

IN THE COURT OF COMMON PLEAS
OF MONTGOMERY COUNTY, PENNSYLVANIA
ORPHANS' COURT DIVISION

RECEIVED

FEB 29 2008

CLERK OF ORPHANS COURT
MONTGOMERY COUNTY

No. 58,788

IN RE: THE BARNES FOUNDATION,
A CORPORATION

:
:
:
:
:

**MEMORANDUM OF LAW IN OPPOSITION TO PRELIMINARY OBJECTIONS
FILED BY THE BARNES FOUNDATION, et al.
AND THE ATTORNEY GENERAL**

I. INTRODUCTION

This Court stated, in its December 13, 2004 opinion:

“We...determined that the foundation was on the brink of financial collapse, and that the provision in Dr. Barnes’ indenture mandating that the gallery be maintained in Merion was not sacrosanct, and could yield under the “doctrine of deviation,” provided we were convinced the move to Philadelphia represented the least drastic modification of the indenture that would accomplish the donor’s desired ends.”

In re Barnes Foundation, 69 Pa. D.&C.4th 129 (2004) (emphasis added).

New, relevant facts which have been known by the Foundation since this Court’s December 2004 opinion are meritorious issues which present the “least drastic modification of the indenture that would accomplish the donor’s desired ends.” *Id.* The Foundation was bound by its continuing obligation to the Foundation and to the Court to favorably consider the offer of the County, representing a potentially “least drastic modification,” and further, to present the offer to the Court, which has continuing jurisdiction.

II. FACTS

On December 6, 1922, Dr. Albert Barnes executed an Indenture of Trust which established the Barnes Foundation (“The Foundation”) and indicating his intent to keep

the Barnes museum and gardens in its present home in Lower Merion Township, Montgomery County.

By Order dated December 13, 2004, in the face of a supine Attorney General, based on the “doctrine of deviation” this Court permitted, but did not mandate, the art located in the Barnes museum to be relocated to Philadelphia, to save it from financial ruin, as the “least drastic modification of the indenture that would accomplish the donor’s desired ends.”

The Trustees of the Barnes Foundation have a continuing fiduciary obligation to adhere to the terms of the trust and to carry out the intent of the donor, which is paramount. Where circumstances arise which will allow the testators clearly expressed intent to be followed, Trustees must follow it. In the three years since the Court’s decision, very little has been done by the Trustees to comply with this Court’s order despite the substantial change of circumstances, which would allow the Barnes Foundation to remain in Montgomery County.

On January 18, 2007, the Montgomery County Board of Commissioners unanimously passed a Resolution that claimed the Barnes “is a treasured institution and ... part of the fabric, character and culture of ... Montgomery County” and that keeping the Barnes in the County “presents a significant opportunity to advance tourism and cooperation between the suburbs and the City of Philadelphia.” Therefore the Board of Commissioners concluded that the Barnes Foundation Board of Trustees must explore all means to maximize revenues from operations in Merion and to explore all financial opportunities to uphold the intent of the donor. (See Resolution, Attached as Exhibit A)

On June 12, 2007, the Montgomery County Commissioners made an offer aimed at keeping the Foundations' collection of impressionist, post impressionist and primitive art in Montgomery County. The County offered to purchase the Foundations land and buildings, including the Ker-Feal parcel in Chester County, for approximately \$50 million, subject to a real estate appraisal. Pursuant to the offer, the County would lease both parcels back to the Foundation for a term equal to the term of the bonds. At the earlier of the final term of the bonds or prepayment by the Barnes of the outstanding bonds, the Barnes Foundation would again own the properties and lease payments would cease. The purchase price paid by the County would be raised from the sale of tax exempt Aaa rated County-backed bonds. The Barnes Foundation could use the proceeds from the sale of the properties as an endowment fund which would then be invested at higher interest rates. After making its lease payments to the County, the Foundation could realize the benefit of the difference between the County borrowing rate and a reinvestment rate, thereby creating a recurring annual financial benefit to the Foundation. The sale and lease back would require no use of tax-payer funds. The Ker-Feal property would be kept as open space and serve as security for the lease payments. (See Offer Letter, attached as Exhibit B).

This offer was summarily rejected by the Barnes Board within days of its receipt. By letter dated June 18, 2007, Bernard C. Watson, PhD, Chairman of the Foundation Board, responded rejecting the County offer. Dr. Watson stated that the "Foundation intends to fulfill its mission...by moving the gallery collection to... Philadelphia." He claimed, "[o]ver the years, the Board of Trustees has considered all reasonable proposals

presented...we have now made binding commitments to...move...to Philadelphia and the decision is *irreversible*.” (See letter, attached as Exhibit C) (emphasis added).

Dr. Watson’s response highlights his view that the move to Philadelphia is irreversible which conflicts with his legal obligation to continue to at all times carry out the intent of the grantor. This obligation includes following the dictates of Dr. Barnes’ Indenture to keep the Foundation in Lower Merion and its ongoing responsibility to initiate and/or fully consider financial solutions to the Foundations fiscal problems.

It is estimated that the lease back would generate up to one million dollars per year for the Barnes Foundation. In the Court’s 2004 decision at p.22, the Foundation accountant is noted to have testified that the 2003 pre-move budget deficit was 1.2 million dollars. The Foundation’s pre-move budget gap can be closed when the County’s offer is combined with further steps taken by Lower Merion Township to address the Barnes financial needs. On July 18, 2007, Lower Merion Township, on its own motion, amended its zoning code to allow the Barnes Foundation the right to increase visitation from a maximum of 62,400 visitors per year to 140,400 visitors and 31,200 students per year. (A copy of the Ordinance is attached hereto as Exhibit D.) At a ticket price of \$15 per adult, well less than the current Renoir Landscapes Exhibit now showing at the Philadelphia Museum of Art which is \$22 to \$24 per person, (See attached Exhibit E), these visitation levels could generate \$2,106,000.00 per year. In addition 31,200 students at \$10 per student would generate an additional \$312,000.00 per year. Total gross revenues under the Township ordinance could be \$2,418,000.00 The Foundation was also invited to seek higher visitation levels. (See Exhibit D, Ordinance 3823 Chapter 155-11(M)(b) and Exhibit J, letter from Lower Merion Commissioner Brian A. Gordon)

Despite the right to increase visitation, the Foundation has not taken any steps to increase visitation in order to resolve its financial difficulties.

If a willing Barnes Board of Trustees availed itself of both the County offer and the right to increase visitation, an additional \$3,418,000.00 could be generated to resolve any budget gap and allow the Foundation to keep its collection in Montgomery County.

III. ARGUMENT

A. Where A Change In Circumstances Will Allow Trustees To Administer A Trust In Accordance With The Intent Of A Donor And The Clear Terms Of An Indenture, The Indenture Should Be Followed.

Equity will prevent the failure of a definite charity by employing other means, where necessary, to carry out the substantial intention of a donor. *In re Barnes Foundation*, 672 A.2d 1364, 1367 (Pa. Super. 1996) describing *In re Mears' Estate*, 149 A. 157 (Pa. 1930). It is the law of the case that, “[t]he role of the Court is to look back to the mind of the settlor of the trust, to determine what he would have done when faced with conditions which were unanticipated at the time of the creation of the trust and nearly as possible to fulfill the intention of the conveyer.” *Id* at 1367.

It is axiomatic that if conditions dictate diverting from the language of a trust or the intent of the grantor when financial circumstances will no longer allow the carrying out of a charitable trust, when circumstances again change in such manner to allow the grantor’s intent to be carried out, the language of the trust should be followed and the trustee has the obligation to follow a course in accord with the grantor’s wishes.

Increased visitation revenues combined with revenues generated by the County’s Offer to purchase and lease back the Barnes real estate, would generate an excess of \$3 million per year in revenues to the Barnes Foundation.

Given the 2004 testimony of Mathew Schwenderman of Deloitte Consulting that the Barnes Foundation's actual deficit in 2003 was a mere \$1.2 million, the County's Offer together with the increased visitation limits would fill the alleged funding gap without having to resort to moving the art collection to the City of Philadelphia. These are substantial and significant changes in circumstances which now create the likelihood that the Trust may be honored while keeping the art collection, archives and arboretum intact – in Montgomery County.

B. Montgomery County has a Substantial, Direct and Immediate Interest in the Outcome of the Litigation and therefore has Standing to Intervene in this Proceeding

To establish standing to intervene, petitioner must show he is directly aggrieved by the litigation. *See In Re Milton Hershey School*, 911 A.2d 1258, 1261 (2006); *In re Phila. Health Care Trust*, 872 A.2d 558, 262 (2005). A litigant is aggrieved if he can show a “substantial, direct and immediate interest” in the subject matter of the litigation. *William Penn Parking Garage, Inc. v. City of Pittsburgh*, 346 A.2d 269, 281 (Pa. 1975). Furthermore, in the case of a charitable trust, petitioner must show how his interests are separate or distinct from that of the general public, which is presumably being represented by the attorney general. *Phila. Health Care Trust*, 872 A.2d at 262. Petitioner, Montgomery County has the requisite standing to Intervene in this matter.

“A ‘substantial’ interest is an interest in the outcome of the litigation which surpasses the common interest of all citizens in procuring obedience to the law.” *In Re Barnes Foundation, Appeal of Nicholas Tinari*, 661 A2d 889, 894 (Pa. Super 1995), quoting *South Whitehall Twp. Police Service v. South Whitehall Twp.*, 555 A.2d 793, 795(1988) (citations omitted).

The County has demonstrated its substantial interest in protecting the public interest to maintain the art collection, archives and arboretum as an indivisible whole within the County by extending its offer of approximately \$50 million in financial assistance through the purchase and lease-back of two parcels of real estate owned by the Barnes Foundation upon favorable terms that would relieve it of its financial distress. All Pennsylvania citizens have a general interest in ensuring that the terms of the trust indenture of one of its citizens are fulfilled as nearly as possible to the intent of the donor and the language of his Indenture. Here, however, the County's petition stems from an aspect of the language of the Indenture that has particular application to Montgomery County; Dr. Barnes gave explicit instructions as to the location of the collection, that it remain in the gallery he specifically built for the collection in Lower Merion Township, Montgomery County. The proposed move of the gallery, art collection and archives from its donor's intended home in Montgomery County to a location in Philadelphia, on Art Museum Row, would directly harm Montgomery County, but have absolutely no impact on the citizens of Pennsylvania. If the conduct of trustees of educational foundations were to have any oversight through the adversarial process in instances involving intrastate relocation, governmental authorities are best suited. Equity traditionally gives real estate greater protection as a unique asset. Here, Dr. Barnes' instructions tied the artwork to the real estate making relocation fundamentally at odds with his expressed intent. The gallery, its archives and arboretum, present unique assets of historic and educational consequence, which have enduring value and significance not only for world-wide impact, but provide unique benefits to Montgomery County and its citizens. Therefore, Montgomery County's interest in the outcome of the litigation is substantial, as it

surpasses that of Pennsylvanian's in general. *See City of Philadelphia v. Commonwealth of Pennsylvania*, 838 A.2d 566, 577-78 (2003) (City has standing based on substantial interest over that of the Commonwealth in the outcome of the litigation).

The County has an immediate and direct interest in the outcome of the dispute since the County would directly suffer immediate harm if the art collection were moved by diminishing, if not eliminating altogether, the existence of, an irreplaceable historic, cultural, educational and economic asset.

1.) The County could not recreate even part of the gallery for the benefit of its citizens.

The collection is the single most important cultural asset within the confines of Montgomery County. The collection, at its present site, is convenient and accessible to our citizens. The collection is a world renown, remarkable and irreplaceable educational resource for our teachers, school students, artists and citizens. The collection is so valuable that it would be impossible to recreate. The collection includes 181 works by August Renoir, 69 works by Paul Cezanne, 59 works by Henri Matisse, 46 works by Pablo Picasso, in addition to significant works by Vincent van Gogh, Claude Monet, Edgar Degas, Henri Rousseau, Georges Seurat, Edouard Manet, Chaim Soutine and Amedeo Modigliani. *See Exhibit F, Barnes website "Collections", see also, Commonwealth v. the Barnes Foundation*, 159 A. 500, 501 (Pa. 1960).

We have learned over the past two years that a single work of art of this caliber, such as "the Gross Clinic" by Eakins, can cost as much as \$68 million dollars. Should Montgomery County attempt to create its own gallery of impressionist and post-impressionist art for the benefit of our students, teachers and other citizens, the cost of this endeavor would be prohibitive. The County has the authority to provide for the

cultural well being of its citizens under 16 P.S. § 5199 by establishing and funding “institutes or museums of fine art or natural history or both.” The collection as a whole has been valued in excess of 6 billion dollars. The County’s taxing capacity would simply not allow it to ever amass a collection of this kind. Once a gallery of this importance, stature and value is moved from Montgomery County, it is gone forever.

2.) The County would lose an irreplaceable historic resource and asset.

The Barnes Foundation gallery and collection is one of the most important historic resources of Montgomery County. Constructed between 1923 and 1924, the main gallery was designed by notable architect Phillippe Cret. (See Exhibit G Barnes Foundation Website “Timeline” Feb. 12, 2008.)

As an historic asset, the greatest loss to the County would be that a national treasure, within its boundaries, would be destroyed. The Barnes Foundation in Merion has an opportunity to be recognized by the National Park Service as a National Landmark. (See Exhibit H) This rare designation applies to only 2-3 per cent of all sites that are eligible for National Historic Status. This historic status is based on the longstanding relationship between the collection and the site. The gallery was created to house the collection. The gallery was designed by a renowned architect, Paul Cret, who also designed the Ben Franklin Bridge and Rodin Museum, among other works. In 1931, Dr. Barnes commissioned Henri Matisse to paint a mural for the main gallery. (See Exhibit G.) Impressionist sculptor Jacques Lipchitz was commissioned to carve bas relief sculptures along the exterior of the gallery to reflect the primitive art contained within. In a feat which is unusual for galleries worldwide, the collection has remained

intact and virtually unchanged for over 50 years, which is an important criteria for national landmark status.

As a reflection of the immediate loss of an historic asset to Montgomery County, if the collection of art were removed from the gallery, the building would cease to be eligible as a National Landmark because the integrated whole, consisting of an historic gallery and world-renown collection of art, intentionally designed as one work of art, would be destroyed.

Pursuant to 36 CFR 800.5(a)(1) *Criteria of adverse effect*. “An adverse effect is found when an undertaking may alter, directly or indirectly, any of the characteristics of a historic property that qualify the property for inclusion in the National Register in a manner that would diminish the integrity of the property’s location, design, setting, materials, workmanship, feeling, or association.”

A National Historic Landmark Eligibility Assessment was prepared by Emily T. Cooperman, Ph.D of Cultural Resource Consulting Group, on June 5, 2007 for submission to the National Park Service. (*See Exhibit H*) As to the historic landmark status, Cooperman states:

... it is crucial to note that the interactive role of the components of the property – that is, the relationship of the building to the collection, collection to building, building to landscape setting, and collection to landscape views – are among the most important of the character – defining features of the property.

Id. at 11. Cooperman concludes on page 20:

For both National Register listing and National Historic Landmark designation, the removal of a significant portion of the Barnes Foundation Collection can be considered to have an adverse effect on the property in that the Collection is a character–defining feature of the property.

The gallery, stripped of its historic art collection, is out of context and is of diminished historical worth both to the intrinsic value to which the collection is exhibited to the general public and to the County as one of its assets.

The County also has an interest in keeping the work of this historic figure and Montgomery County resident in context by retaining the gallery and collection he created in Montgomery County. By analogy, the loss of the Barnes collection for Montgomery County would be akin to the loss of the Wyeth Collection and the Brandywine River Museum to Chester County.¹ Finally, Dr. Barnes himself is an historic figure because of his pioneering work in recognizing impressionist and post impressionist art at a time when other collectors eschewed such artists and his commitment to racial equality long before the passage of the 1964 Civil Rights Act.

3.) Montgomery County would lose an important tourist attraction and engine of economic development

If the collection were moved from Montgomery County, the County would suffer an immediate loss of jobs, tourism, and income. According to a 2007 study prepared by the Greater Philadelphia Cultural Alliance, “Nonprofit arts and cultural organizations and their audiences have a significant economic impact in Southeastern Pennsylvania. In addition to furthering quality of life, arts and cultural organizations and their audiences add substantially to the economy of Southeastern Pennsylvania.” Prosperity Report, Key Findings. Statistically, the impact of arts organizations on the economic wellbeing of a municipality is impressive.

The Cultural Alliance’ 2007 Prosperity Report found that:

¹ Alternatively, the loss of the Barnes collection would be like removing the Liberty Bell to Washington D.C. from Philadelphia. Although the bell was manufactured in England by Pass and Stow, certain events which happened in Philadelphia make it part of Philadelphia’s history

The nonprofit arts and cultural sector of Southeastern Pennsylvania is a powerful economic engine, generating **\$1.3 billion** in expenditures annually.

This \$1.3 billion generates **40,000 jobs**, 21,000 jobs from direct expenditures by organizations and audiences and 19,000 jobs from the indirect effect of that spending as dollars.

This \$1.3 billion generates **\$158.5 million in state and local taxes**, \$74.1 million annual local taxes from total economic impact and \$84.4 million annual state taxes from total economic impact

Montgomery County is entitled to its share of this important economic pie. The loss of this collection, our only significant collection of art in Montgomery County, will have an immediate, substantial and direct negative economic impact on our county. The gallery itself employs teachers, administrators, a director, and custodial staff. Tourists come from across the region and the world to see the collection in Merion. These tourists spend dollars in Montgomery County for lodging, transportation and meals. This is our historic and cultural resource, not Philadelphia's. We have standing to ensure that this engine of economic development remains in Montgomery County.

The trustees have argued that Montgomery County has no interests which are distinct from a member of the general public. To the contrary, Montgomery County, through its three elected County Commissioners, represents and is responsible for the well being of over 775,000 people living within its borders. The obligation to protect historic, educational, recreational, and educational assets are reflected in the statutes authorizing the County to act on behalf of its citizens both general and specific. The County is empowered to act as a municipal corporation on behalf of its citizens by the power to sue and be sued, 16 P.S. § 3202(2), the power to purchase, hold, lease or convey real property as shall be deemed to be for the best interest of the County, 16 P.S. § 3202(2), to make contracts, 16 P.S. § 3202 (4), as well as the power to make

appropriation from County funds, 16 P.S. § 3202 (6). Title 16 P.S. §1599 gives the County Board of Commissioners the power to appropriate County funds to operate museums of fine art or history or both. Title 16 P.S. §5199.12 gives the Board of Commissioners the power to appropriate County funds to assist non-profit institutions to purchase or improve buildings for parks, recreation, open space, or for “historic or museum projects.” Title 16 P.S. §5199.12 (3) authorizes the use of County funds to “preserve sites of historical interest.” As for Montgomery County’s duty to promote its economic interests and tourism on behalf of its citizens, 16 P.S. §5199.13 authorizes the Board of Commissioners to use County funds to fund an industrial development agency and 16 P.S. §5199.14 authorizes the County Commissioners to create a tourist promotion agency with funds raised from a hotel tax. No citizen is given these powers. No citizen is expressly granted powers which both imply a duty and provide the authority given to the County, to protect the historic assets, cultural assets, tourist assets and economic development assets within its borders.

C. The Pennsylvania Attorney General Does Not Have an Exclusive Right to Intervene in Charitable Matters and the Interests of Montgomery County are Not Represented by the Attorney General

1.) The Attorney General does not have an exclusive right to intervene in charitable trust matters.

The ultimate question in determining standing in a matter involving a charity is whether the interest is a “special interest” that distinguishes the County from the public in general. By its very definition, the special interest of the County is a position different from that asserted by the Attorney General who is doing so on behalf of the Commonwealth and its citizens. *See Wiegand v. Barnes Foundation*, 97 A.2d 81 (Pa.1953)(citizen/newspaper editorial writer denied standing because interests were held

in common with other members of public). The *Wiegand* Court concluded three classes of persons have standing to intervene in the Barnes matter: a member of the [Barnes] Corporation, the Commonwealth through the Attorney General “**or someone having a special interest therein.**” 97 A.2d at 82-83 (emphasis added) The Court concluded:

In the absence of statutory authority, no person whose interest is only that held in common with other members of the public, can compel the performance of a duty owed by the corporation to the public. Only a member of the corporation itself *or someone having a special interest therein* or the Commonwealth, acting through the Attorney General, is qualified to bring an action of such nature. (emphasis added)

Since *Wiegand*, courts have employed many factors to determine what constitutes a “special interest” in order to acquire standing in a charitable trust case. *See e.g., Valley Forge Historical Society v. Washington Memorial Chapel*, 426 A.2d 1123 (1981); *In re Milton Hershey School*.

The Foundation cites several cases to support its position that only the charity and the Attorney General have standing to participate in a matter involving a charity. This assertion is an error of law. The cases cited stand only for the proposition the Attorney General has automatic standing to be a participant in a proceeding involving a charitable trust not that their standing is exclusive of other participants. The Pennsylvania Commonwealth Court held in *In Re Milton Hershey School*, 867 A.2d 674 (Pa. Commwlth. 2005):

While an attorney general is the only person that has automatic standing in the enforcement of charitable trusts, Pennsylvania and other states have expanded the class of plaintiffs who can intervene and challenge the actions of a charity so long as the potential plaintiff shows a “special interest” in the proceeding.

Id. at 686. The Commonwealth Court continues by quoting Restatement (Second) Trusts § 391 (1959) as follows:

A suit can be maintained for the enforcement of a charitable trust by the Attorney General or other public officer or by a co-trustee, *or by a person who has a special interest in the enforcement of the charitable trust, but not by persons who have no special interest* or by the settler or his heirs, personal representatives or next of kin.

Id. at 687.

