Dr. Ruben F. Mettler	23,910.94
David & Inez Myers Charitable Fund	10,800.00
North American Coal Corp.	10,000.00
Oglebay Norton Foundation	15,300.00
Payne Fund, Inc.	10,000.00
TRW Foundation	22,595.00
Mr. & Mrs. John S. Wilbur	11,511.00
Marguerite M. Wilson Foundation	10,000.00

FELLOW IN PERPETUITY

Mr. & Mrs. Samuel Bookatz	\$ 7,000.00
Citicorp	8,000.00
Mrs. Charles F. Devine	5,351.00
Mr. & Mrs. Daniel B. Ford	8,947.75
Mrs. Ray P. Groves	6,500.00
Ruth L. Hankins	9,300.00
Mr. & Mrs. Allen C. Holmes	5,459.00
Mr. & Mrs. Michael Horvitz	6,262.50
Gilbert W. & Louise Ireland Humphrey Foundation	7,144.20
Dr. & Mrs. Scott E. Inkley	7,300.17
Mr. & Mrs. S. Sterling McMillan	6,537.00
Reliance Electric Co. Charitable, Scientific & Educational Trust	7,000.00



[Dec 19, 1985]

FELLOW FOR LIFE

Mrs. Marie N. Agee	\$ 1,275.00
American Greetings Corp.	2,100.00
The Austin Co. Foundation	1,500.00
Mr. & Mrs. Douglas N. Barr	1,350.00
Mrs. Clinton F. Barry	2,000.00
Mr. & Mrs. Francis H. Beam, Jr.	1,525.00
Mr. & Mrs. Fred J. Bentoff	1,000.00
Mr. & Mrs. L. F. Bialosky	1,115.00
Mr. & Mrs. David R. Bickers	1,125.00
Mr. & Mrs. Morris A. Bradley II	2,990.25
Mrs. Jack L. Brown, Jr.	1,000.00
Mr. & Mrs. Norman S. Carr	1,000.00
Dr. & Mrs. Webb Chamberlain	1,847.56
Mr. & Mrs. William B. Chamberlin	1,875.00
Corning Chisholm	1,000.00
Mr. & Mrs. Robert P. Dalton	1,875.00
Mr. & Mrs. Paul L. Eden	4,300.00
Mrs. Harold V. Ensten	1,546.00
Mr. & Mrs. Robert S. Friedman	3,019.98
Harold F. Gilbert	1,600.00
Mr. & Mrs. Robert M. Ginn	1,400.00
Martina D. Grenwis	2,490.63
Mr. & Mrs. Richard C. Gridley	4,571.93
Albert J. Grossman	2,010.00
Mr. & Mrs. James C. Hageman	3,100.00
Mr. & Mrs. Joseph D. Harnett	1,254.75
Mr. & Mrs. Charles Hickox	1,597.50
Mr. & Mrs. J. Howard Holan	2,050.00
Mr. & Mrs. Richard K. Howe	3,000.00
Mr. & Mrs. Henry B. Irish	1,675.00
Mr. & Mrs. Samuel S. Kates	4,700.00
Charles M. & Janet G. Kimball	1,115.00
Mrs. Kenneth King	1,400.00
Mrs. Hall Kirkham	1,300.00
William J. Kraus	1,125.00
Mrs. Frederick S. Lamb	1,045.00
Mr. & Mrs. Robert C. Lewis	1,235.00
T. Dixon Long	1,475.00
Mr. & Mrs. David B. Manuel	2,798.75
Mrs. Walter A. Marting	1,200.00
Mr. & Mrs. S. Sterling McMillan III	1,431.25
Mr. & Mrs. Donald W. Morrison	1,200.00
Mr. & Mrs. George H. Pohm	1,050.00
Mr. & Mrs. Edwin M. Roth	1,000.00
Dr. & Mrs. Gerard Seltzer	1,445.00
Mrs. Franklin G. Smith	1,100.00
Mrs. William S. Stewart	1,075.00
Mr. & Mrs. Arthur Stupay	1,650.00
Mr. & Mrs. Chilton Thomson	1,325.00
Mr. & Mrs. Tinkham Veale II	1,100.00
Lucille A. Walker	4,000.00
Willett R. Wilson	1,625.00
Mr. & Mrs. Lewis G. Winter	1,005.00

