Alfred Baker

Queen's University

[Correspondence]

2006

Subject: Queen's Performing Arts Centre
From: "David Leighton" <lon.dleighton@wwdc.com>
Date: Tue, 3 Oct 2006 17:54:20 -0400
To: "Alfred Bader Fine Arts" <baderfa@execpc.com>

Dear Alfred and Isabel:

It was very pleasant to have some time with you last weekend, and to meet Dan. I know how busy you are in Kingston, and appreciated the breakfast and other chats in the dining room.

Peggy and I are excited about the Performing Arts project, especially since our discussions and facility tours in Kingston with various members of the Queen's family, and two visits to the site. We believe the potential is there for something very special, and whatever is done will have a significant impact, both on the University and the city of Kingston. I am delighted that you asked me to be your adviser on such a wonderful project.

We spent considerable time with the heads of both the Music and Drama departments, toured their existing facilities, and discussed their hopes and plans for the future. We had a very interesting guided tour from a 3rd-year Music Student, who gave us some insight into the situation from a student perspective. We also talked to a number of knowledgeable and interested individuals from other faculties, alumni, and residents of Kingston.

My conclusion thus far is that (a) this is an extremely complex situation involving the University Master Plan, several faculty groups, the City of Kingston, local arts groups, Federal Correctional Services and others.(b) there is considerable confusion as to objectives and priorities re prospective use and users of the site, (c) it is somewhat lost in the university's planning for the huge redevelopment of the Student Centre, and (d) there is a tendency to focus on architectural design and space usage without any clear plan for development of the site. The cart is well in front of the horse!

What it does strongly indicate is the need for a clear, agreed long-term concept for the site that identifies what the uses are to be; who the users are to be; and who is to manage both the construction process and the facilities once they are built.

I believe the performing arts centre has the potential to be a focal point for the arts in Kingston that will serve both the university and the community, the scholars and the performing artists, the students and the citizens of Kingston. A new concert hall/theatre building would be the priority central structure, but some of the existing buildings could also be renovated and refurbished to house related arts, from both university and the community. Some others should be demolished. This development could be planned and staged over a number of years.

The potential is there. Obviously, there are significant obstacles to overcome, but without an ambitious and clear plan, there is a real danger that we will end up with something less than optimal.

In order to develop this plan, there will have to be numerous consultations both with the University, the City, and other interested bodies. To lead the process, I would suggest that a small working committee be struck of knowledgeable and committed individuals, led by Andrew Simpson from Queen's, and including key faculty and city representatives. Their job would be to provide a clear concept for the Centre, and to indicate priorities.

To represent your interest, I would be prepared to serve on such a committee. I have had considerable experience with such projects, know most of the pitfalls, and think I could be helpful in the process. I also know individuals who could be brought in to help us at different stages of development.

However, as I have pointed out to you. I am now retired and living in London, Ont., on a relatively modest fixed income. As my future participation would involve significant demands on my time and travel, I do not feel I can afford to continue to contribute my services on a gratis basis.

You have indicated your general agreement on this point, and indicated that fees and expenses should be paid by the university from the $14 million which you have committed to the project. For your information, my consulting fee would be $1,000 per diem, plus out-of-pocket expenses for travel and accommodation in Kingston. While it is difficult to predict how much time would be involved, my best estimate at this point is between 20 and 30 days.

If you are in agreement with my future involvement on this basis, I think it would be useful for you to indicate your support directly to Principal Hitchcock, so that she knows I have your backing for the proposed arrangement. This would provide a strong foundation for my further involvement, and allow me to contact her re next steps.

With sincere best wishes,

David

St. Paul

by Jan Lievens

ca. 1625

in the collection of Isabel and Alfred Bader

Name(s) shown on your income tax return | Identifying number

Section B—Appraisal Summary—List in this section only items (or groups of similar items) for which you claimed a deduction of more than $5,000 per item or group. **Exception.** Report contributions of certain publicly traded securities only in Section A.

If you donated art, you may have to attach the complete appraisal. See the **Note** in Part I below.

Part I Information on Donated Property—To be completed by the taxpayer and/or appraiser.