In addressing who may bring suit to enforce a charitable trust, American Law Reports states:

Some cases, at least in the language of the opinion, appear to support the proposition that the attorney general is the only person entitled to maintain a suit to enforce or administer a charitable or benevolent trust. But this is not the general rule, as there are numerous cases...in which the action has been held maintainable by other parties than the attorney general...

62 A.L.R. 881 (supplemented by 124 A.L.R. 1237).

Standing conferred as an “interested person” in addition to the Attorney General is clearly contemplated by 20 Pa. C.S.A. §7740.3.² Section 7740.3(e), pertaining to termination of charitable trusts allows “any interested person” to intervene in charitable cases.

As explained above, Montgomery County is precisely that someone who has not only a substantial, direct and immediate interest in the outcome of this litigation, but also a “special interest” in the Barnes Foundation and in particular its decision to move its priceless collection of impressionist post impressionist and primitive art from Montgomery County to Philadelphia. Unlike an individual, Montgomery County has an

²In its brief, the Foundation notes that 20 Pa. C.S. § 6110(a) was repealed in 2006. However, this is misleading. The statute was replaced by 20 Pa. C.S. § 7740.3, in language that is substantially the same as the prior statute. In any case, both statutes clearly contemplate standing conferred upon “interested persons” in addition to the Attorney General.

interest in protecting this treasure as its most significant cultural asset and one of the most significant historical, educational and economic assets.

2.) The Attorney General is unable to represent the interests of Montgomery County because Montgomery County has interests distinct from the Commonwealth as a whole.

For Montgomery County, the Barnes Foundation is one of the most significant historical, educational, cultural and economic assets within its borders. Its removal would mean a permanent loss of tourism, jobs, convenient access for our teachers and students and would cause permanent damage to a revered landmark. As noted above, Montgomery County's interests in retaining the collection are substantial, direct and immediate. In contrast, the interests of the Attorney General, who represents the entire Commonwealth, are completely unaffected by geographic issues as long as the art remains within the Commonwealth. Whether the Barnes' world class collection of impressionist art is located in Philadelphia or Montgomery County makes no difference to the Pennsylvania Attorney General.

D. The Court has the Power to Revisit or Amend its 2004 Decree.

This Court's December 13, 2004 Decree, amending the Indenture of Dr. Barnes, constituted equitable relief of an ongoing matter involving the administration of a complex trust. Just as the trustees are permitted to return to the Court for further modification of the Indenture or an existing decision in order to respond to changing circumstances, an interested party should be afforded the same right.

This Petition does not seek to rehash the old evidence that was presented during the 2004 proceedings. This Petition seeks to address the feasibility of keeping the collection in Merion in light of a recent offer of assistance from Montgomery County and

a modification of a Lower Merion Township ordinance which will allow dramatically increased visitation. Here, factual and economic circumstances allow the trustees and the court to further amend an existing decree in a manner which truly follows this donor's intent, by keeping his collection of art intact with the museum built by Dr. Barnes rather than continuing to significantly deviate from the trust. This change of circumstances may offer even greater security and less risk for the future of the institution by not having to construct a multi-million dollar facility and then hope visitation is sufficient to meet higher operational costs.

The fact that a subsequent petition has been filed in connection with the permission to move the collection to Philadelphia was practically predicted by the Court. In its 2004 opinion, the Court concluded, "Our conclusion that the foundation should prevail does not mean all doubts about the viability of its plans have been allayed. Of serious concerns are its fundraising goals." *In Re Barnes Foundation No. 58,788*, 69 Pa. D.&C. 4th 129, 171-172 (O.C.. Montg. 2004) The Court continues, "There is a real possibility that the development projections will not be realized, perhaps not at first, but later on, when interest and excitement about the new venture have faded. If that occurs, or the admissions do not meet expectations, or any other components of the Delloitte model do not reach their targets, something will have to give. We will not speculate about the nature of future petitions that might come before this court; however, we are mindful of the vehement protestations [by the trustees], not long ago, that the Foundation would never seek to move the gallery to Philadelphia, and, as a result, nothing would surprise us." *Id.* (emphasis added)

Here, we have a change of economic circumstances, though not part of the Delloitte model. The changes are the other side of the equation, the side that looked at what if the collection remained in Merion. Just as the Court expressed the likelihood of a return to Court if visitation (and revenues there from) did not achieve goals at a new gallery in Philadelphia, we are now faced with a situation in which visitation can substantially increase in Merion dramatically increasing revenue from ticket sales, audio tours and gift shop sales. In addition, Montgomery County's offer, which could derive in excess of one million dollars, also changes the assumptions about the viability of remaining in Merion.

The change of financial circumstances at issue today is analogous to the change of circumstances that led the Foundation to seek approval of a "single tour" in 1992 to raise funds for renovations and return twice to the Court to add venues to raise additional funds. With regard to that initial petition, Judge Stefan observed that, "[a] serendipitous circumstance has presented itself to the Foundation: a singular opportunity to restore, protect and display a portion of the collection while procuring a substantial sum of moneys to be applied to the renovation project." Decree July 21, 1992 at p. 14 as quoted in *Barnes Foundation*, 672 A.2d, 1364, 1369-70 (Pa. Super. 1996). Likewise, the tour was extended twice due to further favorable economic circumstances that allowed the Foundation to garner additional funds from additional venues. Today, serendipitous circumstances allow the collection to remain in Merion. The Foundation has not sought to amend the Court's prior decisions because the current board of trustees appears committed to the move itself and will not avail themselves of opportunities to remain in

Merion. When viewing this situation from the mind of Dr. Barnes, it is doubtful that he would pass up the opportunity to keep his gallery intact.

The Foundation's brief cynically suggests that the matter should not be re-litigated every time a party or interested person offers "another purported solution to the problem at the center of the litigation . . ." and that is not how cases are addressed in matters involving charities. (Trustee's Brief at 31-32.)

The County has two responses to this argument. First, proposals of assistance are usually vetted by trustees who act, without conflicts of interest, to carry out testator intent. Here, unfortunately, we have a Foundation Board that refuses to communicate with the County or Lower Merion Township about measures to allow it to remain in Merion, which has occasioned this request for court intervention. The Board seems committed more to a mission of moving the collection to the Parkway than to donor intent. Second, as noted above, responding to changing economic circumstances is exactly how "matters involving charitable foundations are addressed by the Commonwealth's Orphan's Courts (sic)" (Trustee's brief at 32.) If the Courts refused to hear cases involving new financial realities, the court would not be performing an essential function.

The trustees also inaccurately dismissed the County's offer as too little too late. The County responds that their offer, when combined with the Township Zoning change, is neither too little, nor, too late.

Based on the testimony during the 2004 hearings of the Foundation's own accountant, Matthew Schwenderman, the Foundation's budget gap for 2003 was 1.2 million dollars. *In re Barnes Foundation*, 69 Pa.D.&C.4th 129, 145 (O.C.Montg. 2004).

Furthermore, a review of the Foundation's 990 Federal Income Tax Returns between 1998 and 2006 reveals annual expenses averaging \$4,442,226 and expenses net of legal fees averaging \$3,540,877. (See Exhibit I, Barnes 990 Income Tax Returns, cover pages 1998-2006 and summary chart.³) On the other side of the ledger, the average income for these years is \$3,779,065. Including attorney fees the average shortfall is \$663,201. Excluding attorney's fees the shortfall is \$238,188, which is easily remedied by the County offer alone, which would generate 1 million per year, closing the budget deficit. If the Foundation availed itself of the Township ordinance change for visitation from three to six days per week and increased ticket prices, gross revenues would increase from \$624,000 per year (excluding audio and museum shop sales) to \$2,418,000 per year.⁴ Given the limited shortfall and the prospect of significantly higher revenues, the County offer and Township Ordinance change can hardly be considered to be "too little." It is an amount that justifies opening the proceedings for the limited purpose of exploring whether these measure will allow the collection of art to remain in Montgomery County.

As to the question of "too late," the Trustees contend that they are prejudiced by the County's late filing because they are too far down the road of moving the collection to Philadelphia citing fundraising, a lease on the Parkway and selecting architects for the move. (Trustee's Brief at 27-28.) In response, it is the County's position that the court

³ Before proceeding further we must highlight that many of the expenses in more recent years are related to the move which would not be incurred if the Foundation remained in Merion. We note that some of the fundraising after the Court's 2004 decision may also be move related, however, revenues between 1998 and 2004 were at similar levels.

⁴ On July 18, 2007, Lower Merion Township, on its own motion, amended its zoning code to allow the Barnes Foundation the right to increase visitation from a maximum of 62,400 visitors per year to 140,400 visitors and 31,200 students per year with an invitation to further increase these limitation by application to the Zoning Board. A copy of the Ordinance is attached hereto as Exhibit D. At a ticket price of \$15 per adult well less than the current Renoir Landscapes Exhibits now showing at the Philadelphia Museum of Art's which is \$22 to \$24 per person, Ex. E, these visitation levels would generate \$2,106,000.00 per year. In addition \$31,200 students at \$10 per student would generate an additional \$312,000.00. Total gross revenues under the Township ordinance could be \$2,418,000.00 The Foundation was also invited to seek higher visitation levels.

must balance the burden of changing course with the benefit of preserving donor intent. The Foundation has elicited pledges from area foundations, and for the most part not from gifts. The pledges or bridge financing from donors like Pew Charitable Trust are from non-profit charities with a mission to promote cultural institutions, not investors or speculators who will lose profits. If bridge financing allowed the Foundation to reach this point where it can stand on its own feet in Merion, the goals of the donors have been met. If the donations were obtained only to move the gallery and not to preserve the institution without regard to the intent of Dr. Barnes, the donors tail would be allowed to wag the proverbial dog and drive the process and completely supplant the proper role of the trustees and the goal of the process: to carry out donor intent of this Indenture. The duty of a trustee is that of complete loyalty to the trust, not to other institutions or charities within the ambit of their concern.

As for a lease on the Parkway and the selection of an architect, the timing of both seems to have accelerated once the County made an offer of assistance and the Friends and County filed their petitions. These steps are not so significant as to outweigh the goal of preserving donor intent which was to keep a collection intact with the gallery and arboretum designed to house the collection. The lease on the Parkway (for one dollar) in all likelihood has a termination clause in the event that circumstances will not allow the move to occur. Architectural plans are not yet complete. The youth detention facility has not been relocated. No ground has been broken on a new gallery on the Parkway. No building permit has been sought. No work of art has been moved from Merion.

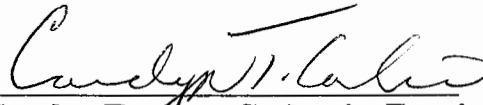
Finally, the Foundation did not fully disclose the efforts to obtain public financing for the move. The timing of those efforts may have suggested that efforts to remain in

Merion were not fully explored. It would be unfair for the Foundation to claim prejudice for relying on a decision which was in the slightest way a product of the Foundation's own lack of full disclosure. Accordingly, for all of the above reasons, the Petition of the County should not be viewed as too little or too late.

IV. CONCLUSION

For all of the foregoing reasons, the preliminary objections of all parties should be denied. This matter should proceed forward to allow the Court to determine whether to further amend its December 13, 2004 Oder to allow the Barnes collection to remain in Montgomery County consistent with the intent of Dr. Barnes.

Respectfully submitted,



Carolyn Tornetta Carluccio, Esquire

PA Attorney I.D. No. #43967

One Montgomery Plaza, Suite 800

P.O. Box 311

Norristown, PA 19404-0311

(610) 278-3033

Counsel for Petitioner, Montgomery County, PA

EXHIBITS

- A.** Montgomery County Commissioners Resolution
- B.** Offer Letter
- C.** Response Letter from Trustees
- D.** Lower Merion Ordinance
- E.** Philadelphia Museum of Art Pricing
- F.** Barnes Website
- G.** Barnes Timeline
- H.** National Historic Landmark Eligibility
Overview Assessment
- I.** Barnes 990 Income Tax Returns
- J.** Letter from Brian A. Gordon, Lower Merion Commissioners

COUNTY COMMISSIONERS
January 18, 2007

07-C. 8

**Resolution for the retention and expansion of the Barnes
Foundation in Lower Merion Township, Montgomery County**

On motion of Mr. Matthews, seconded by Ms. Damsker, it was
unanimously adopted that

WHEREAS, the Barnes Foundation is a treasured institution and
is part of the fabric, character and culture of Lower Merion Township and
Montgomery County; and

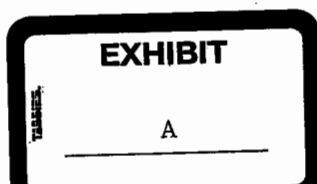
WHEREAS, the unique and intended educational and aesthetic
experience of visitors to the Barnes Foundation would be forever lost if
moved from its home in Merion, Lower Merion Township; and

WHEREAS, keeping the Barnes Foundation in Merion presents a
significant opportunity to advance tourism and cooperation between the
suburbs and the City of Philadelphia; and

WHEREAS, the Commissioners of the Township of Lower Merion
have publicly endorsed keeping the Barnes Foundation in Lower Merion
and have publicly opposed moving it; and

WHEREAS, the Merion neighbors and Friends of the Barnes have
asked the Barnes Foundation to explore steps to dramatically increase
the number of visitors to the Barnes in Merion, to increase opportunities
for social events, to improve ticketing procedures including a live
operator, and to take such other measures as to enhance and increase
visitation to the Barnes and to substantially improve the financial
condition of the Barnes Foundation; and

WHEREAS, it is our belief that moving the Barnes from Merion is
not the appropriate solution to maintaining its sustainability and
supporting its long term viability.



NOW THEREFORE, BE IT RESOLVED the County Commissioners support the retention of the Barnes Foundation in its current location in Lower Merion Township; and

BE IT FURTHER RESOLVED that plans to move the Barnes Foundation from Merion to the Parkway in Philadelphia should be abandoned; and

BE IT FURTHER RESOLVED that the Barnes Foundation Board of Trustees should explore all means to maximize revenues from operations in Merion and work with the neighbors in Lower Merion to increase visitation and financial opportunities; and

BE IT FURTHER RESOLVED that the Barnes Foundation Board of Trustees should explore avenues to integrate visitation into the Philadelphia tourist experience without relocating the Barnes.

C: File
Controller
Purchasing
Finance
Department

MARK D. SCHWARTZ
Attorney at Law
Post Office Box 330
Bryn Mawr, Pennsylvania 19010-0330
www.markschwartzesq.com

Telephone & Fax- 610 525-5534

DRAFT
June 11, 2007

Bernard C. Watson, Ph.D.
President of the Board of Trustees
The Barnes Foundation
300 Latch's Lane
Merion, PA 19066

Re: An Alternative To the Philadelphia Move

Dear Dr. Watson:

I was unanimously appointed by the County Commissioners of Montgomery County to represent them in litigation to reopen proceedings before the Honorable Stanley R. Ott in the Orphans' Court of Montgomery County.

As is the case in any matter that I have taken where litigation is contemplated, I feel it incumbent to offer a solution to be considered between adversary parties.

Simply stated, I request that The Barnes Foundation agree to enter into negotiations with Montgomery County whereby the County would purchase the land and buildings owned by The Barnes Foundation, including the Ker Feal parcel, in return for leaving the art collection in its present site. This would be accomplished by the Barnes Foundation entering into a long-term lease with Montgomery County.

While a supporting real estate appraisal is necessary, the Aaa rating of the County puts it in a unique position to pay a purchase price equal to or in excess of the \$50 million that Judge Ott felt was necessary for a sustaining endowment. In addition, it is anticipated that the Ker-Feal property would remain as open space.

Moreover, the transaction can be structured in such a way that there will be no taxpayer money involved. The Barnes would be the recipient of significant recurring income as a result of the transaction. This is in stark contrast to the current situation involving the proposed move that entails \$107 million of State taxpayer money together with the attendant millions of Philadelphia taxpayer funds for a temporary Youth Study Center. This proposal also eliminates the need for either Foundation or public funds.

EXHIBIT

B

You will recall that Judge Ott's order in this matter allowed you to move the collection as just one alternative. You have other options, including this one.

I would like to meet with you in the very near future to discuss this matter in more detail.

Very truly yours,

Mark D. Schwartz

The Barnes Foundation

June 18, 2007

Mark D. Schwartz, Esquire
P.O. Box 330
Bryn Mawr, PA 19010-0330

Dear Mr. Schwartz:

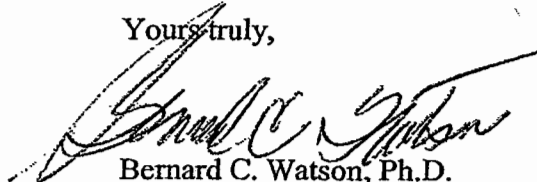
I am responding to your letter of June 12, 2007. The Board of The Barnes Foundation has considered the proposal set forth in your letter.

The Barnes Foundation intends to fulfill its mission "to promote the advancement of education and the appreciation of fine arts" by moving the gallery collection to the site on the Benjamin Franklin Parkway provided to us by the City of Philadelphia.

Over the years, the Board of Trustees has considered all reasonable proposals presented to us. At this juncture, we have now made binding commitments to carry out the move of the gallery collection to Philadelphia and the decision is irreversible.

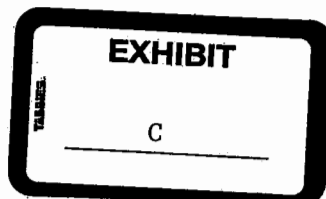
I must correct the statement in your letter concerning the level of Commonwealth support for The Barnes Foundation's move to Philadelphia. The only funding from public sources is \$25 million in Commonwealth of Pennsylvania support.

Yours truly,



Bernard C. Watson, Ph.D.
Chairman

#8637980 v1



AN ORDINANCE

NO. 3823

AN ORDINANCE To Amend The Code Of The Township Of Lower Merion, Chapter 155, Zoning, To Regulate The Number Of Visitors That May Be Admitted On A Daily Basis To A Gallery Or Museum Maintained By An Accredited Or Certified Educational Institution In Conjunction With Its Educational Program On Property In A Residential Zoning District.

The Board of Commissioners of the Township of Lower Merion hereby ordains:

Section 1. The Code of Lower Merion Township, Chapter 155, Entitled Zoning, Article IV, R AA Residence Districts, § 155-11, Use Regulations, subsection M thereof, previously noted as "Reserved", shall be amended to provide as follows:

§ 155-11 Use regulations

A building may be erected or used and a lot may be used or occupied for any of the following purposes and no other:

(M) Educational institution gallery or museum

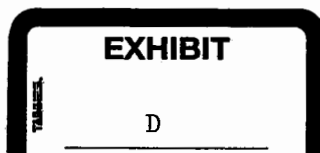
(a) Where an accredited or certified educational institution maintains a gallery or museum in a residential zoning district in conjunction with its educational program, it may admit up to four hundred fifty (450) daily visitors to the gallery or museum provided:

(i) On-site parking is provided for at least 50 vehicles for the exclusive use of such visitors; and

(ii) The maximum number of daily visitors are admitted in equal groups at regular intervals throughout the day on a time ticketed entry basis; and

(iii) The hours of operation are limited to 9 A.M to 5 P.M daily, six days per week.

(b) Additional numbers of daily visitors to the gallery or museum may be admitted upon the grant of a special exception by the Zoning Hearing Board. In considering such an application, the Zoning Hearing Board shall impose such additional conditions as it deems appropriate to assure the adequacy of public accommodation and the preservation of the character of the surrounding neighborhood.



(c) The term "visitors" as used in this § 155-11(M) shall not include the following:

- (i) Up to one hundred primary and secondary school students per day provided they visit the gallery/museum during school hours (9a.m. – 4 p.m., Monday through Friday)
- (ii) The educational institution's own currently matriculated students.
- (iii) Employees and officials of the educational institution.

(d) The regulations set forth in this section shall not supercede limitations otherwise applicable to the use of a particular property, including conditions imposed by zoning or land development approvals, except those limitations which are in direct conflict with the provisions of this section.

Section 2. Nothing in this Ordinance or in Chapter 155 of the Code of the Township of Lower Merion, as hereby amended, shall be construed to affect any suit or proceedings in any Court, any rights acquired or liability incurred, any permit issued, or any cause or causes of action existing under the said Chapter 155 prior to the adoption of this amendment.

Section 3. The provisions of this Ordinance are severable, and if any section, sentence, clause, part, or provision thereof shall be held illegal, invalid, or unconstitutional by any Court of competent jurisdiction, such decision of this court shall not affect or impair the remaining sections, sentences, clauses, parts or provisions of this ordinance. It is hereby declared to be the intent of the Board that this ordinance would have been adopted if such illegal, invalid, or unconstitutional section, sentence, clause, part, or provision had not been included herein.

Section 4. This Ordinance shall take effect and be in force from and after its approval as required by law.

Approved by the Board this 18th day of July, 2007.

BOARD OF COMMISSIONERS OF THE
TOWNSHIP OF LOWER MERION

Maryam W. Phillips, Vice President.

ATTEST:

Eileen R. Trainer, Township Secretary

Overview Themes Learn More Publication

Renoir Landscapes Tickets

Tickets are issued for a specific date and time, and include an exhibition audio tour. Please choose your dates carefully, because tickets cannot be refunded. The Museum accepts American Express, MasterCard, Visa, and Discover. Tickets are subject to availability.

Online Anytime

Service charges apply.*

Purchase tickets online

Member & Guest tickets **

Become a member reserve free tickets

By Phone

Service charges apply.*

Tickets may be purchased by calling **(215) 235-SHOW (7469)**, seven days a week between 9:00 a.m. and 5:00 p.m.

At the Museum

No service charges apply.

Tickets may be purchased at any Visitor Services Desk, based on availability.

Groups

No service charges apply.

Tours and tickets for 15 or more people can be purchased by calling Group Sales at **(215) 684-7863**.

