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MINUTES OF SPECIAL BOARD MEETING OF
ROERICH PACT AND BANNER OF PEACE COMMITTEE
AT 319 WEST 107 STREET, NEW YORK, ON JANUARY 25, 1950

Present: J. J. Weed, I. Mourontseff, D. Fogel, S. Fosdick, D. Fosdick, Chairman.

1. Meeting opened at 5:50 P.M. with reading of all correspondence between D. and S. Fosdick and B. Bolling and his lawyers, Mr. Oldberg and Mr. Koerber, of the Chicago law firm of McDermott, Will & Emery, re. incorporation of the Committee, or Roerich Institute, in Michigan.
2. D. Fosdick stated that it has been confirmed that annual meetings could be held in New York, and that if the Board feels it best to incorporate in Michigan it will not be difficult to answer Mr. Koerber's last letter in a reasonable and cooperative vein, suggesting minor changes in the wording of the Articles of Incorporation pertaining to the two points in question (dissolution and the word "charitable") which would be safer for the Institutions and yet would probably be acceptable to the lawyers.

He presented a paper from ARCA files relating to the securing of tax exemption a few years ago; i.e., official form #1023, Treasury Department, U. S. Internal Revenue (May 1940) - "for Religious, Charitable, Scientific, Literary or Educational Organizations claiming exemption from Federal Income Tax under Section 101 (6) of the Internal Revenue Code and the corresponding provisions of prior Revenue Acts". He pointed out that the words "religious, charitable, scientific, literary or educational" are probably used over and over in such records and tax matters, and would undoubtedly have a familiar acceptability to whoever in the Department handles the application for exemption, and that the word "or" gives the right to claim exemption as an educational organization.

3. Dr. Fogel moved that the term "and/or" be used instead of "or". Seconded by J. J. Weed. Passed.
4. J. J. Weed moved that the word "cultural" be inserted immediately preceding "and/or". Seconded by I. Mourontseff. Passed.
5. D. Fosdick pointed out that the paper from ARCA files (filled out by a previous lawyer), although it had been successful at that time, revealed a sketchy, brief treatment, especially on the question of dissolution, and that exemption probably would not be so easily obtained today. He proposed that, therefore, the part of Article III about dissolution be retained, but with certain changes in wording. Discussion.
6. Dr. Fogel proposed that the words "by the trustees" be inserted after "conveyed". Discussion.
7. J. J. Weed stated his opinion that "by the trustees" should be inserted but that other changes were unnecessary. Discussion.
8. S. Fosdick moved that the wording be as follows: -

".... on dissolution the assets of this corporation shall be transferred or conveyed by the trustees to one or more corporation, societies or organizations fitted, qualified and able best to promote and perpetuate the purposes for which this corporation was originally organized".

Seconded by I. Mourontseff. Passed.

9. J. J. Weed moved that the name be "Roerich Foundation". Discussion.
10. S. Fosdick moved that the name be "Roerich Foundation, Inc." Seconded by J. J. Weed. Passed.
11. Upon discussion it was agreed that there will be 5 incorporators - B. Bolling from Michigan, and D. Fogel, J. Weed, S. Fosdick and D. Fosdick from New York.
12. It was unanimously decided that D. Fosdick write Mr. Koerber a clear-cut letter, giving him the results of this meeting.
13. Meeting adjourned at 6:45 P.M.

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ROERICH PACT AND BANNER OF PEACE COMMITTEE OF
ROERICH FOUNDATION, INC.
MINUTES OF DIRECTOR'S MEETING OF NOVEMBER 29, 1951
AT 319 WEST 107TH ST., NEW YORK, HELD AT 5:45 P.M.

Present were: J. J. Weed, Sina Fosdick, Dudley Fosdick, M. Lehrer.

Proxies: David Fogel, K. Campbell, I. Mourontseff.

1. Mrs. Fosdick reported that last spring the Banner of Peace essay contest for high schools in principal cities of America was carefully outlined, literature prepared, letters to the principals and announcements of the contest printed. This literature was sent to 100 principals and to approximately 400 schools; also heads of several boards of education in principal cities were written to specially by Mr. Fosdick with enclosure of literature. A jury of qualified persons of cultural prominence in America was secured. The answers received from principals and heads of Boards of Education, were, with one or two exceptions, all negative, speaking of undesirability and the inability (or unwillingness) of those particular individuals or boards of education to bring it to the knowledge of the high school students. Thus, the contest did not bring the desired results, to the great regret of the members of our Roerich Pact and Banner of Peace Committee who were concerned about it and who wanted to bring the knowledge of the Roerich Pact and Banner of Peace to the people of authority in the educational system in America, and to the high school students and the people at large.
2. Mrs. Fosdick reported that Mr. Conlan in Paris has revived the French Roerich Pact and Banner of Peace Committee under his chairmanship and is conducting the essay contest for high school students there. \$100 was sent to him for this purpose from here.