4 Check type of property:

- [X] Art* (contribution of $20,000 or more)
- [ ] Art* (contribution of less than $20,000)
- [ ] Real Estate
- [ ] Coin Collections
- [ ] Gems/Jewelry
- [ ] Books
- [ ] Stamp Collections
- [ ] Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

Note: *If your total art contribution deduction was $20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.*

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift	(c) Appraised fair market value
A	"St. Paul", c. 1628, oil on	Very good	$8,000,000.–
B	wood panel by Jan Lievens --		
C	See Appraisal		
D			

	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions (h) Amount claimed as a deduction	(i) Average trading price of securities
A						
B						
C						
D						

Part II Taxpayer (Donor) Statement—List each item included in Part I above that the appraisal identifies as having a value of $500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than $500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ►

Signature of taxpayer (donor) ► Date ►

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were ~~not~~ based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this appraisal summary may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice. *as permitted by REgulation Section 1.170A-13(c)(6)(ii)

Sign Here — Signature ► Title ► Admin.V.Pres. Date of appraisal ► May 25, 2006

Business address (including room or suite no.) | Identifying number

Art Dealers Association of America, Inc./575 Madison Avenue | [redacted]0

City or town, state, and ZIP code

New York, N.Y. 10022

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on ► January 2006 (Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file Form 8282, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? . . . . . ► [ ] Yes [✓] No

Name of charitable organization (donee) Agnes Etherington Art Centre, Queen's University | Employer identification number

Address (number, street, and room or suite no.) ~~Kingston, Ontario~~ | City or town, state, and ZIP code Kingston, Ontario K7L 3N6 Canada

Authorized signature | Title Associate Director | Date 28 September 2006

ART DEALERS ASSOCIATION OF AMERICA

ADAA

575 Madison Avenue
New York, NY 10022
telephone: (212) 940-8590
fax: (212) 940-6484
e-mail: adaa@artdealers.org
website: www.artdealers.org

May 25, 2006

Dr. Alfred Bader
2961 N. Shepard Avenue
Milwaukee, WI 53211

Dear Dr. Bader:

At your request, and in connection with the gift made by you in January, 2006, to the Agnes Etherington Art Centre, Queen's University, Kingston, Ontario, Canada, of the work described below, a color reproduction of which is annexed to the original hereof, we have appraised the work as of the date of gift as follows:

DESCRIPTION

Title:	St. Paul, c. 1628
Artist:	Jan Lievens (Leiden 1607 - 1674 Amsterdam)
Medium:	Oil on wood panel
Dimensions:	Height 36 1/2" by width 30 1/8"
Signed/dated:	Not signed or dated; bore false signature of Rembrandt, lower left, which was removed
Condition:	Very good

PROVENANCE

Collection:
Sedelmayer, Paris
Goudstikker, Amsterdam
Sold at auction in London on June 28, 1929, lot 39 (venue unknown)
Newhouse Galleries, New York, around 1940
Private Collection, Texas
Auction at William Doyle Galleries, New York, on January 23, 1985, lot 43, illustrated in auction catalog

Exhibitions:

Milwaukee Art Museum, Milwaukee, WI, The Detective's Eye. Investigating the Old Masters, January 20 - March 19, 1989, illustrated in exhibition catalogue, pp. 34 - 35, no. 14

Kingston, Ontario, Canada, Agnes Etherington Art Centre, Queens University, Wisdom, Knowledge & Magic. The Image of the Scholar, in Seventeenth-Century Dutch Art, October 25 1996 - April 13, 1997, number 23, illustrated in exhibition catalog, pp. 64-65

References:

Cornelius Hofstede de Groot, "Ein Hobbema en een Rembrandt," Oude Kunst 3, 1917, p. 69, as by Rembrandt, ca. 1632

Jhr. J. Six, "Bevestigde Over-leveringen," Oude Holland, 37, 1919, p. 85 as by Lievens

Abraham Bredius, "Wiedergefundende Rembrandts," Zeitschrift für bildende Kunst (Neue Folge) 32, 1921, p. 85, as by Lievens