Exhibition Hours

| DAY | TIMES |
|----------------------------------|-----------------------|
| Monday** | Closed |
| Tuesday, Wednesday, and Thursday | 11:00 a.m.-5:00 p.m. |
| Friday | 11:00 a.m.-10:00 p.m. |
| Saturday* | 10:00 a.m.-6:00 p.m. |
| Sunday* | |

** Exhibition and entire Museum open:
December 31 10:00 a.m.-5:00 p.m.

PLEASE NOTE: LAST TICKETS ISSUED 90 MINUTES BEFORE MUSEUM CLOSING.

* Last ticket times may vary due to extended hours and special events

To protect the works of art and create a safe environment, please observe the Museum policies.

Ticket Prices (includes Audio Tour)

| Category | Price* | |
|----------------------------------|------------|---------|
| | Tues-Thurs | Fri-Sun |
| Adult | \$22.00 | \$24.00 |
| Seniors | \$20.00 | \$22.00 |
| Students, and Youth (ages 13-18) | \$18.00 | \$20.00 |
| Children (ages 5-12) | \$12.00 | \$14.00 |
| Children 4 and under | Free | Free |

Special Weekday Afternoon Price

Discounted tickets are available for Tuesday through Thursday in October at 3:00 and 3:30 p.m. . Advance reservations available by phone*.

| | |
|---------|----|
| \$17.00 | NA |
|---------|----|

Museum Members

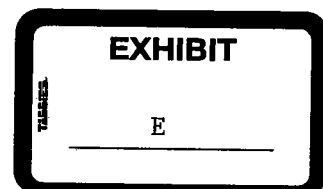
Click here to learn more about Museum membership programs and benefits.

FREE

Groups

Group Sales

* A \$2.50 per Member ticket and \$3.00 per non-member ticket service charge will be added to each ticket




Overview Themes Learn More Publication


Renoir Landscapes Tickets


Tickets are issued for a specific date and time, and include an exhibition audio tour. Please choose your dates carefully, because tickets cannot be refunded. The Museum accepts American Express, MasterCard, Visa, and Discover. Tickets are subject to availability.

Online Anytime

Service charges apply. *

 Purchase tickets online

 Member & Guest tickets **

 Become a member reserve free tickets

By Phone

Service charges apply. *

Tickets may be purchased by calling **(215) 235-SHOW (7469)**, seven days a week between 9:00 a.m. and 5:00 p.m.

At the Museum

No service charges apply.

Tickets may be purchased at any Visitor Services Desk, based on availability.

Groups

No service charges apply.

Tours and tickets for 15 or more people can be purchased by calling Group Sales at **(215) 684-7863**.

Ticket Prices (includes Audio Tour)

| Category | Price* | |
|----------------------------------|------------|---------|
| | Tues-Thurs | Fri-Sun |
| Adult | \$22.00 | \$24.00 |
| Seniors | \$20.00 | \$22.00 |
| Students, and Youth (ages 13-18) | \$18.00 | \$20.00 |
| Children (ages 5-12) | \$12.00 | \$14.00 |
| Children 4 and under | Free | Free |

Special Weekday Afternoon Price

Discounted tickets are available for Tuesday through Thursday in October at 3:00 and 3:30 p.m. . Advance reservations available by phone*.

\$17.00 NA

Museum Members

Click here to learn more about Museum membership programs and benefits.

FREE

Groups

Group Sales

Exhibition Hours

| DAY | TIMES |
|----------------------------------|-----------------------|
| Monday** | Closed |
| Tuesday, Wednesday, and Thursday | 11:00 a.m.-5:00 p.m. |
| Friday | 11:00 a.m.-10:00 p.m. |
| Saturday* | 10:00 a.m.-6:00 p.m. |
| Sunday* | |

** Exhibition and entire Museum open:

December 31 10:00 a.m.-5:00 p.m.

PLEASE NOTE: LAST TICKETS ISSUED 90 MINUTES BEFORE MUSEUM CLOSING.

* Last ticket times may vary due to extended hours and special events

To protect the works of art and create a safe environment, please observe the Museum policies.

Overview Themes Learn More Publication

Renoir Landscapes Tickets

Tickets are issued for a specific date and time, and include an exhibition audio tour. Please choose your dates carefully, because tickets cannot be refunded. The Museum accepts American Express, MasterCard, Visa, and Discover. Tickets are subject to availability.

Online Anytime

Service charges apply.*

Purchase tickets online

Member & Guest tickets **

Become a member reserve free tickets

By Phone

Service charges apply.*

Tickets may be purchased by calling **(215) 235-SHOW (7469)**, seven days a week between 9:00 a.m. and 5:00 p.m.

At the Museum

No service charges apply.

Tickets may be purchased at any Visitor Services Desk, based on availability.

Groups

No service charges apply.

Tours and tickets for 15 or more people can be purchased by calling Group Sales at **(215) 684-7863**.

Ticket Prices (includes Audio Tour)

| Category | Price* | |
|----------------------------------|------------|---------|
| | Tues-Thurs | Fri-Sun |
| Adult | \$22.00 | \$24.00 |
| Seniors | \$20.00 | \$22.00 |
| Students, and Youth (ages 13-18) | \$18.00 | \$20.00 |
| Children (ages 5-12) | \$12.00 | \$14.00 |
| Children 4 and under | Free | Free |

Special Weekday Afternoon Price

Discounted tickets are available for Tuesday through Thursday in October at 3:00 and 3:30 p.m. . Advance reservations available by phone*.

| | |
|---------|----|
| \$17.00 | NA |
|---------|----|

Museum Members

Click here to learn more about Museum membership programs and benefits.

FREE

Groups

Group Sales

Exhibition Hours

| DAY | TIMES |
|----------------------------------|-----------------------|
| Monday** | Closed |
| Tuesday, Wednesday, and Thursday | 11:00 a.m.-5:00 p.m. |
| Friday | 11:00 a.m.-10:00 p.m. |
| Saturday* | 10:00 a.m.-6:00 p.m. |
| Sunday* | |

** Exhibition and entire Museum open:
December 31 10:00 a.m.-5:00 p.m.

PLEASE NOTE: LAST TICKETS ISSUED 90 MINUTES BEFORE MUSEUM CLOSING.

** Last ticket times may vary due to extended hours and special events*

To protect the works of art and create a safe environment, please observe the Museum policies.

* A \$2.50 per Member ticket and \$3.00 per non-member ticket service charge will be added to each ticket

Museum Hours**Main Building**

Tuesday through Sunday:
10:00 a.m.-5:00 p.m.

Friday evenings:
until 8:45 p.m.

Perelman Building

Tuesday through Sunday:
10:00 a.m.-5:00 p.m.

Closed:

*Mondays and Thanksgiving
Day, Christmas Day, and the
4th of July.

Holiday Mondays:

**The entire Museum will be
open with normal hours on:
Martin Luther King Jr. Day,
Presidents Day, Memorial
Day, Labor Day, Columbus
Day*

Museum Addresses**Main Building**

26th Street and the
Benjamin Franklin Parkway
Philadelphia, PA 19130

Perelman Building

Fairmount and Pennsylvania
Avenues
Philadelphia, PA 19130

Mailing Address

P.O. Box 7646
Philadelphia, PA 19101-7646

Visitor Shuttle:

A visitor shuttle between the
Perelman Building and the
Museum's main building
operates every 10-15
minutes Tuesday through
Sunday, 10:00 a.m.-5:00
p.m.

Directions, Parking &
Transportation >>

General Admission***Main Building**

Includes Perelman Building

Members: Free at all times
Adults: \$14
Seniors (ages 62 & over): \$12
Students (with valid ID): \$10

Children (excluding groups)
ages 13-18: \$10
ages 12 & under: Free

Sundays:

Pay what you wish all day

Perelman Building

Members: Free at all times
Adults: \$7
Seniors (ages 62 & over) \$6
Students (with valid ID): \$5

Children (excluding groups)
ages 13-18: \$5
Children ages 12 & under: Free

Sundays: Pay what you wish all
day

*General Admission does not
include entry to the *Frida Kahlo*
special exhibition.

For more information, please contact Visitor Services by phone at (215) 763-8100 or by e-mail at
visitorservices@philamuseum.org.

Museum Hours**Main Building**

Tuesday through Sunday:
10:00 a.m.-5:00 p.m.

Friday evenings:
until 8:45 p.m.

Perelman Building

Tuesday through Sunday:
10:00 a.m.-5:00 p.m.

Closed:

*Mondays and Thanksgiving
Day, Christmas Day, and the
4th of July.

Holiday Mondays:

**The entire Museum will be
open with normal hours on:
Martin Luther King Jr. Day,
Presidents Day, Memorial
Day, Labor Day, Columbus
Day*

Museum Addresses**Main Building**

26th Street and the
Benjamin Franklin Parkway
Philadelphia, PA 19130

Perelman Building

Fairmount and Pennsylvania
Avenues
Philadelphia, PA 19130

Mailing Address

P.O. Box 7646
Philadelphia, PA 19101-7646

Visitor Shuttle:

A visitor shuttle between the
Perelman Building and the
Museum's main building
operates every 10-15
minutes Tuesday through
Sunday, 10:00 a.m.-5:00
p.m.

Directions, Parking &
Transportation >>

General Admission***Main Building**

Includes Perelman Building

Members: Free at all times
Adults: \$14
Seniors (ages 62 & over): \$12
Students (with valid ID): \$10

Children (excluding groups)
ages 13-18: \$10
ages 12 & under: Free

Sundays:

Pay what you wish all day

Perelman Building

Members: Free at all times

Adults: \$7
Seniors (ages 62 & over) \$6
Students (with valid ID): \$5

Children (excluding groups)
ages 13-18: \$5
Children ages 12 & under: Free

Sundays: Pay what you wish all
day

*General Admission does not
include entry to the *Frida Kahlo*
special exhibition.

For more information, please contact Visitor Services by phone at (215) 763-8100 or by e-mail at
visitorservices@philamuseum.org.

Museum Hours**Main Building**

Tuesday through Sunday:
10:00 a.m.–5:00 p.m.

Friday evenings:
until 8:45 p.m.

Perelman Building

Tuesday through Sunday:
10:00 a.m.–5:00 p.m.

Closed:

*Mondays and Thanksgiving
Day, Christmas Day, and the
4th of July.

Holiday Mondays:

**The entire Museum will be
open with normal hours on:
Martin Luther King Jr. Day,
Presidents Day, Memorial
Day, Labor Day, Columbus
Day*

Museum Addresses**Main Building**

26th Street and the
Benjamin Franklin Parkway
Philadelphia, PA 19130

Perelman Building

Fairmount and Pennsylvania
Avenues
Philadelphia, PA 19130

Mailing Address

P.O. Box 7646
Philadelphia, PA 19101-7646

Visitor Shuttle:

A visitor shuttle between the
Perelman Building and the
Museum's main building
operates every 10–15
minutes Tuesday through
Sunday, 10:00 a.m.–5:00
p.m.

Directions, Parking &
Transportation >>

General Admission***Main Building**

Includes Perelman Building

Members: Free at all times

Adults: \$14

Seniors (ages 62 & over): \$12

Students (with valid ID): \$10

Children (excluding groups)

ages 13–18: \$10

ages 12 & under: Free

Sundays:

Pay what you wish all day

Perelman Building

Members: Free at all times

Adults: \$7

Seniors (ages 62 & over) \$6

Students (with valid ID): \$5

Children (excluding groups)

ages 13–18: \$5

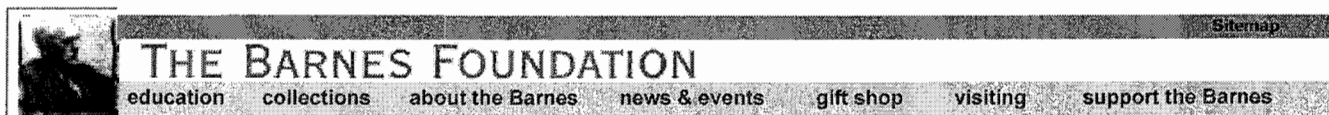
Children ages 12 & under: Free

Sundays: Pay what you wish all

day

*General Admission does not
include entry to the *Frida Kahlo*
special exhibition.

For more information, please contact Visitor Services by phone at (215) 763-8100 or by e-mail at
visitorservices@philamuseum.org.



Collections

ART COLLECTION

The Barnes Foundation houses one of the finest collections of French Impressionist, Post-Impressionist, and early Modern paintings in the world, including an extraordinary number of masterpieces by Pierre-Auguste Renoir (181), Paul Cézanne (69), and Henri Matisse (59). The collection also includes important works by Pablo Picasso (46), Chaim Soutine (21), Henri Rousseau (18), Amedeo Modigliani (16), Edgar Degas (11), Vincent van Gogh (7), Georges Seurat (6), Edouard Manet (4), and Claude Monet (4).

Although renowned for its late 19th- and early 20th-century European paintings, the Foundation's collection also includes important examples of American paintings and works on paper, including works by Charles Demuth, William Glackens, and Maurice and Charles Prendergast; African sculpture; Native American ceramics, jewelry, and textiles; Asian paintings, prints, and sculptures; Medieval manuscripts and sculptures; Old Master paintings, including works by El Greco, Peter Paul Rubens, and Titian; ancient Egyptian, Greek, and Roman art; and American and European decorative arts and metalwork.

Ker-Feal

In addition to the Arboretum and Gallery in Merion, the Foundation owns Ker-Feal, an 18th-century farmhouse in Chester Springs, Pennsylvania, which Dr. Barnes furnished with early American decorative arts, including an important collection of Pennsylvania German ceramics.

Ker-Feal is not currently open to the public.

ARBORETUM

The Arboretum of the Barnes Foundation in Merion, Pennsylvania, features an exceptional collection of rare and unusual trees and woody plants from all over the world. The 12-acre Arboretum, which surrounds the Foundation's Gallery, includes a fern collection, formal rose and perennial gardens, lilac groves, and groupings of mature trees, including specimens not usually grown in the Mid-Atlantic region. Highlights include the Araucaria araucana, or monkey puzzle tree, native to Chile; Parrotia persica, or Persian ironwood, indigenous to northern Iran; and Sequoia sempervirens, or coast redwood, native to a narrow strip of land along the Pacific coast of North America.

[Click here to learn more about the arboretum collection.](#)

ARCHIVES AND LIBRARY

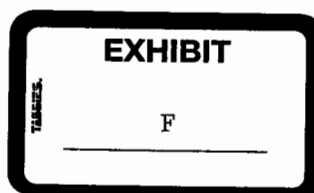
The Foundation's archives include over 2,000 linear feet of correspondence, photographs, publications, and other records documenting the history of the Barnes Foundation. The archival collection includes the personal and professional papers of Dr. Barnes, many of which pertain to the acquisition of his art collection and to the development of the educational programs at the Foundation. The archives also document the Barnes Foundation's Arboretum and Arboretum School.

The Foundation's library contains approximately 5,000 volumes, primarily related to the history of art and to horticulture.

[Click here to learn more about the archives and library collection.](#)

LINKS

[Arboretum](#)





Collections

ART COLLECTION

The Barnes Foundation houses one of the finest collections of French Impressionist, Post-Impressionist, and early Modern paintings in the world, including an extraordinary number of masterpieces by Pierre-Auguste Renoir (181), Paul Cézanne (69), and Henri Matisse (59). The collection also includes important works by Pablo Picasso (46), Chaim Soutine (21), Henri Rousseau (18), Amedeo Modigliani (16), Edgar Degas (11), Vincent van Gogh (7), Georges Seurat (6), Edouard Manet (4), and Claude Monet (4).

Although renowned for its late 19th- and early 20th-century European paintings, the Foundation's collection also includes important examples of American paintings and works on paper, including works by Charles Demuth, William Glackens, and Maurice and Charles Prendergast; African sculpture; Native American ceramics, jewelry, and textiles; Asian paintings, prints, and sculptures; Medieval manuscripts and sculptures; Old Master paintings, including works by El Greco, Peter Paul Rubens, and Titian; ancient Egyptian, Greek, and Roman art; and American and European decorative arts and metalwork.

Ker-Feal

In addition to the Arboretum and Gallery in Merion, the Foundation owns Ker-Feal, an 18th-century farmhouse in Chester Springs, Pennsylvania, which Dr. Barnes furnished with early American decorative arts, including an important collection of Pennsylvania German ceramics.

Ker-Feal is not currently open to the public.

ARBORETUM

The Arboretum of the Barnes Foundation in Merion, Pennsylvania, features an exceptional collection of rare and unusual trees and woody plants from all over the world. The 12-acre Arboretum, which surrounds the Foundation's Gallery, includes a fern collection, formal rose and perennial gardens, lilac groves, and groupings of mature trees, including specimens not usually grown in the Mid-Atlantic region. Highlights include the *Araucaria araucana*, or monkey puzzle tree, native to Chile; *Parrotia persica*, or Persian ironwood, indigenous to northern Iran; and *Sequoia sempervirens*, or coast redwood, native to a narrow strip of land along the Pacific coast of North America.

[Click here to learn more about the arboretum collection.](#)

ARCHIVES AND LIBRARY


The Foundation's archives include over 2,000 linear feet of correspondence, photographs, publications, and other records documenting the history of the Barnes Foundation. The archival collection includes the personal and professional papers of Dr. Barnes, many of which pertain to the acquisition of his art collection and to the development of the educational programs at the Foundation. The archives also document the Barnes Foundation's Arboretum and Arboretum School.

The Foundation's library contains approximately 5,000 volumes, primarily related to the history of art and to horticulture.

[Click here to learn more about the archives and library collection.](#)

LINKS

[Arboretum](#)


Sitemap

THE BARNES FOUNDATION

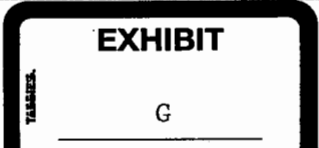
education
collections
about the Barnes
news & events
gift shop
visiting
support the Barnes

The Life & Work of Albert Barnes



Timeline

| | |
|-----------|--|
| 1872 | January 2: Born in Kensington, a working-class Philadelphia neighborhood, at 1466 Cook Street (now Wilt Street). |
| 1880 | Barnes attended an African American camp revival meetings with his mother, where he was inspired to a lifelong interest in African American arts and social issues. |
| 1889 | Received a B.S. degree from Central High School in Philadelphia, a pre-eminent public secondary school. Classmates included artists William Glackens and John Sloan. |
| 1892 | Graduated from University of Pennsylvania Medical School; worked for two years as a demonstrator of chemistry at Penn. |
| 1894-95 | Studied in Germany at the University of Berlin. |
| 1895-1900 | Worked as a consulting chemist for the H. K. Mulford Company in Philadelphia. |
| 1900 | Studied pharmacology and completed a "Doktorarbeit" (dissertation) at Ruprecht-Karls-Universitat in Heidelberg, Germany. |
| 1901 | June 4: Married Laura Leggett of Brooklyn, New York, in Saint James' Church in Brooklyn. Honeymooned in Europe. The couple settled on Drexel Rd. in the Overbrook section of Philadelphia. |
| 1902 | Established Barnes and Hille with partner Herman Hille, and manufactured pharmaceuticals, including Argyrol, a silver-based compound used to fight infections. |
| c. 1905 | Dr. and Mrs. Barnes built a new house on North Latch's Lane called "Lauraston," their first residence in Merion. |
| 1907 | Barnes bought out Herman Hille's portion of Barnes and Hille, and the two dissolved their partnership. |
| 1908 | Established the A.C. Barnes Company with factories in Philadelphia, London and Australia; Barnes mounted the first successful marketing effort of medical supplies directly to physicians and hospitals. |
| 1912 | <p>At Barnes's request, artists William Glackens and Alfred Henry Maurer visited galleries in Paris and purchased Modern paintings for Dr. Barnes, including Van Gogh's <i>Postman</i> and Picasso's <i>Woman with a Cigarette</i>. In June, Barnes visited Paris himself, and purchased several paintings including Paul Gauguin's <i>Haere Pape</i>.</p> <p>In December Barnes met Leo Stein, brother of writer Gertrude Stein, in Paris. The two men maintained an intensive correspondence until Stein's death in 1947.</p> <p>Began holding classes on the study of psychology and art for workers at the A. C. Barnes Company factory. Paintings by William Glackens, Ernest Lawson, and Maurice Prendergast were hung in the factory building for the employees to study and discuss.</p> |
| 1915 | Barnes published his first article, "How to Judge a Painting," in <i>Arts and Decoration</i> . |



| | |
|-----------|---|
| 1917 | Attended noted educator John Dewey's seminar at Columbia University to study his scientific method in education. The two became lifelong friends and collaborators. |
| 1922 | <p>Purchased Merion property of Joseph Lapsley Wilson, promising to maintain and expand the arboretum Wilson began in the 1880s.</p> <p>December 4: The Barnes Foundation was chartered by the State of Pennsylvania to "promote the advancement of education and the appreciation of the fine arts" and the "encouragement of arboriculture and forestry." Transferred the majority of his personal art collection, the buildings planned for the Wilson property, and a sizeable endowment to the Foundation.</p> <p>Purchased Matisse's <i>Joy of Life</i>. Began correspondence with art dealer Paul Guillaume, purchasing large numbers of African sculpture for the collection.</p> |
| 1923 | <p>John Dewey named director of education of the Barnes Foundation.</p> <p>Exhibited seventy-five paintings, including works by Chaim Soutine, Amedeo Modigliani, Pablo Picasso, Giorgio de Chirico, Alexis Gritchenko, Moise Kisling, Hélène Perdriat, Irène Lagut, Jacques Lipchitz, Pablo Picasso, and Henri Matisse, at the Pennsylvania Academy of Fine Arts.</p> |
| 1923-1924 | <p>Constructed the current Gallery, residence (now administration building), and service buildings, designed in the French Beaux-Arts style by Paul Philippe Cret, architect of the Ben Franklin Bridge and the Rodin Museum.</p> <p>Commissioned Jacques Lipchitz to carve seven bas-relief sculptures for the exterior of the Gallery and residence. Barnes also commissioned the Enfield Pottery and Tile Works to create the Gallery vestibule ceramic tile work, with designs based on Barnes's own collection of African art, particularly a Baule door now located on the mezzanine of the Gallery.</p> |
| 1925 | <p>March 19: Dedication ceremony for the Gallery. Speeches given by John Dewey and Leopold Stokowski, legendary conductor of the Philadelphia Orchestra.</p> <p>Purchased Cézanne's <i>The Card Players (Les joueurs des cartes)</i>.</p> <p>Published first book, <i>The Art in Painting</i>, still used today as the basis for the Foundation's art education courses.</p> |
| 1926 | <p>Barnes appointed Paris dealer Paul Guillaume as foreign secretary for the Foundation.</p> <p>February 26: Barnes named <i>Chevalier de l'Ordre National de la Legion d'Honneur</i> by French Government.</p> |
| 1929 | Sold A.C. Barnes Company. |
| 1931 | Commissioned Matisse to paint a mural, <i>The Dance</i> , for three lunettes in the Main Gallery. |
| 1933 | <p>May: <i>The Dance</i> mural installed in the Gallery by Matisse with the aid of Albert Nulty, Barnes's curator and conservator.</p> <p>Purchased Cézanne's <i>Nudes in Landscape (Les grandes baigneuses)</i>.</p> |
| 1936 | July 27. Named <i>Officier de l'Ordre National de la Legion d'Honneur</i> , by the French Government. |
| 1940 | <p>Laura Barnes established the Foundation's Arboretum School. First classes were given on October 1, taught by Laura Barnes, John M. Fogg of the University of Pennsylvania, and Frederick W. G. Peck of the American Society of Landscape Architects.</p> <p>Dr. Barnes purchased Ker-Feal, an 18th-century farmhouse in Chester County. Ker-Feal is Breton for "House of Fidèle," after Barnes's favorite dog. Added two wings to the house to display his collection of decorative arts and furniture. The gardens were developed by Laura Barnes and used in Arboretum School classes.</p> |
| 1950 | Amended bylaws enabling the Board of Trustees of Lincoln University, one of America's first historically African American universities, to nominate four of the five trustees of the Barnes Foundation, upon the demise of all original trustees. |
| 1951 | June 5: Received Honorary Doctor of Science from Lincoln University. |

July 24: Died in an automobile accident at age 78.