Dr. Carpani, with whom we corresponded regarding the contest, has not as yet informed us as to when he is going to hold it, but most likely we will send him also \$100 for this purpose.
3. Miss M. Lehrer proposed that we attract art students and have in mind a possible contest on Prof. Roerich's paintings. Approved.
4. Mrs. Fosdick reported that Dr. Giro is planning to give a Latin-American program under the auspices of his Committee, which is the Latin-American Committee of the Roerich Pact and Banner of Peace in New York. He plans to give the program at the Roerich Foundation, under its auspices. We may have to defray some small expenses in helping him with this event.
5. Roerich Pact and Banner of Peace Committee bank account, which was opened last spring with \$250 donation of Mr. and Mrs. Fosdick, was reported to have now left \$71.01.
6. Discussion continued regarding Roerich Foundation, and the correspondence pertaining to its tax exemption application was brought to the attention of the meeting. Taken up were:

Letters from Mr. Oldberg's office; Mrs. Fosdick's replies; financial statement, data, and detailed description of activities during 1950-1951 furnished from headquarters and submitted by the Oldberg office with the application for tax exemption signed by Mr. Bolling; the letter received by Mr. Fosdick from the Tax Department in Washington deferring the tax exemption for another year; recent letters from Mr. Bolling

with his recommendations; Mrs. Fosdick's letter to Mr. Bolling of October 31; Mr. Fosdick's letters to Mr. Bolling and Mr. Forbes of the tax department following his visit there on November 8th.

After receipt of the official letter denying exemption, Mr. and Mrs. Fosdick had discussed the situation with Mr. Weed, who had suggested that Mr. Fosdick visit the Department in Washington and ask for clarification and present some substantial papers of planned projects for 1952 indicating larger scope of activities. Mr. and Mrs. Fosdick then prepared such papers, showed them to Mr. Weed, who approved, and Mr. Fosdick took them with him when he visited Mr. Forbes on November 8th. Mr. Forbes, however, declined to look at them and gave Mr. Fosdick to understand that the department needs no further papers to indicate scope of planned program, since the Certificate of Incorporation, by-laws, and charter are sufficient for this, but that the financial outlay so far was too meagre to permit ruling on whether or not activities will conform to avowed purposes. Possibility, however, of favorable ruling being made retroactive was pointed out, in answer to Mr. Fosdick's question as to how we could expect to carry out our purposes under the circumstances. The burden of proof of sincerity of purpose is on the incorporators and donors, who must support the organization for one year under the risk of an unfavorable ruling.

7. The question was then taken up as to how Roerich Foundation could show adequate activities prior to renewal of petition for tax exemption. Discussion.
8. Mrs. Fosdick proposed that Roerich Foundation borrow from Agni Yoga Society the sum of \$1,000 for one year in order to open a bank account and start necessary activities. Discussion.
9. Mr. Fosdick suggested that caution should be exercised not to jeopardize Agni Yoga status as well as Roerich Foundation future possibilities. Discussion.
10. Miss Lehrer proposed that, since the Committee already has a small bank account, the \$1,000 be added to this account and 1952 activities be continued in the same way as in 1951. Discussion.
11. Mr. Weed moved that Mr. Fosdick examine all official documents and papers and if no danger is seen Roerich Foundation accept Agni Yoga loan of \$1,000 at 4% interest. Mr. Fosdick seconded. Unanimously passed.
12. Mr. Weed moved that this \$1,000 be then deposited in Corn Exchange Bank and that, inasmuch as it was inconvenient to open an account in the National City Bank, the motion in the minutes of Roerich Foundation first meeting relative to the opening of bank account be hereby officially withdrawn. Seconded by Mrs. Fosdick. Unanimously passed.
13. Mrs. Fosdick moved that the following activities be carried forward in 1952:
 - a. To arrange a few lectures under the auspices of Roerich Foundation by well-known lecturers.

- b. To order Banner of Peace flags of various sizes which should be sent to the chairmen of all existing committees, as gifts. At the same time they would be asked to make vigorous efforts to spread the idea of the Roerich Banner and promote its actual use by leading cultural organizations in their countries.
- c. To prepare a draft of pamphlet for the Roerich Pact and Banner of Peace Committee, with classes of memberships, in order to attract members.

Miss Lehrer seconded. Unanimously passed.

- 14. The following flag firms were suggested: Annin Flags, Dettra Flag Co., American Flag Corp.
- 15. Meeting adjourned at 6:05 P.M.

ROERICH BANNER
GOLDEN GLOBE NY
MADE IN USA