Cornelius Hofstede de Groot, Die Holländische Kritik der jetztigen Rembrandt-Forschung, Berlin, 1922, p. 10, as by Rembrandt

Hans Schneider, Jan Lievens, sein Leben und seine Kunst,. Haarlem, 1932, p. 172, no. XV (as Salomon Koninck)

Kurt Bauch, Die Kunst des jungen Rembrandt, Heidelberg, 1933, pp. 219-220, as by Lievens, perhaps with Rembrandt

Kurt Bauch, "Rembrandt und Lievens," Wallrafs-Richartz-Jahrbuch 11, 1939, pp. 238-268

Jan G. van Gelder, Rembrandts vroegste Ontwikkeling, Amsterdam, 1953, p. 14, perhaps as by Lievens

Horst Gerson, "Twee vroege studies van Jan Lievens," Oud Holland 69, 1954, pp.179-180, as by Lievens

Kurt Bauch, "Zum werk des Jan Lievens," Pantheon 25, 1967, pp 259-260, illustrated,

References: Hans Schneider, Jan Lievens, sein Leben und seine Kunst, reprint of H. Schnedier, Haarlem, 1932, rev. and supplement by R.E.O. Ekkart, Amsterdam, 1973, p. 340, no. XV

Horst Gerson, "Rembrandt's Workshop and Assistants," in Rembrandt after Three Hundred Years: a Symposium - Rembrandt and his Followers - Oct. 22-24, 1969, Chicago, 1973, p. 23

Rüdiger Klessman, Lievens. Ein Maler in Schatten Rembrandts, catalogue of exhibition at Herzog Anton Ulrich-Museum, Braunschweig, 1979, p. 56

R. Eikemeier, review of exhibition, at Branschweig, Pantheon 38, 1980, p. 6

Juri Kusnetsov, "Ein Beitrag zum Rembrandt-Lievens Problem," in Essays in Northern European Art Presented to Egbert Haverkamp-Begemann, Doornspijk, 1983, , p. 136 as by Lievens and Rembrandt

Werner Sumowski, Gemälde der Rembrandt Rembrandt-Schuler, Landau, 1983-1994, volume 3, p. 1792, no. 1229, illustrated p. 1868

Christopher Brown, (editor), Rembrandt And the Bible, Yokohama, 1986, catalogue of the exhibition of the same name, illustrated in color p. 88, p. 158, no 32

Alan Chong, "Peter and Paul by Jacob Cuyp: Rare Seventeenth-Century Dutch Pendants", Mercury 9, 1989, p. 16, illustrated

APPRAISED VALUE: $8,000,000*

*The donated work is an important work of high quality. Paintings by Lievens from the late 1620s are extremely desirable as this is the period when Lievens and Rembrandt were in close contact and the quality of Lievens works is almost equal to Rembrandt.

(footnote continued on following page)

The Qualified Appraisal data required by Internal Revenue Service Regulations is attached as part of this appraisal.

Very truly yours,

ART DEALERS ASSOCIATION OF AMERICA, INC.

By _____

Administrative Vice President

(continuation of footnote)

In order to justify our valuation, we refer to the following sale:

A Troine: Study of the Head and Shoulders of an Old Bearded Man, ca. 1629
by Jan Lievens (Leiden 1607 - 1674 Amsterdam)
oil on panel
22 3/4" by 18 1/2"
Sold at Sotheby's London on July 7, 2004 for $3,438,961 to a dealer
Sold by a dealer in March 2005 for $5,400,000

The donated work is more than two-and-a-half times the size of the cited work. Both of the works were produced during the prime period of Jan Lieven's career.

Based on the above sale, the quality of the donated work and good physical condition, and, finally, the rarity of works by the artist, we believe our appraisal represents fair market value.