[Contact Us](#) | [FAQ](#) | [Hotel Package](#) | [Sitemap](#) | [Disclaimer](#) | [Privacy Statement](#)

The Barnes Foundation ■ 300 North Latch's Lane ■ Merion, PA 19066-1729 ■ 610.667.0290 ■ info@barnesfoundation.org

Designed by:



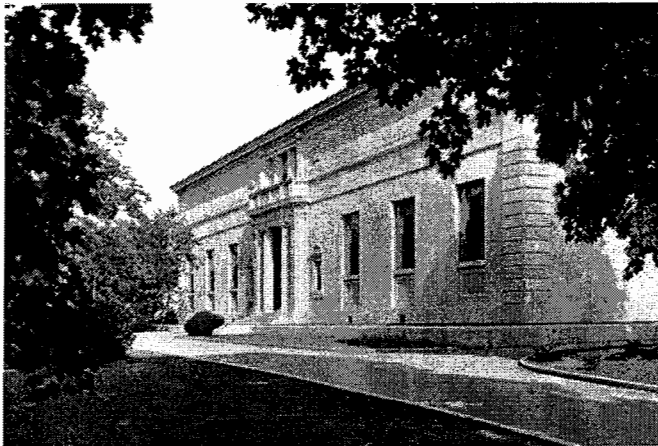
Pennsylvania State System of Higher Education
at West Chester University
[Internet Presentations Group](#)

**NATIONAL HISTORIC LANDMARK
ELIGIBILITY
OVERVIEW ASSESSMENT**

**THE BARNES FOUNDATION PROPERTY
300 N. LATCH'S LANE
MERION STATION, PA**

**June 5, 2007
CRCG # 07-080-01**

Emily T. Cooperman Ph.D., Principal Investigator



The Barnes Foundation Building, from the T-Square Club Annual Exhibition Catalogue, 1926

***Prepared for:
Friends of the Barnes Foundation***

***Prepared by:
Cultural Resource Consulting Group
1500 Walnut Street, Suite 702
Philadelphia, Pa. 19102***

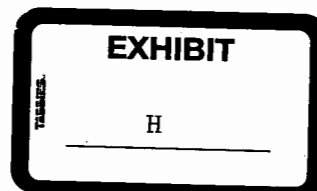


Table of Contents

1.0 Introduction 1

2.0 Investigator Qualifications.....3

3.0 Regulatory Framework for Evaluation of Historic Significance.....5

4.0 Assessment of Historic Significance.....11

5.0 Regulatory Framework for the Assessment of Potential Effects 17

6.0 Assessment of Potential Effects 19

7.0 Bibliography..... 20

Appendix Investigator Curriculum Vitae

1.0 Introduction

1.1 Purpose of Study

The purposes of this study are to:

- 1) Present the professional qualifications of the investigator
- 2) Identify and define an appropriate regulatory framework relevant to the historic significance of the Barnes Foundation Property at 300 North Latch's Lane in Merion Station, PA
- 3) Provide a professional overview assessment of the historic significance of the Barnes Foundation based on that framework
- 4) Identify a regulatory framework relevant to the proposed removal of the Barnes Foundation Collection as an element of the Barnes Foundation property as a potential historic property
- 5) Provide a professional overview assessment of the potential effect of the removal of all or part of the collection on the Barnes Foundation property as a historic property and on any other relevant potential historic properties.

1.2 Study Administration

Project Sponsors:

· Friends of the Barnes Foundation

Cultural Resource Consultant:

Emily T. Cooperman, M. S., Ph.D.
Cultural Resource Consulting Group
1500 Walnut Street, Suite 702
Philadelphia, PA 19102

1.3 Subject Property Location

The subject property is located at 300 N. Latch's Lane, Merion Station, PA.

1.4 Project Description

The Barnes Foundation proposes the removal of substantial portions of the Barnes Foundation Collection from its current location at the Barnes Foundation property.

1.6 Dates the Study Was Conducted

Background research and report preparation was conducted in April through June of 2007.

1.7 Authorship

The report was written by Emily T. Cooperman, Ph.D., Senior Architectural Historian, Project Manager and Principal Investigator, CRCG, with research assistance and other contributions from Sandra Gross Bressler, Ph.D.

2.0 Investigator Qualifications

2.1 Federal Standards

In contrast to other professions and professional practice such as engineers and architects, there is no licensing associated with either the practice of historic preservation or architectural history at either the state, local, or federal level. Relevant national standards for professional qualifications are set through Title 36, Part 61 of the code of federal regulations. 36 CFR 61 establishes qualification standards for the

minimum education and experience required to perform identification, evaluation, registration, and treatment activities. In some cases, additional areas or levels of expertise may be needed, depending on the complexity of the task and the nature of the historic properties involved.

Standards are defined for History, Archaeology, Architectural History, Architecture, and Historic Architecture. The standard for architectural history is as follows:

The minimum professional qualifications in architectural history are a graduate degree in architectural history, art history, historic preservation, or closely related field, with coursework in American architectural history, or a bachelor's degree in architectural history, art history, historic preservation or closely related field plus one of the following:

1. At least two years of full-time experience in research, writing, or teaching in American architectural history or restoration architecture with an academic institution, historical organization or agency, museum, or other professional institution; or
2. Substantial contribution through research and publication to the body of scholarly knowledge in the field of American architectural history.

As the attached vita indicates, the principal investigator in this evaluation, Emily T. Cooperman, Ph.D., substantially exceeds this minimum in both experience and education. Specifically, she holds a Masters in Historic Preservation with a concentration in American landscape and architectural history, and a Ph.D. in the History of Art with substantial coursework in American architectural history. In addition, she has worked as a professional historic preservation consultant since 1989, with numerous studies on American architectural topics, and has either authored or assisted in preparing multiple nominations to the National Register of Historic Places (including nominations that have been commended by the Pennsylvania Historical and Museum Commission Review Board for their outstanding quality), and evaluated numerous properties for eligibility for listing in the National Register. Among Dr. Cooperman's most recent projects was the



successful National Historic Landmark nomination for Beth Shalom Congregation (April 2007). It should be noted that there are fewer than 2500 National Historic Landmarks listed in total, and that, therefore, the successful nomination of a property for that status is not a common area of experience or expertise among those who meet 36 CFR 61 standards.

2.2 State Standards

There are no standards set by the state of Pennsylvania in this matter separate or different from those established by the federal government.

2.3 Local Standards

Some local jurisdictions, including Lower Merion Township, incorporate federal standards in their zoning code in regard to the preparation of certain reports, such as, in the case of Lower Merion, the preparation of a Historic Resource Impact Study (Lower Merion Lower Merion §155-153.1).¹

¹ It might be noted that the Lower Merion code refers to federal (i.e., 36 CFR 61) standards for “historic preservation” and “historical architecture.” The federal code includes no such standards per se.

3.0 Regulatory Framework for Evaluation of Historic Significance

3.1 Federal Regulations: Criteria for Evaluation for Eligibility and Integrity: 36 CFR 60 and 36 CFR 65

3.1.1 Criteria for Evaluation

Eligibility, the necessary prerequisite for listing in the National Register of Historic Places or as a National Historic Landmark, is a matter of two essential factors: meeting one or more of established criteria for evaluation and passing the “integrity test.” Both of these arise from federal regulations: specifically, from subchapters 60 and 65 of Title 36.I of the Code of Federal Regulations.

In regard to the National Register of Historic Places, 36 CFR 60.4 establishes four essential components:

- The definition of properties that can be evaluated for eligibility
- The components of integrity
- The four criteria for evaluation
- The considerations that may affect the circumstances under which properties can be considered eligible.

Specifically:

“National Register criteria for evaluation. The quality of significance in American history, architecture, archeology, engineering, and culture is present in districts, sites, buildings, structures, and objects that possess integrity of location, design, setting, materials, workmanship, feeling, and association and

“(a) that are associated with events that have made a significant contribution to the broad patterns of our history; or

“(b) that are associated with the lives of persons significant in our past; or

“(c) that embody the distinctive characteristics of a type, period, or method of construction, or that represent the work of a master, or that possess high artistic values, or that represent a significant and distinguishable entity whose components may lack individual distinction; or

“(d) that have yielded, or may be likely to yield, information important in prehistory or history.

“Criteria considerations. Ordinarily cemeteries, birthplaces, or graves of historical figures, properties owned by religious institutions or used for religious purposes,

structures that have been moved from their original locations, reconstructed historic buildings, properties primarily commemorative in nature, and properties that have achieved significance within the past 50 years shall not be considered eligible for the National Register. However, such properties will qualify if they are integral parts of districts that do meet the criteria of if they fall within the following categories:

“(a) A religious property deriving primary significance from architectural or artistic distinction or historical importance; or

“(b) A building or structure removed from its original location but which is significant primarily for architectural value, or which is the surviving structure most importantly associated with a historic person or event; or

“(c) A birthplace or grave of a historical figure of outstanding importance if there is no appropriate site or building directly associated with his productive life.

“(d) A cemetery which derives its primary significance from graves of persons of transcendent importance, from age, from distinctive design features, or from association with historic events; or

“(e) A reconstructed building when accurately executed in a suitable environment and presented in a dignified manner as part of a restoration master plan, and when no other building or structure with the same association has survived; or

“(f) A property primarily commemorative in intent if design, age, tradition, or symbolic value has invested it with its own exceptional significance; or

“(g) A property achieving significance within the past 50 years if it is of exceptional importance.

Relevant to National Historic Landmarks, 36 CFR 65.4 establishes the following in regard to integrity and criteria for evaluation:

“(a) Specific Criteria of National Significance: The quality of national significance is ascribed to districts, sites, buildings, structures and objects that possess exceptional value or quality in illustrating or interpreting the heritage of the United States in history, architecture, archeology, engineering and culture and that possess a high degree of integrity of location, design, setting, materials, workmanship, feeling and association, and:

“(a)(1) That are associated with events that have made a significant contribution to, and are identified with, or that outstandingly represent, the broad national patterns of United States history and from which an understanding and appreciation of those patterns may be gained; or

“(a)(2) That are associated importantly with the lives of persons nationally significant

in the history of the United States; or

“(a)(3) That represent some great idea or ideal of the American people; or

“(a)(4) That embody the distinguishing characteristics of an architectural type specimen exceptionally valuable for a study of a period, style or method of construction, or that represent a significant, distinctive and exceptional entity whose components may lack individual distinction; or

(a)(5) That are composed of integral parts of the environment not sufficiently significant by reason of historical association or artistic merit to warrant individual recognition but collectively compose an entity of exceptional historical or artistic significance, or outstandingly commemorate or illustrate a way of life or culture; or

(a)(6) That have yielded or may be likely to yield information of major scientific importance by revealing new cultures, or by shedding light upon periods of occupation over large areas of the United States. Such sites are those which have yielded, or which may reasonably be expected to yield, data affecting theories, concepts and ideas to a major degree.

(b) Ordinarily, cemeteries, birthplaces, graves of historical figures, properties owned by religious institutions or used for religious purposes, structures that have been moved from their original locations, reconstructed historic buildings and properties that have achieved significance within the past 50 years are not eligible for designation. Such properties, however, will qualify if they fall within the following categories:

(b)(1) A religious property deriving its primary national significance from architectural or artistic distinction or historical importance; or

(b)(2) A building or structure removed from its original location but which is nationally significant primarily for its architectural merit, or for association with persons or events of transcendent importance in the nation's history and the association consequential; or

(b)(3) A site of a building or structure no longer standing but the person or event associated with it is of transcendent importance in the nation's history and the association consequential; or

(b)(4) A birthplace, grave or burial if it is of a historical figure of transcendent national significance and no other appropriate site, building or structure directly associated with the productive life of that person exists; or

(b)(5) A cemetery that derives its primary national significance from graves of persons of transcendent importance, or from an exceptionally distinctive design or from an exceptionally significant event; or

(b)(6) A reconstructed building or ensemble of buildings of extraordinary national significance when accurately executed in a suitable environment and presented in a dignified manner as part of a restoration master plan, and when no other buildings or structures with the same association have survived; or

(b)(7) A property primarily commemorative in intent if design, age, tradition, or symbolic value has invested it with its own national historical significance; or

(b)(8) A property achieving national significance within the past 50 years if it is of extraordinary national importance.

3.1.2 Integrity

As noted, in order for a property to be considered eligible for listing in the National Register of Historic Places it must not only be significant under one or more of the applicable Criteria, but must also “possess integrity of location, design, setting, materials, workmanship, feeling, and association.” Further, in order to be considered eligible for National Historic Landmark listing, a property must not only meet the applicable Criteria, but also possess “a high degree of integrity of location, design, setting, materials, workmanship, feeling and association.”

The National Park Service defines integrity as

the ability of a property to convey its significance. To be listed in the National Register of Historic Places, a property must not only be shown to be significant under the National Register criteria, but it also must have integrity. The evaluation of integrity . . . must always be grounded in an understanding of a property's physical features and how they relate to its significance.

And goes on to further define integrity's components:

Location: Location is the place where the historic property was constructed or the place where the historic event occurred.

Design: Design is the combination of elements that create the form, plan, space, structure, and style of a property.

Setting: Setting is the physical environment of a historic property.

Materials: Materials are the physical elements that were combined or deposited during a particular period of time and in a particular pattern or configuration to form a historic property.

Workmanship: Workmanship is the physical evidence of the crafts of a particular culture or people during any given period in history or prehistory.

Feeling: Feeling is a property's expression of the aesthetic or historic sense of a particular period of time.

Association: Association is the direct link between an important historic event or person and a historic property ²

Finally, it should be noted that certain aspects of integrity are more relevant to certain Criteria than others. While not all aspects of integrity need be present for a property to be considered eligible, those that are relevant to the applicable Criteria must be.

3.2 State Regulations Regarding Historic Significance

The Pennsylvania "History Code" (Pennsylvania Consolidated Statute, Title 37) empowers the Pennsylvania Historical and Museum Commission to (Section 502.2):

Compile, maintain, revise and publish a selected inventory of significant historic resources in this Commonwealth, to be known as the Pennsylvania Register of Historic Places, pursuant to criteria of significance approved by the commission.

In practice, the PHMC does not actively maintain such an inventory and instead maintains information on the National Register eligible and listed properties in the state. National Register eligibility and listing, and National Historic Landmark eligibility and listing functions primarily as the state's means of identifying historic places in the Commonwealth today. As in most states, the State Historic Preservation Officer in Pennsylvania is delegated with the authority to determine eligibility for listing in the National Register. Similarly, nominations to the National Register are reviewed by the Pennsylvania Museum and Historical Commission's Bureau for Historic Preservation staff and State Board before being forwarded to the Keeper of the National Register in Washington, D. C.

There are no Pennsylvania regulations regarding the evaluation of National Historic Landmark significance; federal regulations apply.

² National Park Service, *National Register Bulletin 15: How to Apply the National Register Criteria for Evaluation* (U.S. Department of the Interior, National Park Service, Cultural Resources, Interagency Resources Division, Washington, D.C., 1998), 44-48.

3.3 Local Regulations

The Lower Merion code (§ 88-18) defines the criteria for designation as a historic resource as the following:

A. Criteria for designation. A building, structure, or site, or a complex of the same, may be placed on the Historic Resource Inventory if it meets any three or more of the following criteria:

- (1) Has significant character, interest or value as part of the development, heritage or cultural characteristics of the Township, County, Region, Commonwealth or Nation, or is associated with the life of a person significant in the past; or
- (2) Is associated with an event of importance to the history of the Township, County, Region, Commonwealth or Nation, or
- (3) Embodies an icon associated with an era characterized by a distinctive architectural style; or
- (4) Embodies distinguishing characteristics of an architectural style or engineering specimen; or
- (5) Is the noteworthy work of a designer, architect, landscape architect or designer, or engineer whose work has significantly influenced the historical, architectural, economic, social, or cultural development of the Township, County, Region, Commonwealth or Nation; or
- (6) Contains elements of design, detail, materials or craftsmanship which represent a significant innovation; or
- (7) Is part of or related to a commercial center, park, community or other distinctive area which should be preserved according to an historic, cultural or architectural motif; or
- (8) Owing to its unique location or singular physical characteristic, represents an established and familiar visual feature of the neighborhood, community or Township; or
- (9) Has yielded, or may be likely to yield, information important in pre-history or history; or
- (10) Exemplifies the cultural, political, economic, social or historical heritage of the community.

4.0 Assessment of Historic Significance

4.1 Summary of Property Resources and History

The Barnes Foundation Property encompasses the buildings, landscape, and collections compiled or commissioned by Albert C. Barnes at 300 North Latch's Lane in Lower Merion. Barnes made a substantial amount of money in the production of the antiseptic Argyrol, and had amassed a substantial collection of paintings and objects to aid in his vision for an educational program by 1922, when Barnes used the property for the purposes of establishing facilities for his foundation, its educational and curatorial activities, and the materials that enabled the educational program Barnes established for the foundation. A notably large amount of controversy has surrounded: 1) Barnes himself and his relationship to academic art historians, art collectors, and art museum curators and administrators; 2) the management of his collection and, more recently, 3) the fate of the Foundation itself. It must be recognized, however, that a fundamental defining characteristic of the property as a whole is its role as an educational institution created by Barnes beginning with the purchase of the property in 1922 and the creation of the Indenture of Trust establishing the Foundation and its characteristics.

The Barnes Foundation is arguably best known for the assemblage of important works by renowned 20th-century artists such as, inter alia, Pierre-Auguste Renoir, Paul Cézanne, and Henri Matisse. As Barbara Supplee has aptly noted, however:

along with the extraordinary collection of moderns are paintings representative of old masters . . . art from cultures and ethnic sources as diverse as African, Egyptian, Greek, Hindu, Chinese, Persian, Native American, and Pennsylvania Dutch share space with Italian, Spanish, German, Flemish and French primitives. What is most [sic] unique about this world renowned collection is its *raison d'être*. This incredible assemblage of art and artifacts are a principle resource for the Barnes Foundation, an educational institution chartered in 1922. . . . The collection and institution exist solely for the purpose of education, an education directed toward a specific aesthetic philosophy and educational methodology.³

The individual components, or character defining features of the property, were purposefully created, specifically installed, and assembled or adapted to the educational uses of the Foundation. Finally, it is crucial to note that the interactive role of the components of the property – that is, the relationship of the building to the collection, collection to building, building to landscape setting, and collection to landscape views – are among the most important of the character-defining features of the property.

³ Barbara P. Supplee, *Reflections on the Barnes Foundation's Aesthetic Theory, Philosophical Antecedents, and 'Method' for Appreciation* (Ph.D. Diss., Pennsylvania State University, 1995), p. 9.

Architecture

The Barnes Foundation Museum buildings are the work of architect Paul Philippe Cret (1876-1945). The Cret's commission was first announced in the *Philadelphia Real Estate Record and Builders' Guide* in November, 1922, when it was revealed that he was preparing plans for a "private museum and art gallery."⁴ March of the following year, the designs had sufficiently progressed that the architect was soliciting estimates.⁵ In April, 1923, contracts were awarded for an "art gallery, administration building, and service building."⁶ As these brief descriptions published in the period indicate, the Barnes Foundation buildings were purpose-built to house the Foundation's art and object collections as the facilities and tools for its educational program in art appreciation, not simply as the residence for Dr. Barnes and his wife, as has sometimes been supposed. The details of the main building attest to this purpose, including the scale of most of the gallery spaces, which provide the opportunity for intimate and extended study of the groups of objects installed specifically to meet Barnes's purpose of experiential learning; in spaces where the exterior is visible, the installations specifically took this into account.

Paul Cret (1876-1945) has been called "One of the most influential forces in Philadelphia architecture during the early part of the twentieth century."⁷ He was also was one of the most influential architectural educators and designers in the United States between the turn of the twentieth century and World War II. Born in Lyon, France, Cret (originally Crêt) came to the United States in the first decade of the 20th century as the first Professor of Architecture at the University of Pennsylvania under Dean Warren Powers Laird. Although American architects had been studying at the Ecole des Beaux-Arts in Paris since the period of the Civil War, Cret revolutionized American architectural education by influencing generations of architecture students who would become the most important designers in the United States. Cret's own work as a designer is prominent not only throughout the Philadelphia region, but internationally, and includes such prominent work as the Folger Shakespeare Library in Washington, D. C., as well as such projects as the Rodin Museum in Philadelphia. Cret's work extended beyond buildings to large-scale urban planning projects in Philadelphia and elsewhere.⁸

⁴ *Philadelphia Real Estate Record and Builders' Guide*, v. 37, n. 44, p. 704 (11/1/1922)

⁵ *Philadelphia Real Estate Record and Builders' Guide*, v. 38, n. 10, p. 158 (3/7/1923)

⁶ *Philadelphia Real Estate Record and Builders' Guide*, v. 38, n. 14, p. 222 (4/4/1923)

⁷ Sandra Tatman, "Cret, Paul Philippe," *American Architects and Buildings Database*, www.philadelphiabuildings.org.

⁸ There are multiple publications on the life and work of Paul Cret. On his influence as a teacher, see Ann Strong and George E. Thomas, "The Laird Years," in *The Book of the School* (Philadelphia: the Graduate School of Fine Arts, 1990), pp. 25-92.

The Barnes Foundation Buildings embody many of the key characteristics of Cret's work. Its simplified (sometimes call "stripped down") Classicist details and functionalist plan are hallmarks of the Beaux Arts methods. The grand purpose of this institutional building is embodied in the *gravitas* of the style Cret employed. The nature of the commission and purpose of the building was reflected in details expressive of those that, typically of Cret's work, can be found throughout the building, including the Jacques Lipchitz bas-relief sculptures on the exterior commissioned by Dr. Barnes and the interior and exterior custom ironwork, as well as custom crown moldings, all with African mask motifs commissioned to relate to the collection.

Education, Integration, and Philosophy

One of the fundamental precepts of the educational program of art appreciation of the Barnes Foundation has been, from its inception, the ability of all people, particularly those of the working class of all races and both sexes, to appreciate artistic production. Barnes's educational activities began with his own factory employees before the establishment of the Foundation, and his desegregated program stood in stark contrast to contemporary practice and policy.

A key figure in the Barnes Foundation's program is John Dewey, whom Barnes appointed as the Foundation's first director of education. As Barbara Supplee has detailed, the relationship between Dewey and Albert Barnes was not simply one of employer and employee by any stretch of the imagination. Instead, it was one of philosophical and educational collaboration.⁹ As Larry Hickman has also noted

Dewey's influence on American life can scarcely be underestimated. During his lifetime he was America's leading educational theorist, and his work continues to be a source of insight for reformers in that field. His social and political ideas, especially his radical conception of democracy, continue to be assaulted from both the right and the left.¹⁰

Collections

As noted above, while the works of famous artists are the best known objects in the Barnes Foundation Collection, they cannot be separated from the collection as a whole in terms of its purpose in the Foundation's program, nor within the property as an entirety. The site-specific role of the objects in the collection, manifest through the installation that both exemplifies and enables the experience of the Barnes method, and the objects' role as character-defining of the Barnes Foundation

⁹ Supplee, Chaps. II, III.

¹⁰ Larry A. Hickman, "Dewey, John," <http://www.anb.org/articles/20/20-00289.html>, *American National Biography Online* Feb. 2000, access Date: Wed. May 16, 2007.

property, can be exemplified by the creation and installation of Henri Matisse's famous *La Danse*, one of the most celebrated paintings in the Barnes Foundation. As Jack Flam has documented, Matisse created the work in relationship not only to the other paintings in the room, but in connection with the view of the garden outside. Flam records Matisse as asserting that "it is really immovable," that "it cannot be separated" from the Barnes art gallery, and that he conceptualized the mural "with the idea always of creating the sky for the garden one sees through the doors."¹¹

Landscape

From the inception of the Barnes Foundation, the 13-acre Arboretum (begun by the previous property owner Joseph Lapsley Wilson) was not simply an incidental feature of the property, but was instead an integral part of the institution and its program. The Arboretum has provided a "setting that reflects concepts from the unique arrangement of art works in the Gallery rooms."¹² John Dewey explained that "the art gallery and the arboretum make a unit each of definite educational value and one must reinforce the other. . . ."¹³

The Indenture of Trust for the Barnes Foundation includes the statement that

Donor (Albert C. Barnes) desires to endow said art gallery and arboretum to the end that the educational work for which Donee (the Barnes Foundation) is organized may be adequately accomplished.¹⁴

The Trustees of the Donee shall control both the art gallery and the arboretum of the Donee, both of which are integral parts of the educational resources of the Donee.¹⁵

In 1933, Dr. Barnes, Director of the Foundation, Mrs. Barnes, Director of the Arboretum, and John Dewey, Director of Education, provided testimony about the relationship between the Art Gallery and the Arboretum. Dr. Barnes's statements included the following:

¹¹ Jack Flam, *Matisse: On Art* (University of California Press: Berkeley, 1995), p. 109-114.

¹² Jacob Thomas, "The Arboretum at The Barnes Foundation USA: an Exquisite Piece of Nature and a Professional Training Center for Horticulturists," *Journal of Botanic Gardens Conservation International*, 2:2 (July 2005).

¹³ Testimony of John Dewey, p. 1. From the case, *Barnes Foundation v. Keely et al.*, Appellants No. 268 Supreme Court of Pennsylvania, January 30, 1934. Testimony in Arboretum Archives File in the Barnes Foundation Archives.

¹⁴ ARTICLE IX - MANAGEMENT of the CORPORATION, April 30, 1946 Article IX, Section 2., p. 4.

¹⁵ ARTICLE IX - MANAGEMENT of the CORPORATION, April 30, 1946 {October 20, 1950 } 17., p. 7.

Our Charter calls for a plan for advancement of education by instruction in knowledge of the fine arts and the maintenance of an arboretum. These two aspects of one and the same purpose cannot be separated: they are one and indivisible and both are educational in their essence. . . .

In short, the Foundation as it exists at present may be compared to a composition by Titian of a symphony by Beethoven; that is, every unit was studied in relation to what was the ultimate composite entity which prompted us to establish the Foundation and devote our money and the rest of our individual lives to make the Foundation the servant of educational authorities in advancing the knowledge and happiness of mankind."¹⁶

4.2 Evaluations of Historic Significance

4.2.1 Eligibility for listing in the National Register of Historic Places

The Barnes Foundation Property was determined eligible for listing in the National Register of Historic Places on 11 April 1991. It was confirmed as eligible on 13 October 2006.¹⁷

CRCG finds that the Barnes Foundation Property is nationally significant under Criterion A in the areas of Social History and Education for its association with the racially and gender-integrated, philosophy-based educational program of the Barnes Foundation, which preceded the vast majority of integrated education efforts throughout the country.

The Barnes Foundation Property is also nationally significant under Criterion C in the area of Architecture as an important work of the prominent architect Paul Cret.

The character-defining features and contributing elements of the property include the buildings, the arboretum landscape, and the art and objects collections as installed, which have played a key role to the present in the educational program of the Foundation established at its inception in 1922.

The property retains all of the requisite aspects of integrity, including location, design, setting, materials, workmanship, feeling, and association.

None of the Criteria Exceptions are relevant to the Barnes Foundation Property.

¹⁶ Testimony of Albert C. Barnes, p. 1. From the case, Barnes Foundation v. Keely et al., Appellants No. 268 Supreme Court of Pennsylvania, January 30, 1934. Testimony in Arboretum Archives File in the Barnes Foundation Archives.

¹⁷ PHMC files.

4.2.2 Eligibility for listing as a National Historic Landmark

CRCG finds that the Barnes Foundation Property is eligible for listing as a National Historic Landmark for its exceptional value as an unparalleled assemblage of the work of an exceptionally important American architect, manifest in a building purpose-built to house a remarkable art and object collection. This, in turn, was installed in site-specific locations in the building in order to accomplish the groundbreaking integrated education program which both manifested the thinking of and had the direct involvement of John Dewey. The character-defining features of the property include its buildings, arboretum, and art and object collections as installed, which have played a key role to the present in the educational program of the Foundation established at its inception in 1922.

In its current state, the property retains the high level of integrity requisite for National Historic Landmark listing.

The Barnes Foundation property, while unique, does relate to several other National Historic Landmark properties in key ways. These include Hill-Stead, located in Farmington, Connecticut. This property features a purpose-built museum designed by owner and collector Theodate Pope Riddle, who worked with McKim, Mead & White to complete the facility to house his outstanding collection of French Impressionist paintings. The Wagner Free Institute of Science, located in Philadelphia, is an unparalleled survivor of a type of educational institution prominent in the 19th century: the scientific society. Its collections have remained central to its educational program as well as to its historic significance. The Wagner is also significant for its association with prominent scientist Dr. Joseph Leidy. Finally, Fonthill (Mercer Museum and Moravian Pottery and Tile Works), located in Doylestown, is significant as the work of Henry Chapman Mercer, and also houses a remarkable, didactic collection of objects assembled by Mercer.

4.2.3 Eligibility for listing as a Lower Merion Historic Resource

The Barnes Foundation Property is eligible for classification under the Lower Merion Code as a Class 1 Resource under Criterion 1, as an institution significant in the history of the Township, County, Region, Commonwealth, and Nation, and for its associations with multiple significant persons, including Albert Barnes and John Dewey. It is also eligible under Criterion 4 for its embodiment of what is often called the Beaux-Arts style, and under Criterion 5 as a noteworthy work of Paul Cret. Finally, it is eligible under Criterion 10 for exemplifying the heritage of the community.

5.0 Regulatory Framework for the Assessment of Potential Effects

5.1 Federal Laws and Regulations

5.1.1 National Register Properties

The actions of the federal government and the potential effect on National Register-listed or eligible properties are defined by what is generally referred to as “the Section 106 process.” This name, in turn, alludes to Section 106 of the National Historic Preservation Act of 1966 (16 USC 470 et seq.) which established the responsibility of federal agencies

prior to the approval of the expenditure of any Federal funds on the undertaking or prior to the issuance of any license, as the case may be, take into account the effect of the undertaking on any district, site, building, structure, or object that is included in or eligible for inclusion in the National Register.

The process whereby the National Register-eligible properties are identified and the effect of the “undertaking” determined is governed by 36 CFR 800 – Protection of Historic Properties.

In this regulatory process, the lead federal agency must identify potential historic properties, evaluate their eligibility for the National Register, and assess the effect of the undertaking on any properties evaluated as eligible for the National Register. The criteria for adverse effect are the following:

800.5 (a) (1) *Criteria of adverse effect.* An adverse effect is found when an undertaking may alter, directly or indirectly, any of the characteristics of a historic property that qualify the property for inclusion in the National Register in a manner that would diminish the integrity of the property’s location, design, setting, materials, workmanship, feeling, or association. Consideration shall be given to all qualifying characteristics of a historic property, including those that may have been identified subsequent to the original evaluation of the property’s eligibility for the National Register. Adverse effects may include reasonably foreseeable effects caused by the undertaking that may occur later in time, be farther removed in distance or be farther removed in distance or be cumulative.

Should an adverse effect be found, the resolution of adverse effect is to be conducted through consultation with stipulated consulting parties and the public. Under some circumstances, the Advisory Council on Historic Preservation can also play a role in the resolution. The result of this consultation often includes mitigation of some kind of the adverse effects of the project, depending on the undertaking and its effect, the consulting parties, and the involvement of the public. The resolution can be effected by and memorialized in a Memorandum of Agreement.

5.1.2 National Historic Landmark Properties

36 CFR 800 provides additional protection for National Historic Landmarks and National Historic Landmark, arising from Section 110(f) of the National Historic Preservation Act (16 USC 470 et seq.), which states:

Prior to the approval of any Federal undertaking which may directly and adversely affect any National Historic Landmark, the head of the responsible Federal agency shall, to the maximum extent possible, undertake such planning and actions as may be necessary to minimize harm to such landmark

36 CFR 800.10 stipulates that the Advisory Council must be requested to participate in the resolution of a potential adverse effect on a National Historic Landmark or National Historic Landmark-eligible property. The Secretary of the Interior must also be notified and be invited to participate in consultation.

5.2 Pennsylvania Regulations

Pennsylvania TITLE 37, Chapter 5, Section § 510 states, in regard to “Approval of construction affecting historic resources” that:

The commission shall be consulted on the design and proposed location of any project, building or other undertaking financed in whole or in part by Commonwealth funds which may affect the preservation and development of a district, site or building listed on or eligible for the Pennsylvania Register of Historic Places.

As noted above, the Pennsylvania Register is coincident, for the most part, with the National Register of Historic Places. The Pennsylvania Museum and Historical Commission does not maintain a list of historic properties separate from those that are National Register-listed or eligible and National Historic Landmarks.

5.3 Lower Merion Code

Changes to properties that might be considered to have an adverse effect on historic resources are governed by the Lower Merion code relative to construction and land development and relate to those properties that have been classified by the Township as historic.

6.0 Assessment of Potential Effects

It is not known at this time whether federal money or federal licensing will be used or required in connection with the removal of the Barnes Foundation Collection from the Barnes Foundation Property at 300 N. Latch's Lane in Lower Merion. For the purposes of this study, it is assumed that the federal regulations noted above are relevant to the undertaking of removing all or a part of the collection of the Barnes Foundation to a new, purpose built facility to be located on the Benjamin Franklin Parkway in the City of Philadelphia. It is further understood that the proposed location on the northeast side of the Benjamin Franklin is that of the present Youth Study Center, designed and built by the City of Philadelphia

For both National Register listing and National Historic Landmark designation, the removal of a significant portion of the Barnes Foundation Collection can be considered to have an adverse effect on the property in that the Collection is a character-defining feature of the property.

Further, should the creation of a new building on the proposed site on the Benjamin Franklin Parkway entail the demolition of the Youth Study Center, it will have an adverse effect on a property which, in our professional opinion, is also eligible for the National Register under Criterion C as a prominent work of the important architectural firm of Carroll Grisdale and Van Alen. The firm, headed by Roy Carroll, Jr., was one of the most prominent in the Philadelphia region in the post-World War II period, and the Youth Study Center was a particularly important commission and facility for the city.¹⁸

It can be assumed that, should section 106 regulations apply in the undertaking of constructing a new facility for the Barnes Foundation collection (or portions thereof) that a full investigation to identify potential historic properties would apply. The area of the Youth Study Center is known, based on historic maps, to have been formerly occupied by both residential and industrial buildings, and therefore is potentially sensitive for historic period archaeological remains. A section 106 investigation conventionally seeks to identify not only above-ground potential resources, but those below ground as well.

¹⁸ Emily T. Cooperman, "Carroll, Jefferson Roy, Jr. (1904-1990)," American Architects and Buildings Database, www.philadelphiabuildings.org. On the history of the Youth Study Center see Anny Su, "The Youth Study Center: Bringing Modernism to the Benjamin Franklin Parkway," M.S. Thesis, University of Pennsylvania, 2006.

7.0 Bibliography

Manuscripts

Cret Collection. The Architectural Archives of the University of Pennsylvania.

Cret Collection. The Athenaeum of Philadelphia.

Selected Publications

Anderson, John. *Art Held Hostage: the Story of the Barnes Collection*. New York: W.W. Norton & Company, 2003.

Braddock, Jeremy. *The Modernist Collector and Black Modernity, 1914-1934*. Ph.D. Diss., University of Pennsylvania, 2002.

Boublil, Alain. *L'étrange docteur Barnes : portrait d'un collectionneur Américain*. Paris : Albin Michel, 1993.

Greenfeld, Howard. *The Devil and Dr. Barnes: Portrait of an American Art Collector*. New York: Penguin Books, 1987.

Grossman, Elizabeth Greenwell. *Paul Philippe Cret: Rationalism and Imagery in American Architecture*. Ph.D. Diss., Brown University, 1980.

_____. *The Civic Architecture of Paul Cret*. New York: Cambridge University Press, 1996.

Hart, Henry. *Dr. Barnes of Merion: an Appreciation*. New York: Farrar, Straus, 1963.

Meyers, Mary Ann. *Art, Education, & African-American Culture: Albert Barnes and the Science of Philanthropy*. New Brunswick, NJ: Transaction Publishers, 2004.

National Park Service . *National Register Bulletin 15: How to Apply the National Register Criteria for Evaluation*. U.S. Department of the Interior, National Park Service, Cultural Resources, Interagency Resources Division, Washington, D.C., 1998.

Supplee, Barbara P. *Reflections on the Barnes Foundation's Aesthetic Theory, Philosophical Antecedents, and 'Method' for Appreciation*. Ph.D. Diss., Pennsylvania State University, 1995.

Strong, Ann L. and George E. Thomas. *The Book of the School*. Philadelphia: The Graduate School of Fine Arts, 1990.



National Historic Landmark Eligibility
Overview Assessment
Barnes Foundation Property
June 5, 2007

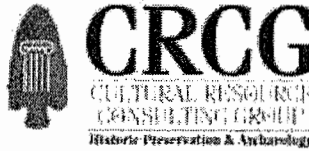
Su, Anny. "The Youth Study Center: Bringing Modernism to the Benjamin Franklin Parkway," M.S. Thesis, University of Pennsylvania, 2006.

White, Theophilus Ballou, ed. *Paul Philippe Cret, Architect And Teacher*. Foreword by John F. Harbeson. Philadelphia: Art Alliance Press, 1973.

Larry A. Hickman. "Dewey, John." <http://www.anb.org/articles/20/20-00289.html>.
American National Biography Online Feb. 2000. Access Date: Wed. May 16, 2007.



Appendix: Investigator Qualifications (following pages)



Emily T. Cooperman, Ph.D.

Title: Senior Architectural Historian
Meets Federal qualifications [36 CFR61] for Architectural Historian

Education: Degree – Specialization – School

- Ph.D. – History of Art – University of Pennsylvania
- M.S. - Historic Preservation - University of Pennsylvania
- B.A. – French & English – Amherst College

Years Experience: 25
With CRCG: 3

Overview of Expertise

- Specializes in both landscape and architectural history. Expertise in eighteenth- through twentieth-century subjects.
- Full range of historic preservation and CRM projects for public and private sector clients.
- Section 106 Review Studies, preservation plans, design reviews, existing conditions surveys, historic site surveys, National Register and National Historic Landmark nominations, HABS/HAER/HALS documentations, historic structure reports and historic resource impact studies.
- Specialized studies including adaptive re-use consulting studies, cultural landscape inventories, and site interpretation studies; grant applications; exhibition curator, and broad experience in numerous types of museums.

Previous Relevant Experience

George E. Thomas Associates, Inc., Philadelphia, PA – Principal – Historic Preservation firm - Landscape history specialist and business manager for the firm.

University of Pennsylvania, Philadelphia, PA – Research Director, Architectural Archives of the University of Pennsylvania - Content supervisor and scholarly writer/editor for Archives cataloging and research projects as part of the Philadelphia Architects and Buildings Project. One of two principal authors of architect biographies on the project. Co-curator of all archive exhibitions.

Stenton Museum, Philadelphia, PA – Executive Director – Chief administrator for 1730 National Historic Landmark house museum, the home of James Logan, William Penn's colonial administrator. Supervisor of site, outstanding collection of seventeenth and eighteenth-century American decorative arts, paintings and works on paper, and functions under the direction of board.

Select Project Experience

Beth Sholom Congregation National Historic Landmark Nomination

Authored successful nomination of Frank Lloyd Wright's only synagogue, in Elkins Park, PA, presented nomination to National Park Service Board. Keynote speaker at National Historic Landmark Plaque presentation ceremony.

Bryn Mawr College, Bryn Mawr, Pennsylvania

- College Campus Historic Preservation, Documentation, Analysis and Planning Initiative (historic buildings, sites & landscapes); pilot project funded by the Getty Grant Program's Campus Heritage Initiative.
- Historic resources survey and analytical report.

Stenton Museum, Philadelphia, Pennsylvania

- Landscape History Scholar for Stenton Interpretation Plan. Served as landscape history specialist on a team of scholars for grant-funded interpretation plan for National Historic Landmark public site.
- Cultural Landscape Inventory.

Awbury Arboretum Association, The Francis Cope House, Philadelphia, Pennsylvania

Creation of the Awbury National Register Historic District for the Awbury Arboretum Association.

Schuylkill Center for Environmental Education, Philadelphia, Pennsylvania

Creation of the Upper Roxborough National Register Historic District; included research and writing on historic mixed-use landscape along the Schuylkill River and assisted the Center in writing grant applications for project funding.



Haverford College, Haverford, Pennsylvania

Historic Resource Survey: Conducted a historic resources survey and prepared and submitted a report as part of a preservation inventory of all buildings on the campus.

University of Pennsylvania, Philadelphia, Pennsylvania

Historic Resource Survey: Conducted a historic resources survey and developed a preservation inventory of all buildings of the campus.

Selected Public Lectures

- Keynote address, Beth Sholom Synagogue National Historic Landmark Plaque Presentation,
- "Two Tastes But One Personality": Lessing Rosenwald's Avertorpe and Modern American Architecture." Abington Art Center, Abington, PA, November 10, 2004.
- "The Eminence of an Opulent City: Birch's Views and the Image of Philadelphia at the turn of the Nineteenth Century." 35th Annual Meeting of the Lewis & Clark Trail Heritage Foundation, Philadelphia, PA August 10-13, 2003.
- "Growing Importance to the Coming Generations: Stenton's Colonial Revival Garden, Stenton Museum, May 31, 2001.
- "'A Work of Duration': William Birch's *City of Philadelphia*". Interdisciplinary Nineteenth Century Studies Conference, Yale University, April 2000.
- "William Birch, Patronage, the States and the Arts in the Early American Republic," American Culture Association meeting, San Antonio, TX, March 1997.
- "The Graperies of Andalusia: Nicholas Biddle and the Greek Revival Landscape," Winter Institute, Cliveden, Philadelphia, PA. January 1993.

Professional Activities and Affiliations

- The Wyck Association
 - Director, 2002 - present
 - Chestnut Hill Historical Society – Board of Directors:
 - Vice President, 1998-2001
 - Member, 1996-2001
 - Chair, programs committee 1997-2000
- University of Pennsylvania
 - Adjunct Faculty

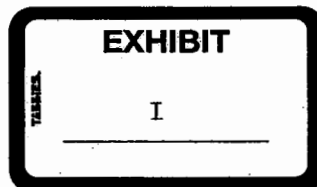
Expert Testimony

- Appearances before Evesham Township, New Jersey boards (Historical Commission; Zoning Board)
- Appearances before Baltimore County, Maryland boards (Historic Landmark Commission; Zoning Board of Appeals)
- Appearances at Upper Makefield Township, Bucks County, Pennsylvania, boards (Conditional use hearing)
- Appearances before Holmdel, Monmouth County, New Jersey board (Planning Board).
- Appearance as historic preservation expert before Zoning Board of Adjustment, Philadelphia, on behalf of West Central Germantown Neighbors
- Appearances before Lower Merion, Pennsylvania boards (Historical Commission, Board of Commissioners)

Expert testimony given on behalf of Bryn Mawr College for review of extensive local historic designations and for review of adaptive re-use projects for locally designed properties.

Barnes Foundation 990's

| | Revenue | Expenses | Legal Fees | Expenses Net of Legal Fees |
|----------------------------|---------------------|---------------------|-------------------|----------------------------|
| 1998 | \$ 1,936,950 | \$ 5,141,145 | \$ 1,895,924 | \$ 3,245,221 |
| 1999 | \$ 1,776,104 | \$ 3,152,935 | \$ 623,046 | \$ 2,259,889 |
| 2000 | \$ 2,180,763 | \$ 3,015,199 | \$ 286,534 | \$ 2,728,665 |
| 2001 | \$ 3,079,365 | \$ 3,935,305 | \$ 440,700 | \$ 3,494,605 |
| 2002 | \$ 4,131,749 | \$ 5,016,257 | \$ 764,651 | \$ 4,251,606 |
| 2003 | \$ 5,062,770 | \$ 5,078,334 | \$ 961,598 | \$ 4,116,736 |
| 2004 | \$ 2,936,563 | \$ 4,858,029 | \$ 477,722 | \$ 2,458,841 |
| 2005 | \$ 7,050,852 | \$ 4,656,050 | \$ 171,209 | \$ 4,484,841 |
| 2006 | \$ 5,856,466 | \$ 5,127,141 | \$ 299,649 | \$ 4,827,492 |
| Average (1998-2006) | \$ 3,779,065 | \$ 4,442,266 | \$ 657,893 | \$ 3,540,877 |



Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

1998

Department of the Treasury Internal Revenue Service

Under section 601(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

This Form is Open to Public Inspection

A For the 1998 calendar year, OR tax year period beginning 1998, and ending 19

B Check if: Change of address, Initial return, Final return, Amended return. C Name of organization: THE BARNES FOUNDATION. D Employer identification number: 23-6000149. E Telephone number: 610-664-3542. F Check: If exemption application is pending.

G Type of organization: [X] Exempt under 501(c)(3) (3) (Insert number) OR [] section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? [] Yes [X] No. (b) If "Yes," enter the number of affiliates for which this return is filed: []. I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) []. J Accounting method: [] Cash [X] Accrual [] Other (specify) []. (c) Is this a separate return filed by an organization covered by a group ruling? [] Yes [X] No.

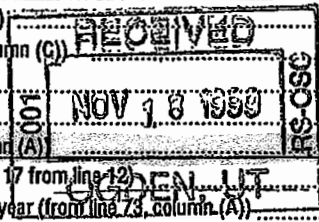
K Check here [] if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with 21 rows and 4 columns. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6 Gross rents; 7 Other investment income; 8 Gross amount from sale of assets other than inventory; 9 Special events and activities; 10 Gross sales of inventory; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

SCANNER JAN 03 2000 Revenue



Part I Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

| Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I. | (A) Total | (B) Program services | (C) Management and general | (D) Fundraising |
|---|-----------|----------------------|----------------------------|-----------------|
| 22 Grants and allocations (attach schedule) | | | | |
| cash \$ _____ noncash \$ _____ | 22 | | | |
| 23 Specific assistance to individuals (attach schedule) | 23 | | | |
| 24 Benefits paid to or for members (attach schedule) | 24 | | | |
| 25 Compensation of officers, directors, etc. | 25 | 0. | 0. | 0. |
| 26 Other salaries and wages | 26 | 769,000. | 502,923. | 266,077. |
| 27 Pension plan contributions | 27 | | | |
| 28 Other employee benefits | 28 | 50,636. | 38,917. | 11,719. |
| 29 Payroll taxes | 29 | 66,051. | 46,678. | 19,373. |
| 30 Professional fundraising fees | 30 | | | |
| 31 Accounting fees | 31 | 30,450. | | 30,450. |
| 32 Legal fees | 32 | 1,895,924. | 12,596. | 1,883,328. |
| 33 Supplies | 33 | 146,578. | 133,192. | 13,386. |
| 34 Telephone | 34 | 35,820. | 23,663. | 12,157. |
| 35 Postage and shipping | 35 | 10,295. | 7,378. | 2,917. |
| 36 Occupancy | 36 | 228,328. | 200,774. | 27,554. |
| 37 Equipment rental and maintenance | 37 | 125,995. | 123,412. | 2,583. |
| 38 Printing and publications | 38 | 65,220. | 65,152. | 68. |
| 39 Travel | 39 | 11,712. | 4,677. | 7,035. |
| 40 Conferences, conventions, and meetings | 40 | | | |
| 41 Interest | 41 | | | |
| 42 Depreciation, depletion, etc. (attach schedule) ... | 42 | 414,239. | 413,938. | 301. |
| 43 Other expenses (itemize): | | | | |
| a _____ | 43a | | | |
| b _____ | 43b | | | |
| c _____ | 43c | | | |
| d _____ | 43d | | | |
| e SEE STATEMENT 5 | 43e | 1,290,897. | 616,457. | 674,440. |
| 44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15 | 44 | 5,141,145. | 2,189,757. | 2,951,388. |

Reporting of Joint Costs. - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part II Statement of Program Service Accomplishments

| What is the organization's primary exempt purpose? EDUCATION - ART & HORTICULTURE | Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.) |
|---|---|
| a ART EDUCATION | |
| _____ | |
| _____ | |
| _____ | |
| (Grants and allocations \$ _____) | 618,955. |
| b HORTICULTURE EDUCATION | |
| _____ | |
| _____ | |
| _____ | |
| (Grants and allocations \$ _____) | 328,832. |
| c PUBLIC ACCESS | |
| _____ | |
| _____ | |
| _____ | |
| (Grants and allocations \$ _____) | 943,103. |
| d GALLERY SHOP AND DEVELOPMENT | |
| _____ | |
| _____ | |
| _____ | |
| (Grants and allocations \$ _____) | 298,867. |
| e Other program services (attach schedule) | (Grants and allocations \$ _____) |
| f Total of Program Service Expenses (should equal line 44, column (B), Program services) | 2,189,757. |

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation) or section 4947(a)(1) nonexempt charitable trust

Note: The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

1999

This Form is Open
to Public Inspection

A For the 1999 calendar year, OR tax year period beginning and ending

| | | | | |
|--|---|---|--|---|
| B Check if: Change of address Initial return Final return Amended return (forwarded also for state reporting) | Please use IRS label or print or type. See Specific Instructions. | C Name of organization THE BARNES FOUNDATION | | D Employer identification number 23-6000149 |
| | | Number and street (or P.O. box if mail is not delivered to street address) Room/suite | | E Telephone number 610-664-3542 |
| | | 300 N. LATCH'S LANE | | F Check <input type="checkbox"/> if exemption application is pending |
| | | City or town, state or country, and ZIP+4 MERION STATION, PA 19066-1759 | | |

G Type of organization Exempt under 501(c) (3) (insert number) OR section 4947(a)(1) nonexempt charitable trust

Note: Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).

H(a) Is this a group return filed for affiliates? Yes No **I** If either box in H is checked "Yes," enter four-digit group exemption number (GEN) _____

(b) If "Yes," enter the number of affiliates for which this return is filed: _____

J Accounting method: Cash Accrual Other (specify) _____

(c) Is this a separate return filed by an organization covered by a group ruling? Yes No

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

Note: Form 990-EZ may be used by organizations with gross receipts less than \$100,000 and total assets less than \$250,000 at end of year.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

| | | | | | |
|--|---|----------|-----------------|-------------|-------------|
| Revenue | 1 Contributions, gifts, grants, and similar amounts received: | | | | |
| | a Direct public support | 1a | 867,813. | | |
| | b Indirect public support | 1b | | | |
| | c Government contributions (grants) | 1c | | | |
| | d Total (add lines 1a through 1c) (attach schedule of contributors) (cash \$ 867,813. noncash \$) | | STMT 1 | 1d | 867,813. |
| | 2 Program service revenue including government fees and contracts (from Part VII, line 93) | | | 2 | 431,132. |
| | 3 Membership dues and assessments | | | 3 | |
| | 4 Interest on savings and temporary cash investments | | | 4 | |
| | 5 Dividends and interest from securities | | | 5 | 366,524. |
| | 6 a Gross rents | 6a | | | |
| | b Less: rental expenses | 6b | | | |
| | c Net rental income or (loss) (subtract line 6b from line 6a) | | | 6c | |
| 7 Other investment income (describe) | | | 7 | | |
| 8 a Gross amount from sale of assets other than inventory | (A) Securities | 8a | | | |
| | 1,198,750. | 8a | | | |
| | b Less: cost or other basis and sales expenses | 8b | | | |
| | 1,172,200. | 8b | | | |
| c Gain or (loss) (attach schedule) | 8c | 26,550. | | | |
| d Net gain or (loss) (combine line 8c, columns (A) and (B)) | | STMT 2 | 8d | 26,550. | |
| 9 Special events and activities (attach schedule) | a Gross revenue (not including \$ of contributions reported on line 1a) | 9a | | | |
| | b Less: direct expenses other than fundraising expenses | 9b | | | |
| | c Net income or (loss) from special events (subtract line 9b from line 9a) | | | 9c | |
| 10 a Gross sales of inventory, less returns and allowances | 10a | 267,735. | | | |
| | b Less: cost of goods sold | 10b | 285,901. | | |
| | c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) | | STMT 3 | 10c | -18,166. |
| 11 Other revenue (from Part VII, line 103) | | | 11 | 102,251. | |
| 12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) | | | 12 | 1,776,104. | |
| Expenses | 13 Program services (from line 44, column (B)) | | | 13 | 1,861,736. |
| | 14 Management and general (from line 44, column (C)) | | | 14 | 1,163,584. |
| | 15 Fundraising (from line 44, column (D)) | | | 15 | 127,615. |
| | 16 Payments to affiliates (attach schedule) | | | 16 | |
| | 17 Total expenses (add lines 16 and 44, column (A)) | | | 17 | 3,152,935. |
| 18 Excess or (deficit) for the year (subtract line 17 from line 12) | | | 18 | -1,376,831. | |
| Net Assets | 19 Net assets or fund balances at beginning of year (from line 73, column (A)) | | | 19 | 23,001,757. |
| | 20 Other changes in net assets or fund balances (attach explanation) | | SEE STATEMENT 4 | 20 | -42,925. |
| | 21 Net assets or fund balances at end of year (combine lines 18, 19, and 20) | | | 21 | 21,582,001. |

RECEIVED
AUG 10 2000
CGDEN, UT

FILED
AUG 17 2000

LHA For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Form 990 (1999)

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

| Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I. | | (A) Total | (B) Program services | (C) Management and general | (D) Fundraising |
|---|--|-----------|----------------------|----------------------------|-----------------|
| 22 | Grants and allocations (attach schedule) | | | | |
| | cash \$ _____ noncash \$ _____ | 22 | | | |
| 23 | Specific assistance to individuals (attach schedule) | 23 | | | |
| 24 | Benefits paid to or for members (attach schedule) | 24 | | | |
| 25 | Compensation of officers, directors, etc. | 25 | 161,539. | 105,000. | 24,231. |
| 26 | Other salaries and wages | 26 | 704,238. | 505,510. | 134,013. |
| 27 | Pension plan contributions | 27 | | | |
| 28 | Other employee benefits | 28 | 62,304. | 43,934. | 11,388. |
| 29 | Payroll taxes | 29 | 69,279. | 48,853. | 12,663. |
| 30 | Professional fundraising fees | 30 | | | |
| 31 | Accounting fees | 31 | | | |
| 32 | Legal fees | 32 | 623,046. | 1,542. | 621,504. |
| 33 | Supplies | 33 | 48,019. | 37,182. | 8,450. |
| 34 | Telephone | 34 | 32,274. | 20,470. | 11,220. |
| 35 | Postage and shipping | 35 | 11,089. | 5,106. | 3,115. |
| 36 | Occupancy | 36 | 150,641. | 148,632. | 2,009. |
| 37 | Equipment rental and maintenance | 37 | 84,156. | 83,392. | 764. |
| 38 | Printing and publications | 38 | 73,605. | 71,573. | 1,262. |
| 39 | Travel | 39 | 16,950. | 2,716. | 10,626. |
| 40 | Conferences, conventions, and meetings | 40 | | | |
| 41 | Interest | 41 | | | |
| 42 | Depreciation, depletion, etc. (attach schedule) | 42 | 434,576. | 429,830. | 4,746. |
| 43 | Other expenses (itemize): | | | | |
| a | _____ | 43a | | | |
| b | _____ | 43b | | | |
| c | _____ | 43c | | | |
| d | _____ | 43d | | | |
| e | SEE STATEMENT 5 | 43e | 681,219. | 357,996. | 317,593. |
| 44 | Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15 | 44 | 3,152,935. | 1,861,736. | 1,163,584. |

Reporting of Joint Costs. - Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments

| What is the organization's primary exempt purpose? | Program Service Expenses (Required for 501(c)(3) and (4) orgs. and 4947(a)(1) trusts; but optional for others.) |
|--|--|
| EDUCATION - ART & HORTICULTURE All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.) | |
| a ART EDUCATION | |
| (Grants and allocations \$ _____) | 592,732. |
| b HORTICULTURE EDUCATION | |
| (Grants and allocations \$ _____) | 291,875. |
| c PUBLIC ACCESS | |
| (Grants and allocations \$ _____) | 825,828. |
| d GALLERY SHOP | |
| (Grants and allocations \$ _____) | 151,301. |
| e Other program services (attach schedule) | (Grants and allocations \$ _____) |
| f Total of Program Service Expenses (should equal line 44, column (B), Program services) | 1,861,736. |

Return of Organization Exempt From Income Tax

Department of the Treasury
Internal Revenue Service

Under section 501(c) of the Internal Revenue Code (except black lung benefit trust or private foundation), section 527, or section 4947(a)(1) nonexempt charitable trust

The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

A For the 2000 calendar year, OR tax year period beginning and ending

| | | | |
|---|--|--|--|
| B Check if applicable: Change of address Change of name Initial return Final return Amended return (use also for state reporting) | C Name of organization THE BARNES FOUNDATION | D Employer identification number 23-6000149 | |
| | Number and street (or P.O. box if mail is not delivered to street address) 300 N. LATCH'S LANE | Room/suite | E Telephone number 610-664-3542 |
| | City or town, state or country, and ZIP MERION STATION, PA 19066-1759 | | F Check <input type="checkbox"/> if application pending |

6 Organization type (check only one) 501(c) (3) (insert no.) 527
OR 4947(a)(1)

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

J Accounting method: Cash Accrual Other (specify)

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

(H and I are not applicable to section 527 orgs.)

H(a) Is this a group return for affiliates? Yes No

H(b) If "Yes," enter number of affiliates

H(c) Are all affiliates included? Yes No
(If "No," attach a list.)

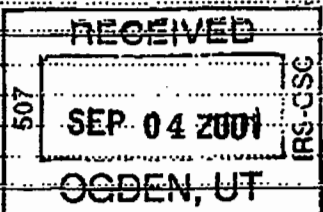
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Enter 4-digit group exemption no. (GEN)

L Check this box if the organization is not required to attach Schedule B (Form 990 or 990-EZ)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

| | | | | |
|--|---|------------|-------------------------------|--|
| Revenue | 1 Contributions, gifts, grants, and similar amounts received: | | | |
| | a Direct public support | 1a | 854,605. | |
| | b Indirect public support | 1b | | |
| | c Government contributions (grants) | 1c | | |
| | d Total (add lines 1a through 1c) (cash \$ 854,605. noncash \$) | 1d | 854,605. | |
| | 2 Program service revenue including government fees and contracts (from Part VII, line 93) | 2 | 631,206. | |
| | 3 Membership dues and assessments | 3 | | |
| | 4 Interest on savings and temporary cash investments | 4 | | |
| | 5 Dividends and interest from securities | 5 | 419,036. | |
| | 6 a Gross rents | 6a | | |
| | b Less: rental expenses | 6b | | |
| | c Net rental income or (loss) (subtract line 6b from line 6a) | 6c | | |
| 7 Other investment income (describe) | 7 | | | |
| 8 a Gross amount from sale of assets other than inventory | (A) Securities | 8a | | |
| | Less: cost or other basis and sales expenses | 8b | | |
| | Gain or (loss) (attach schedule) | 8c | | |
| | d Net gain or (loss) (combine line 8c, columns (A) and (B)) | 8d | | |
| 9 Special events and activities (attach schedule) | a Gross revenue (not including \$ of contributions reported on line 1a) | 9a | | |
| | b Less: direct expenses other than fundraising expenses | 9b | | |
| | c Net income or (loss) from special events (subtract line 9b from line 9a) | 9c | | |
| 10 a Gross sales of inventory, less returns and allowances | 10a | 353,847. | | |
| | b Less: cost of goods sold | 10b | 142,863. | |
| | c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) | 10c | STMT 1 210,984. | |
| 11 Other revenue (from Part VII, line 103) | 11 | 64,932. | | |
| 12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) | 12 | 2,180,763. | | |
| Expenses | 13 Program services (from line 44, column (B)) | 13 | 2,081,640. | |
| | 14 Management and general (from line 44, column (C)) | 14 | 767,062. | |
| | 15 Fundraising (from line 44, column (D)) | 15 | 166,497. | |
| | 17 Total expenses (add lines 13 and 14, column (A)) | 17 | 3,015,199. | |
| 18 Excess or (deficit) for the year (subtract line 17 from line 12) | 18 | -834,436. | | |
| Net Assets | 19 Net assets or fund balances at beginning of year (from line 73, column (A)) | 19 | 21,582,041. | |
| | 20 Other changes in net assets or fund balances (attach explanation) | 20 | SEE STATEMENT 2 1,744,087. | |
| | 21 Net assets or fund balances at end of year (combine lines 18, 19, and 20) | 21 | 22,491,692. | |



SCANNED SEP 20 2001

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Table with 5 columns: (A) Total, (B) Program services, (C) Management and general, (D) Fundraising. Rows include: 22 Grants and allocations, 23 Specific assistance to individuals, 24 Benefits paid to or for members, 25 Compensation of officers, directors, etc., 26 Other salaries and wages, 27 Pension plan contributions, 28 Other employee benefits, 29 Payroll taxes, 30 Professional fundraising fees, 31 Accounting fees, 32 Legal fees, 33 Supplies, 34 Telephone, 35 Postage and shipping, 36 Occupancy, 37 Equipment rental and maintenance, 38 Printing and publications, 39 Travel, 40 Conferences, conventions, and meetings, 41 Interest, 42 Depreciation, depletion, etc. (attach schedule), 43 Other expenses (itemize): a, b, c, d, e SEE STATEMENT 3, 44 Total functional expenses (add lines 22 through 43). Total: 3,015,199.

Reporting of Joint Costs. Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? Yes X No. If "Yes," enter (i) the aggregate amount of these joint costs \$; (ii) the amount allocated to Program services \$; (iii) the amount allocated to Management and general \$; and (iv) the amount allocated to Fundraising \$.

Part III Statement of Program Service Accomplishments

Table with 2 columns: Description, Program Service Expenses. Rows include: a ART EDUCATION (666,125), b HORTICULTURE EDUCATION (333,062), c PUBLIC ACCESS (915,922), d GALLERY SHOP (166,531), e Other program services (attach schedule), f Total of Program Service Expenses (should equal line 44, column (B), Program services) 2,081,640.

Return of Organization Exempt From Income Tax

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2001 calendar year, or tax year period beginning and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return
 Amended return
 Application pending

C Name of organization
THE BARNES FOUNDATION
 Number and street (or P O box if mail is not delivered to street address) Room/suite
300 N. LATCH'S LANE
 City or town, state or country, and ZIP + 4
MERION STATION, PA 19066-1759

D Employer identification number
23-6000149

E Telephone number
610-667-3542

F Accounting method Cash Accrual
 Other (specify) ▶

G Web site ▶ **N/A**

H and **I** are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates ▶
H(c) Are all affiliates included? **N/A** Yes No (If "No," attach a list.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Enter 4-digit GEN ▶

J Organization type (check only one) ▶ 501(c) (3) ◀ (insert no) 4947(a)(1) or 527

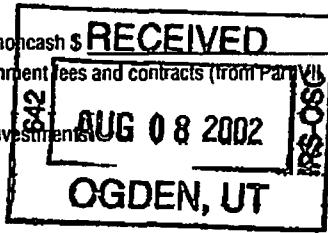
K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **6,233,584.**

M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

| | | | | | | |
|------------|---|--|--|-------------|----------|--|
| Revenue | 1 | Contributions, gifts, grants, and similar amounts received | | | | |
| | a | Direct public support | 1a | 2,166,319. | | |
| | b | Indirect public support | 1b | | | |
| | c | Government contributions (grants) | 1c | | | |
| | d | Total (add lines 1a through 1c) (cash \$ 2,166,319. noncash \$) | 1d | 2,166,319. | | |
| | 2 | Program service revenue including government fees and contracts (from Part VII, line 93) | 2 | 691,078. | | |
| | 3 | Membership dues and assessments | 3 | | | |
| | 4 | Interest on savings and temporary cash investments | 4 | | | |
| | 5 | Dividends and interest from securities | 5 | 209,997. | | |
| | 6a | Gross rents | 6a | | | |
| | b | Less rental expenses | 6b | | | |
| | c | Net rental income or (loss) (subtract line 6b from line 6a) | 6c | | | |
| 7 | Other investment income (describe ▶) | 7 | | | | |
| 8a | Gross amount from sale of assets other than inventory | (A) Securities | 8a | | | |
| | | 2,763,347. | 8a | | | |
| | | Less cost or other basis and sales expenses | 8b | | | |
| | | 3,035,441. | 8b | | | |
| c | Gain or (loss) (attach schedule) | 8c | | | | |
| d | Net gain or (loss) (combine line 8c, columns (A) and (B)) | 8d | -272,094. | | | |
| 9 | Special events and activities (attach schedule) | | | | | |
| 9a | Gross revenue (not including \$ of contributions reported on line 1a) | 9a | | | | |
| | | b | Less direct expenses other than fundraising expenses | 9b | | |
| | | c | Net income or (loss) from special events (subtract line 9b from line 9a) | 9c | | |
| 10a | Gross sales of inventory, less returns and allowances | 10a | 352,695. | | | |
| | | b | Less cost of goods sold | 10b | 118,778. | |
| | | c | Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) | 10c | 233,917. | |
| 11 | Other revenue (from Part VII, line 103) | 11 | 50,148. | | | |
| 12 | Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) | 12 | 3,079,365. | | | |
| Expenses | 13 | Program services (from line 44, column (B)) | 13 | 2,655,078. | | |
| | 14 | Management and general (from line 44, column (C)) | 14 | 1,011,762. | | |
| | 15 | Fundraising (from line 44, column (D)) | 15 | 268,465. | | |
| | 16 | Payments to affiliates (attach schedule) | 16 | | | |
| | 17 | Total expenses (add lines 16 and 44, column (A)) | 17 | 3,935,305. | | |
| Net Assets | 18 | Excess or (deficit) for the year (subtract line 17 from line 12) | 18 | -855,940. | | |
| | 19 | Net assets or fund balances at beginning of year (from line 73, column (A)) | 19 | 22,491,692. | | |
| | 20 | Other changes in net assets or fund balances (attach explanation) | 20 | -254,220. | | |
| | 21 | Net assets or fund balances at end of year (combine lines 18, 19, and 20) | 21 | 21,381,532. | | |



SCANNED AUG 19 02

Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

| Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I | | (A) Total | (B) Program services | (C) Management and general | (D) Fundraising |
|--|---|------------|----------------------|----------------------------|-----------------|
| 22 | Grants and allocations (attach schedule) | | | | |
| | cash \$ _____ noncash \$ _____ | | | | |
| 23 | Specific assistance to individuals (attach schedule) | | | | |
| 24 | Benefits paid to or for members (attach schedule) | | | | |
| 25 | Compensation of officers, directors, etc | 170,000. | 110,500. | 25,500. | 34,000. |
| 26 | Other salaries and wages | 1,076,721. | 772,551. | 143,132. | 161,038. |
| 27 | Pension plan contributions | | | | |
| 28 | Other employee benefits | 123,320. | 63,492. | 43,665. | 16,163. |
| 29 | Payroll taxes | 98,197. | 58,559. | 26,770. | 12,868. |
| 30 | Professional fundraising fees | | | | |
| 31 | Accounting fees | | | | |
| 32 | Legal fees | 440,700. | 736. | 437,980. | 1,984. |
| 33 | Supplies | 88,874. | 53,192. | 30,714. | 4,968. |
| 34 | Telephone | 33,120. | 17,557. | 14,451. | 1,112. |
| 35 | Postage and shipping | 18,683. | 5,145. | 5,559. | 7,979. |
| 36 | Occupancy | 196,551. | 155,477. | 41,074. | |
| 37 | Equipment rental and maintenance | 182,593. | 169,031. | 13,562. | |
| 38 | Printing and publications | 78,765. | 75,937. | 865. | 1,963. |
| 39 | Travel | 24,871. | 17,476. | 3,608. | 3,787. |
| 40 | Conferences, conventions, and meetings | 5,006. | 2,118. | 1,664. | 1,224. |
| 41 | Interest | | | | |
| 42 | Depreciation, depletion, etc (attach schedule) | 493,674. | 488,742. | 4,932. | |
| 43 | Other expenses not covered above (itemize) | | | | |
| a | | | | | |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | SEE STATEMENT 4 | 904,230. | 664,565. | 218,286. | 21,379. |
| 44 | Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15 | 3,935,305. | 2,655,078. | 1,011,762. | 268,465. |

Joint Costs Check if you are following SOP 98-2
 Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____,
 (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

| What is the organization's primary exempt purpose? EDUCATION - ART & HORTICULTURE | Program Service Expenses (Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others) |
|---|--|
| a ART EDUCATION | |
| (Grants and allocations \$ _____) | 767,283. |
| b HORTICULTURE EDUCATION | |
| (Grants and allocations \$ _____) | 235,630. |
| c VISITOR SERVICES | |
| (Grants and allocations \$ _____) | 932,528. |
| d COLLECTION ACCESSMENT PROGRAM | |
| (Grants and allocations \$ _____) | 531,597. |
| e Other program services (attach schedule) STATEMENT 5 | (Grants and allocations \$ _____) 188,040. |
| f Total of Program Service Expenses (should equal line 44, column (B), Program services) | 2,655,078. |

Return of Organization Exempt From Income Tax

2002

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2002 calendar year, or tax year period beginning and ending

| | | | | |
|---|--|--|--|--|
| B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending | Please use IRS label or print or type See Specific Instructions. | C Name of organization THE BARNES FOUNDATION | | D Employer identification number 23-6000149 |
| | | Number and street (or P O box if mail is not delivered to street address) Room/suite 300 N. LATCH'S LANE | | E Telephone number 610-667-3542 |
| | | City or town, state or country, and ZIP + 4 MERION STATION, PA 19066-1759 | | F Accounting method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) |

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ)

H and I are not applicable to section 527 organizations
 H(a) Is this a group return for affiliates? Yes No
 H(b) If "Yes," enter number of affiliates

G Web site N/A
J Organization type (check only one) 501(c)(3) (insert no) 4947(a)(1) or 527
 H(c) Are all affiliates included? N/A Yes No (if "No," attach a list)
 H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

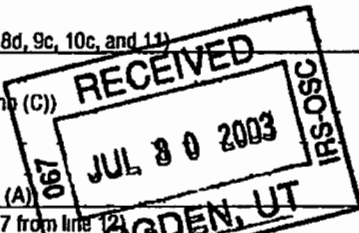
K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.
 I Enter 4-digit GEN

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12 **8,450,025.**
 M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue SCANNED AUG 06 2003

| | | | | | |
|-----|--|----------------|-------------|-----|-----------|
| 1 | Contributions, gifts, grants, and similar amounts received | | | | |
| a | Direct public support | 1a | 3,411,604. | | |
| b | Indirect public support | 1b | | | |
| c | Government contributions (grants) | 1c | | | |
| d | Total (add lines 1a through 1c) (cash \$ 3,411,604. noncash \$) | 1d | 3,411,604. | | |
| 2 | Program service revenue including government fees and contracts (from Part VII, line 93) | 2 | 799,277. | | |
| 3 | Membership dues and assessments | 3 | | | |
| 4 | Interest on savings and temporary cash investments | 4 | | | |
| 5 | Dividends and interest from securities | 5 | 215,792. | | |
| 6a | Gross rents | 6a | | | |
| b | Less rental expenses | 6b | | | |
| c | Net rental income or (loss) (subtract line 6b from line 6a) | 6c | | | |
| 7 | Other investment income (describe) | 7 | | | |
| 8a | Gross amount from sale of assets other than inventory | (A) Securities | 3,541,400. | 8a | |
| b | Less cost or other basis and sales expenses | | 4,126,965. | 8b | |
| c | Gain or (loss) (attach schedule) | | -585,565. | 8c | |
| d | Net gain or (loss) (combine line 8c, columns (A) and (B)) | | STMT 1 | 8d | -585,565. |
| 9 | Special events and activities (attach schedule) | | | | |
| a | Gross revenue (not including \$ of contributions reported on line 1a) | 9a | | | |
| b | Less direct expenses other than fundraising expenses | 9b | | | |
| c | Net income or (loss) from special events (subtract line 9b from line 9a) | | | 9c | |
| 10a | Gross sales of inventory, less returns and allowances | 10a | 434,790. | | |
| b | Less cost of goods sold | 10b | 191,311. | | |
| c | Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) | | STMT 2 | 10c | 243,479. |
| 11 | Other revenue (from Part VII, line 103) | 11 | 47,162. | | |
| 12 | Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) | 12 | 4,131,749. | | |
| 13 | Program services (from line 44, column (B)) | 13 | 3,028,081. | | |
| 14 | Management and general (from line 44, column (C)) | 14 | 1,699,619. | | |
| 15 | Fundraising (from line 44, column (D)) | 15 | 288,557. | | |
| 16 | Payments to affiliates (attach schedule) | 16 | | | |
| 17 | Total expenses (add lines 16 and 44, column (A)) | 17 | 5,016,257. | | |
| 18 | Excess or (deficit) for the year (subtract line 17 from line 12) | 18 | -884,508. | | |
| 19 | Net assets or fund balances at beginning of year (from line 20, column (A)) | 19 | 21,381,532. | | |
| 20 | Other changes in net assets or fund balances (attach explanation) | 20 | -124,209. | | |
| 21 | Net assets or fund balances at end of year (combine lines 18, 19, and 20) | 21 | 20,372,815. | | |



THE BARNES FOUNDATION

23-6000149

Part II Statement of Functional Expenses

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

Page 2

| Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I | | (A) Total | (B) Program services | (C) Management and general | (D) Fundraising |
|--|---|------------|----------------------|----------------------------|-----------------|
| 22 | Grants and allocations (attach schedule) | | | | |
| | cash \$ _____ noncash \$ _____ | | | | |
| 23 | Specific assistance to individuals (attach schedule) | | | | |
| 24 | Benefits paid to or for members (attach schedule) | | | | |
| 25 | Compensation of officers, directors, etc | 170,000. | 110,500. | 25,500. | 34,000. |
| 26 | Other salaries and wages | 1,370,414. | 1,044,521. | 155,006. | 170,887. |
| 27 | Pension plan contributions | | | | |
| 28 | Other employee benefits | 174,102. | 104,410. | 48,299. | 21,393. |
| 29 | Payroll taxes | 125,363. | 90,173. | 20,988. | 14,202. |
| 30 | Professional fundraising fees | | | | |
| 31 | Accounting fees | | | | |
| 32 | Legal fees | 764,651. | | 764,651. | |
| 33 | Supplies | 137,193. | 105,435. | 27,494. | 4,264. |
| 34 | Telephone | 28,339. | 15,540. | 11,664. | 1,135. |
| 35 | Postage and shipping | 23,249. | 8,906. | 4,937. | 9,406. |
| 36 | Occupancy | 194,595. | 148,126. | 46,469. | |
| 37 | Equipment rental and maintenance | 113,596. | 99,833. | 13,763. | |
| 38 | Printing and publications | 95,612. | 86,765. | 3,894. | 4,953. |
| 39 | Travel | 41,153. | 27,000. | 12,545. | 1,608. |
| 40 | Conferences, conventions, and meetings | 6,415. | 4,182. | 1,338. | 895. |
| 41 | Interest | | | | |
| 42 | Depreciation, depletion, etc (attach schedule) | 496,193. | 483,085. | 13,108. | |
| 43 | Other expenses not covered above (itemize) | | | | |
| a | _____ | | | | |
| b | _____ | | | | |
| c | _____ | | | | |
| d | _____ | | | | |
| e | SEE STATEMENT 4 | 1,275,382. | 699,605. | 549,963. | 25,814. |
| 44 | Total functional expenses (add lines 22 through 43) <small>Organizations completing columns (B)-(D) carry these totals to lines 13-15</small> | 5,016,257. | 3,028,081. | 1,699,619. | 288,557. |

Joint Costs Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____,

(iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? **EDUCATION - ART & HORTICULTURE**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others.)

| | | | | |
|---|-----------------------------------|-----------------------------------|--|------------|
| a ART EDUCATION | | | | |
| | | | | |
| | (Grants and allocations \$ _____) | | | 766,552. |
| b HORTICULTURE EDUCATION | | | | |
| | | | | |
| | (Grants and allocations \$ _____) | | | 231,386. |
| c VISITOR SERVICES | | | | |
| | | | | |
| | (Grants and allocations \$ _____) | | | 929,753. |
| d COLLECTION ACCESSIONMENT PROJECT | | | | |
| | | | | |
| | (Grants and allocations \$ _____) | | | 916,532. |
| e Other program services (attach schedule) | STATEMENT 5 | (Grants and allocations \$ _____) | | 183,858. |
| f Total of Program Service Expenses (should equal line 44, column (B), Program services) | | | | 3,028,081. |

223011
01-22-03

Form 990 (2002)

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 3

| DESCRIPTION | AMOUNT |
|--|----------|
| UNREALIZED LOSSES ON MARKETABLE SECURITIES | 124,209. |
| TOTAL TO FORM 990, PART I, LINE 20 | 124,209. |

FORM 990 OTHER EXPENSES STATEMENT 4

| DESCRIPTION | (A) TOTAL | (B) PROGRAM SERVICES | (C) MANAGEMENT AND GENERAL | (D) FUNDRAISING |
|-----------------------------|--------------|----------------------------|----------------------------------|--------------------|
| PROFESSIONAL AND CONSULTING | 464,769. | 160,258. | 290,066. | 14,445. |
| SECURITY | 364,710. | 364,710. | | |
| ART CONSERVATION | 161,547. | 161,547. | | |
| MISCELLANEOUS | 73,582. | 13,090. | 49,123. | 11,369. |
| INVESTMENT FEES | 39,061. | | 39,061. | |
| INSURANCE | 171,713. | | 171,713. | |
| TOTAL TO FM 990, LN 43 | 1,275,382. | 699,605. | 549,963. | 25,814. |

FORM 990 OTHER PROGRAM SERVICES STATEMENT 5

| DESCRIPTION | GRANTS AND ALLOCATIONS | EXPENSES |
|-------------------------------------|------------------------|----------|
| GALLERY SHOP | | 183,858. |
| TOTAL TO FORM 990, PART III, LINE E | | 183,858. |

2003

SCANNED

| Revenue | | Expenses | |
|---------|---|----------------|-----------|
| 4 | Interest on savings and temporary cash investments | | |
| 5 | Dividends and interest from securities | | |
| 6 a | Gross rents | | |
| 6 b | Less: rental expenses | | |
| 6 c | Net rental income or (loss) (subtract line 6b from line 6a) | | |
| 7 | Other investment income (describe) ▶ | | |
| 8 a | Gross amount from sales of assets other than inventory | (A) Securities | (B) Other |
| 8 b | Less: cost or other basis and sales expenses | 1,868,802. | 8a |
| 8 c | Gain or (loss) (attach schedule) | 1,898,723. | 8b |
| 8 d | Net gain or (loss) (combine line-8c, columns (A) and (B)) | -29,921. | 8c |
| 9 | Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/> of contributions | STWPT 1 | 8d |
| 9 a | Gross revenue (not including \$ _____ reported on line 1a) | 9a | |
| 9 b | Less: direct expenses other than fundraising expenses | 9b | |
| 9 c | Net income or (loss) from special events (subtract line 9b from line 9a) | 10a | 9c |
| 10 a | Gross sales of inventory, less returns and allowances | 10a | 501,188. |
| 10 b | Less: cost of goods sold | 10b | 238,382. |
| 10 c | Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) | STWPT 2 | 10c |
| 11 | Other revenue (from Part VII, line 103) | | 11 |
| 12 | Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) | | 12 |
| 13 | Program services (from line 44, column (B)) | | 13 |
| 14 | Management and general (from line 44, column (C)) | | 14 |
| 15 | Fundraising (from line 44, column (D)) | | 15 |
| 16 | Payments to affiliates (attach schedule) | | 16 |
| 17 | Total expenses (add lines 16 and 44, column (A)) | | 17 |

RECEIVED
 AUG 09 2004
 OGDEN UT

16

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 3

| DESCRIPTION | AMOUNT |
|---|----------|
| UNREALIZED GAINS ON MARKETABLE SECURITIES | 369,708. |
| TOTAL TO FORM 990, PART I, LINE 20 | 369,708. |

FORM 990 OTHER EXPENSES STATEMENT 4

| DESCRIPTION | (A) TOTAL | (B) PROGRAM SERVICES | (C) MANAGEMENT AND GENERAL | (D) FUNDRAISING |
|-----------------------------|--------------|----------------------------|----------------------------------|--------------------|
| PROFESSIONAL AND CONSULTING | 226,643. | 63,413. | 143,487. | 19,743. |
| SECURITY | 353,818. | 353,818. | 0. | 0. |
| ART CONSERVATION | 125,217. | 125,217. | 0. | 0. |
| MISCELLANEOUS | 23,224. | 8,726. | 5,746. | 8,752. |
| INVESTMENT FEES | 34,201. | | 34,201. | |
| INSURANCE | 182,739. | 0. | 182,739. | 0. |
| CREDIT CARD FEES | 36,009. | 35,909. | 0. | 100. |
| TOTAL TO FM 990, LN 43 | 981,851. | 587,083. | 366,173. | 28,595. |

FORM 990 OTHER PROGRAM SERVICES STATEMENT 5

| DESCRIPTION | GRANTS AND ALLOCATIONS | EXPENSES |
|-------------------------------------|------------------------|----------|
| GALLERY SHOP | | 243,079. |
| TOTAL TO FORM 990, PART III, LINE E | | 243,079. |

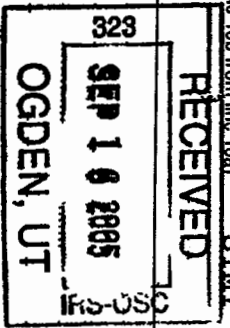
2003

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) Page 2
 and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

| Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I. | | (A) Total | (B) Program Services | (C) Management and General | (D) Fundraising |
|---|--|------------|----------------------|----------------------------|-----------------|
| 22 | Grants and allocations (attach schedule) | | | | |
| 23 | Specific assistance to individuals (attach schedule) | | | | |
| 24 | Benefits paid to or for members (attach schedule) | | | | |
| 25 | Compensation of officers, directors, etc. | 170,000. | 110,500. | 25,500. | 34,000. |
| 26 | Other salaries and wages | 1,451,097. | 1,085,614. | 233,941. | 131,542. |
| 27 | Pension plan contributions | | | | |
| 28 | Other employee benefits | 187,344. | 124,426. | 51,130. | 11,788. |
| 29 | Payroll taxes | 134,969. | 90,178. | 33,071. | 11,720. |
| 30 | Professional fundraising fees | | | | |
| 31 | Accounting fees | | | | |
| 32 | Legal fees | 961,598. | | 961,598. | |
| 33 | Supplies | 140,069. | 108,255. | 21,935. | 9,879. |
| 34 | Telephone | 25,601. | 14,573. | 9,897. | 1,131. |
| 35 | Postage and shipping | 20,901. | 9,766. | 4,371. | 6,764. |
| 36 | Occupancy | 209,048. | 157,999. | 51,049. | |
| 37 | Equipment rental and maintenance | 113,569. | 95,914. | 14,383. | 3,272. |
| 38 | Printing and publications | 102,205. | 83,108. | 5,756. | 13,341. |
| 39 | Travel | 48,844. | 22,955. | 11,411. | 14,478. |
| 40 | Conferences, conventions, and meetings | 8,683. | 4,915. | 953. | 2,815. |
| 41 | Interest | | | | |
| 42 | Depreciation, depletion, etc. (attach schedule) | 522,555. | 508,446. | 14,109. | |
| 43 | Other advances not covered above (itemize) | | | | |

2004

| | | | | | |
|--|--|---------|-----|----------|-------------|
| c Gain or (loss) (attach schedule) | | -3,349. | 8c | | |
| d Net gain or (loss) (combine line 8c, columns (A) and (B)) | | | 8d | STMT 1 | -3,349. |
| 9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/> | | | | | |
| a Gross revenue (not including \$ _____ of contributions reported on line 1a) | | | 9a | | |
| b Less: direct expenses other than fundraising expenses | | | 9b | | |
| c Net income or (loss) from special events (subtract line 9b from line 9a) | | | 9c | | |
| 10 a. Gross sales of inventory, less returns and allowances | | 10a | | 518,621. | |
| b Less: cost of goods sold | | 10b | | 217,831. | |
| c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a) | | | 10c | | 300,790. |
| 11 Other revenue (from Part VII, line 103) | | | 11 | | 54,824. |
| 12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) | | | 12 | | 2,936,563. |
| 13 Program services (from line 44, column (B)) | | | 13 | | 3,053,048. |
| 14 Management and general (from line 44, column (C)) | | | 14 | | 1,543,539. |
| 15 Fundraising (from line 44, column (D)) | | | 15 | | 261,442. |
| 16 Payments to affiliates (attach schedule) | | | 16 | | |
| 17 Total expenses (add lines 16 and 44, column (A)) | | | 17 | | 4,858,029. |
| 18 Excess or (deficit) for the year (subtract line 17 from line 12) | | | 18 | | -1,921,466. |
| 19 Net assets or fund balances at beginning of year (from line 73, column (A)) | | | 19 | | 20,726,959. |
| 20 Other changes in net assets or fund balances (attach explanation) | | | 20 | | 492,144. |
| 21 Net assets or fund balances at end of year (combine lines 18, 19, and 20) | | | 21 | | 19,297,637. |



SEE STATEMENT 3

439001 01-13-05 LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

14040808 784285 005170 2004.05060 THE BARNES FOUNDATION 005170_1

Handwritten initials and numbers: 11/15/05, 119

| Do not include amounts reported on line 6b, 6b, 9b, 10b, or 16 of Part I. | (A) Total | (B) Program Services | (C) Management and general | (D) Fundraising |
|--|-----------|----------------------|----------------------------|-----------------|
| 22 Grants and allocations (attach schedule) | | | | |
| 23 Specific assistance to individuals (attach schedule) | | | | |
| 24 Benefits paid to or for members (attach schedule) | | | | |
| 25 Compensation of officers, directors, etc. | 180,000 | 108,000 | 36,000 | 36,000 |
| 26 Other salaries and wages | 1,492,171 | 1,116,365 | 227,977 | 147,829 |
| 27 Pension plan contributions | | | | |
| 28 Other employee benefits | 247,182 | 161,187 | 66,927 | 19,068 |
| 29 Payroll taxes | 145,195 | 99,851 | 32,639 | 12,705 |
| 30 Professional fundraising fees | | | | |
| 31 Accounting fees | | | | |
| 32 Legal fees | 477,722 | | 477,722 | |
| 33 Supplies | 107,925 | 85,257 | 20,758 | 1,910 |
| 34 Telephone | 26,033 | 12,283 | 11,713 | 2,037 |
| 35 Postage and shipping | 17,916 | 8,302 | 4,518 | 5,096 |
| 36 Occupancy | 222,216 | 166,830 | 55,386 | |
| 37 Equipment rental and maintenance | 163,571 | 114,642 | 45,218 | 3,711 |
| 38 Printing and publications | 114,712 | 85,932 | 21,845 | 6,935 |
| 39 Travel | 61,222 | 18,960 | 21,883 | 20,379 |
| 40 Conferences, conventions, and meetings | 4,754 | 3,864 | 695 | 195 |
| 41 Interest | | | | |
| 42 Depreciation, depletion, etc. (attach schedule) | 544,716 | 530,009 | 14,707 | |
| 43 Other expenses not covered above (reimburse): | | | | |
| a | | | | |
| 43a | | | | |
| b | | | | |
| 43b | | | | |
| c | | | | |
| 43c | | | | |
| d | | | | |
| 43d | | | | |
| e SEE STATEMENT 4 | 1,052,694 | 541,566 | 505,551 | 5,577 |
| 44 Total functional expenses (add lines 22 through 43) Organizations completing column (D) carry these totals to lines 13-15 | 4,858,029 | 3,053,048 | 1,543,539 | 261,442 |

Joint Costs. Check if you are following SOP 98-2. Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; and (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments

What is the organization's primary exempt purpose? **EDUCATION - ART & HORTICULTURE**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

a ART EDUCATION 722,220 (Grants and allocations \$)

b HORTICULTURE EDUCATION 371,099 (Grants and allocations \$)

c VISITOR SERVICES 979,339 (Grants and allocations \$)

d COLLECTION ASSESSMENT PROJECT 750,338 (Grants and allocations \$)

e Other program services (attach schedule) STATEMENT 5 230,052 (Grants and allocations \$)

f Total of Program Service Expenses (should equal line 44, column (B), Program services) 3,053,048

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 3

| DESCRIPTION | AMOUNT |
|---|----------|
| UNREALIZED GAINS ON MARKETABLE SECURITIES | 492,144. |
| TOTAL TO FORM 990, PART I, LINE 20 | 492,144. |

FORM 990 OTHER EXPENSES STATEMENT 4

| DESCRIPTION | (A) TOTAL | (B) PROGRAM SERVICES | (C) MANAGEMENT AND GENERAL | (D) FUNDRAISING |
|-----------------------------|--------------|----------------------------|----------------------------------|--------------------|
| PROFESSIONAL AND CONSULTING | 361,635. | 88,849. | 271,452. | 1,334. |
| SECURITY | 354,438. | 354,438. | | |
| ART CONSERVATION | 34,804. | 34,804. | | |
| MISCELLANEOUS | 32,127. | 24,594. | 3,730. | 3,803. |
| INVESTMENT FEES | 31,828. | | 31,828. | |
| INSURANCE | 198,541. | | 198,541. | |
| CREDIT CARD FEES | 39,321. | 38,881. | | 440. |
| TOTAL TO FM 990, LN 43 | 1,052,694. | 541,566. | 505,551. | 5,577. |

FORM 990 OTHER PROGRAM SERVICES STATEMENT 5

| DESCRIPTION | GRANTS AND ALLOCATIONS | EXPENSES |
|-------------------------------------|------------------------|----------|
| GALLERY SHOP | | 230,052. |
| TOTAL TO FORM 990, PART III, LINE E | | 230,052. |

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2005 calendar year, or tax year beginning and ending

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending. C Name of organization: THE BARNES FOUNDATION. D Employer identification number: 23-6000149. E Telephone number: 610-667-0290. F Accounting method: Cash, Accrual.

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? H(b) If "Yes," enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling?

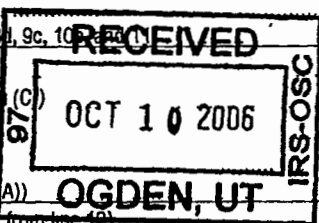
G Website: N/A. J Organization type: 501(c)(3).

K Check here if the organization's gross receipts are normally not more than \$25,000. L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12: 7,734,029.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Table with columns for Revenue, Expenses, and Net Assets. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 7 Other investment income; 8a Gross amount from sales of assets other than inventory; 9 Special events and activities; 10a Gross sales of inventory; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

SCANNED OCT 20 2006



Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

| Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I. | (A) Total | (B) Program services | (C) Management and general | (D) Fundraising |
|---|------------|----------------------|----------------------------|-----------------|
| 22 Grants and allocations (attach schedule) (cash \$ <u>0.</u> noncash \$ <u>0.</u>) If this amount includes foreign grants, check here <input type="checkbox"/> | | | | |
| 23 Specific assistance to individuals (attach schedule) | | | | |
| 24 Benefits paid to or for members (attach schedule) | | | | |
| 25 Compensation of officers, directors, etc. ** | 204,308. | 90,000. | 93,877. | 20,431. |
| 26 Other salaries and wages | 1,660,406. | 1,078,610. | 361,267. | 220,529. |
| 27 Pension plan contributions | | | | |
| 28 Other employee benefits | 316,664. | 202,508. | 89,870. | 24,286. |
| 29 Payroll taxes | 152,269. | 95,271. | 39,588. | 17,410. |
| 30 Professional fundraising fees | | | | |
| 31 Accounting fees | | | | |
| 32 Legal fees | 171,209. | | 171,209. | |
| 33 Supplies | 111,057. | 79,101. | 29,184. | 2,772. |
| 34 Telephone | 24,913. | 13,606. | 8,466. | 2,841. |
| 35 Postage and shipping | 17,726. | 8,765. | 6,716. | 2,245. |
| 36 Occupancy | 224,792. | 168,594. | 56,198. | |
| 37 Equipment rental and maintenance | 174,374. | 149,853. | 20,646. | 3,875. |
| 38 Printing and publications | 80,613. | 76,692. | 3,522. | 399. |
| 39 Travel | 71,766. | 23,077. | 41,250. | 7,439. |
| 40 Conferences, conventions, and meetings | 7,126. | 3,966. | 3,160. | |
| 41 Interest | | | | |
| 42 Depreciation, depletion, etc. (attach schedule) | 535,916. | 521,446. | 14,470. | |
| 43 Other expenses not covered above (itemize): | | | | |
| a | | | | |
| b | | | | |
| c | | | | |
| d | | | | |
| e | | | | |
| f | | | | |
| g SEE STATEMENT 4 | 902,911. | 516,138. | 341,829. | 44,944. |
| 44 Total functional expenses. Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13-15) | 4,656,050. | 3,027,627. | 1,281,252. | 347,171. |

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ N/A; (ii) the amount allocated to Program services \$ N/A; (iii) the amount allocated to Management and general \$ N/A; and (iv) the amount allocated to Fundraising \$ N/A

** SEE STATEMENT 5

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 3

| DESCRIPTION | AMOUNT |
|---|----------|
| UNREALIZED GAINS ON MARKETABLE SECURITIES | 565,042. |
| TOTAL TO FORM 990, PART I, LINE 20 | 565,042. |

FORM 990 OTHER EXPENSES STATEMENT 4

| DESCRIPTION | (A) TOTAL | (B) PROGRAM SERVICES | (C) MANAGEMENT AND GENERAL | (D) FUNDRAISING |
|--------------------------------|--------------|----------------------------|----------------------------------|--------------------|
| PROFESSIONAL AND CONSULTING | 537,190. | 64,762. | 434,296. | 38,132. |
| SECURITY | 404,258. | 404,258. | | |
| ART CONSERVATION | 10,214. | 10,214. | | |
| MISCELLANEOUS | 26,959. | 12,730. | 6,828. | 7,401. |
| INVESTMENT FEES | 24,846. | | 24,846. | |
| INSURANCE | 94,406. | | 94,406. | |
| CREDIT CARD FEES | 58,994. | 58,994. | | |
| TOTAL TO FM 990, LN 43 | 1,156,867. | 550,958. | 560,376. | 45,533. |

2006

| Revenue | | Expenses | | Net Assets | |
|---------|--|----------------|-----------|------------|---|
| 6c | Net rental income or (loss). Subtract line 6b from line 6a | | | 18 | Excess or (deficit) for the year. Subtract line 17 from line 12 |
| 7 | Other investment income (describe) ▶ | | | 19 | Net assets or fund balances at beginning of year (from line 73, column (A)) |
| 8a | Gross amount from sales of assets other than inventory | (A) Securities | (B) Other | 20 | Other changes in net assets or fund balances (attach explanation) |
| | | 137,545. | 8a | 21 | Net assets or fund balances at end of year. Combine lines 18, 19, and 20 |
| b | Less: cost or other basis and sales expenses | 143,889. | 8b | | |
| c | Gain or (loss) (attach schedule) | -6,344. | 8c | | |
| d | Net gain or (loss). Combine line 8c, columns (A) and (B) | | 8d | | |
| 9 | Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/> STMT 1 | | | | |
| a | Gross revenue (not including \$ _____ of contributions reported on line 1b) | 9a | | | |
| b | Less: direct expenses other than fundraising expenses | 9b | | | |
| c | Net income or (loss) from special events. Subtract line 9b from line 9a | | | | |
| 10a | Gross sales of inventory, less returns and allowances | 10a | 519,553. | | |
| b | Less: cost of goods sold | 10b | 217,304. | | |
| c | Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a | | | | |
| 11 | Other revenue (from Part VII, line 103) | | | | |
| 12 | Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11 | | | | |
| 13 | Program services (from line 44, column (B)) | | | | |
| 14 | Management and general (from line 44, column (C)) | | | | |
| 15 | Fundraising (from line 44, column (D)) | | | | |
| 16 | Payments to affiliates (attach schedule) | | | | |
| 17 | Total expenses. Add lines 16 and 44, column (A) | | | | |
| 18 | Excess or (deficit) for the year. Subtract line 17 from line 12 | | | | |
| 19 | Net assets or fund balances at beginning of year (from line 73, column (A)) | | | | |
| 20 | Other changes in net assets or fund balances (attach explanation) | | | | |
| 21 | Net assets or fund balances at end of year. Combine lines 18, 19, and 20 | | | | |

RECEIVED
 NOV 09 2007
 OGDEN, UT

LHA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. (177) Form 990 (2006)

2006

| e Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | | |
|--|---|------------|----------|----------|----------|
| 26 | Salaries and wages of employees not included on lines 25a, b, and c | 1,573,294. | 941,699. | 509,312. | 122,283. |
| 27 | Pension plan contributions not included on lines 25a, b, and c | | | | |
| 28 | Employee benefits not included on lines 25a - 27 | 329,022. | 212,180. | 100,850. | 15,992. |
| 29 | Payroll taxes | 153,203. | 91,706. | 51,401. | 10,096. |
| 30 | Professional fundraising fees | | | | |
| 31 | Accounting fees | | | | |
| 32 | Legal fees | 299,649. | | 299,649. | |
| 33 | Supplies | 99,274. | 59,784. | 32,210. | 7,280. |
| 34 | Telephone | 24,871. | 12,953. | 9,049. | 2,869. |
| 35 | Postage and shipping | 17,271. | 9,180. | 6,141. | 1,950. |
| 36 | Occupancy | 233,295. | 176,027. | 57,268. | |
| 37 | Equipment rental and maintenance | 156,207. | 129,020. | 23,166. | 4,021. |
| 38 | Printing and publications | 106,257. | 100,979. | 4,879. | 399. |
| 39 | Travel | 62,959. | 23,164. | 34,145. | 5,650. |
| 40 | Conferences, conventions, and meetings | 6,999. | 4,014. | 1,430. | 1,555. |
| 41 | Interest | | | | |
| 42 | Depreciation, depletion, etc. (attach schedule) | 535,622. | 521,160. | 14,462. | |
| 43 | Other expenses not covered above (itemize) | | | | |
| 43a | | | | | |

Gordon & Ashworth PC

Brian A. Gordon*

Quality Representation Since 1879

Of Counsel:
Michael S. Durst^o
Leonard B. Gordon
Tamara Steerman Gordon

GSB Building, Suite 703
One Belmont Avenue
Bala Cynwyd, Pa. 19004-1610

(610) 667-4500
Fax: (610) 667-4009
mail@gordon-ashworth.com

New Jersey Office:
900 N. Kings Hwy., Suite 302
Cherry Hill, NJ 08034-1516
(856) 414-0010 Fax: (856) 414-0014

William B. Smythe (1854-1934)
James S. Ashworth (1860-1935)
Samuel Gordon (1895-1956)

* Also a member of the N.J. bar
^o Also a member of the N.Y. bar

July 19, 2007

Mr. Derek Gilman
Executive Director
The Barnes Foundation
300 N. Latches Lane
Merion Station, PA 19066-1750

Via Hand Delivery

Re: The Barnes Foundation

Dear Mr. Gilman:

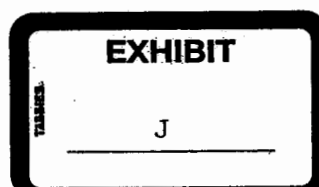
I am pleased to report that last night the Lower Merion Township Board of Commissioners amended its zoning ordinance to increase visitation at institutions like the Barnes Foundation. The ordinance will allow the Barnes to increase visitation from 400 visitors per day three days per week to 450 visitors per day six days per week, utilizing the time ticket entry which is currently used, plus 100 elementary and secondary students per day in addition to those limits. A copy of the ordinance is enclosed.

While visitation at the Barnes is also limited by the Orphan's Court in its interpretation of the Barnes Indenture, I would be happy to attend a hearing or conference in support of your petition to increase visitation limits consistent with the amended Ordinance.

If fully utilized, the new limits would bring the annual visitation to the Barnes to 140,400 per year in addition to 31,200 students for a total of 171,600 visitors per year. At the current price of admission of \$10 (which could be increased to \$12), ticket proceeds would gross \$1,716,000 per year.

The Ordinance also allows the Barnes to seek higher limits upon request to the Zoning Hearing Board, should this be deemed necessary.

The ordinance change represents a renewed willingness of the neighbors and the Township of Lower Merion to accommodate the institutions' financial needs and its



desire to further open its doors to local, national and international visitors. This goal is, of course, in addition to its primary mission as an educational institution. I note that the Barnes is already a destination of tourists from around the nation and the world. I have often given directions to visitors who currently arrive by car, public bus or train to Merion.

If I may suggest, visitation would be increased by allowing ticketing to occur at the Philadelphia Museum of Art or the new Please Touch Museum at Centennial Hall in Fairmount Park. Ticketing at these sites would encourage visitors to see those sites and then travel a short distance to the Barnes in Merion via shuttle bus. The present reservations hours are very limited and one does not often reach a live agent on the phone.

I would be happy to again meet with you to discuss other steps which might be taken to accommodate the Barnes' financial and programmatic needs. We are most willing to work with you to assure the institutions viability and success in Merion.

It is our fervent hope that this significantly increased visitation together with Montgomery County's offer of 50 million dollars would provide a viable alternative to deviating so greatly from the donative intent of Dr. Barnes and, thereby, preserve this jewel of Lower Merion and Montgomery County.

Yours sincerely,



Brian A. Gordon

BG/nb

cc.

Montgomery County Commissioners
Lower Merion Township Commissioners
Congressman Jim Gerlach
Senator Connie Williams
Representative Mike Gerber
Representative Daylin Leach
Friends of the Barnes
Pa. Attorney General

AN ORDINANCE

NO. _____

AN ORDINANCE To Amend The Code Of The Township Of Lower Merion, Chapter 155, Zoning, To Regulate The Number Of Visitors That May Be Admitted On A Daily Basis To A Gallery Or Museum Maintained By An Accredited Or Certified Educational Institution In Conjunction With Its Educational Program On Property In A Residential Zoning District.

The Board of Commissioners of the Township of Lower Merion hereby ordains:

Section 1. The Code of Lower Merion Township, Chapter 155, Entitled Zoning, Article IV, R AA Residence Districts, § 155-11, Use Regulations, subsection M thereof, previously noted as "Reserved", shall be amended to provide as follows:

§ 155-11 Use regulations

A building may be erected or used and a lot may be used or occupied for any of the following purposes and no other:

(M) Educational institution gallery or museum

(a) Where an accredited or certified educational institution maintains a gallery or museum in a residential zoning district in conjunction with its educational program, it may admit up to four hundred fifty (450) daily visitors to the gallery or museum provided:

(i) On-site parking is provided for at least 50 vehicles for the exclusive use of such visitors; and

(ii) The maximum number of daily visitors are admitted in equal groups at regular intervals throughout the day on a time ticketed entry basis; and

(iii) The hours of operation are limited to 9 A.M to 5 P.M daily, six days per week.

(b) Additional numbers of daily visitors to the gallery or museum may be

admitted upon the grant of a special exception by the Zoning Hearing Board. In considering such an application, the Zoning Hearing Board shall impose such additional conditions at it deems appropriate to assure the adequacy of public accommodation and the preservation of the character of the surrounding neighborhood.

(c) The term "visitors" as used in this § 155-11(M) shall not include the following:

- (i) Up to one hundred primary and secondary school students per day provided they visit the gallery/museum during school hours (9a.m. - 4 p.m., Monday through Friday)
- (ii) The educational institution's own currently matriculated students.
- (iii) Employees and officials of the educational institution.

(d) The regulations set forth in this section shall not supercede limitations otherwise applicable to the use of a particular property, including conditions imposed by zoning or land development approvals, except those limitations which are in direct conflict with the provisions of this section.

Section 2. Nothing in this Ordinance or in Chapter 155 of the Code of the Township of Lower Merion, as hereby amended, shall be construed to affect any suit or proceedings in any Court, any rights acquired or liability incurred, any permit issued, or any cause or causes of action existing under the said Chapter 155 prior to the adoption of this amendment.

Section 3. The provisions of this Ordinance are severable, and if any section, sentence, clause, part, or provision thereof shall be held illegal, invalid, or unconstitutional by any Court of competent jurisdiction, such decision of this court shall not affect or impair the remaining sections, sentences, clauses, parts or provisions of this ordinance. It is hereby declared to be the intent of the Board that this ordinance would have been adopted if such illegal, invalid, or unconstitutional section, sentence, clause, part, or provision had not been included herein.

Section 4. This Ordinance shall take effect and be in force from and after its approval as required by law.

Approved by the Board this day of , 2007.

BOARD OF COMMISSIONERS OF THE
TOWNSHIP OF LOWER MERION

Bruce D. Reed, President

ATTEST:

Eileen R. Trainer, Secretary

DATE

8.8.0

CERTIFICATE OF SERVICE

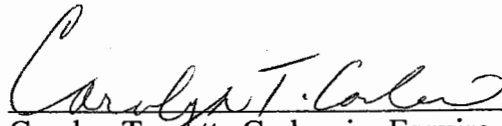
The undersigned hereby certifies that, on this 29TH day of February, 2008, she served a true and correct copy of the Memorandum of Law in Opposition to Preliminary Objections Filed by the Barnes Foundation, et al. and the Attorney General, via U.S. first class mail upon the following:

The Honorable Phyllis W. Beck
General Counsel
THE BARNES FOUNDATION
300 North Latches Lane
Merion, PA 19066

Ralph G. Wellington, Esquire
SCHNADER HARRISON SEGAL & LEWIS, LLP
1600 Market Street, Suite 3600
Philadelphia, PA 19103
Counsel for the Barnes Foundation, Dr. Bernard C. Watson, Sheldon M. Bonovitz, Gwendolyn Stewart King, Stephanie K. Bell-Rose, Harold E. Doley, Jr., Joseph Neubauer, Andre V. Duggin, Aileen Kennedy Roberts, Jacqueline F. Allen, Agnes Gund, and Dr. Neil L. Rudenstine

Lawrence Barth, Esquire
Senior Deputy Attorney General
OFFICE OF THE ATTORNEY GENERAL
21 South 12th Street, 3rd Floor
Philadelphia, PA 19107
Counsel for the Office of the Attorney General

Erick F. Spade, Esquire
Law Office of Eric Spade, LLC
P.O. Box 3999
Philadelphia, PA 19146
Counsel for Friends of the Barnes, et al.


Carolyn Tomietta Carluccio, Esquire