Schedule for Alfred, Isabel, Daniel
Thursday Sept. 28 – Saturday Sept. 30 2006

Last updated: 9/21/2006 8:09 AM

Thursday September 28 2006

10:30am	Arrival at the airport: Rental car
11am	**Check in Donald Gordon Centre** (613 533-2221) Confirmation #: Alfred and Isabel 093387 Daniel booked at Four Points Sheraton Confirmation #: 383364
11:45am	**Judith to drive the Baders to campus** **Alfred plans to leave a suitcase with paperwork at the AEAC reception desk before going to Chemistry**
12 noon– 1:30pm	**Alfred, Isabel, Daniel** Lunch with Victor Snieckus and Chemistry students Chernoff Hall, 5th Floor, Rm 515 Meet first briefly with new head of Chemistry, Bob Lemieux in Bob's office, Rm 200 (Bob to accompany the Baders to Victor's office)
1:30pm – 2:00pm	**Alfred, Isabel, Daniel** Meeting with Victor Snieckus and Sebastian Schutze [redacted] Judith to meet the Baders at Chernoff Hall at 2pm and walk back to Summerhill
2:30pm – 3:30pm	**Alfred, Isabel, Daniel** Tea with Principal Hitchcock Summerhill East, Principal's Residence
4pm – 5:00pm	**Alfred, Isabel, Daniel** **Meeting with Alistair Maclean** Dean, Arts and Science Summerhill, Judith's office
5:00pm	**Return to Donald Gordon Centre** (Judith to arrange transportation)
6:30pm	**Pre-dinner meeting with Andrew Simpson at the Donald Gordon Centre (Board Room):** ❖ Abeyance Account ❖ Interest on Bader catalogue account ❖ ISC financials ❖ Land

Schedule for Alfred, Isabel, Daniel
Thursday Sept. 28 – Saturday Sept. 30 2006

7pm	**Dinner at the Donald Gordon Centre (John Deutsch Room) with Andrew Simpson, David and Peggy Leighton, Judith Brown**

Friday September 29

9:30am -10am	**Alfred, Isabel, Daniel** **Meeting with Justin Lewis** Summerhill, Judith's office
10am -11am	**Alfred, Isabel, Daniel** Viewing of interview filmed with Cathy Perkins Summerhill Parlour, across from Judith's office
11am –11:30am	**Alfred, Isabel, Daniel** **Meeting with Boris Castel** Summerhill, Judith's office Re: Alfred's next book
11:30 to 12:30pm	**Alfred, Isabel, Daniel** **Visit to the AEAC** ❖ Dorothy Farr to meet the Baders as they arrive and take them to her office to sign gift documentation for Alfred ❖ Dorothy to show Isabel costume collection ❖ David de Witt to take Alfred to see Barb Klempan's conservation work
12:30pm –1:30pm	**Alfred, Isabel, Daniel** Lunch with Sebastian Schutze in the Etherington House dining room *(lunch arrangements being made courtesy of Annabel Hanson at the AEAC)*
1:45pm - 2:45pm	**Isabel** **Meeting with John Burge, Head of Music** John to come to Etherington dining room where Isabel will be finishing lunch
1:45pm - 4:30pm	**Alfred** AEAC David de Witt and the Bader Catalogue
NOTE:3:30 –5:30pm	***Daniel and Judith*** *Advancement Committee Meeting*

Schedule for Alfred, Isabel, Daniel
Thursday Sept. 28 – Saturday Sept. 30 2006

Last updated: 9/21/2006 8:09 AM

Old Medical Building Room 306

4:30pm **Isabel and Alfred return to Donald Gordon Centre** (David to arrange transportation)

6:00pm **Alfred, Isabel**
Dinner with friends at [redacted]; Sebastian Schutze hosting: Isabel and Alfred; David de Witt and Franziska Gottwald; Stephanie Dickey, David and Anndale McTavish

Saturday, September 30

3:00pm [redacted] Return Flight

Queen's UNIVERSITY

PRINCIPAL AND
VICE-CHANCELLOR

Richardson Hall, Room 206
Queen's University
Kingston, Ontario, Canada K7L 3N6
Tel 613 533-2200
Fax 613 533-6838

April 4, 2006

Nadina Jamison
(CCAE Awards Committee Chair)
Director, Development and Alumni
Faculty of Arts and Science
University of Toronto
100 St. George Street, Suite 2032
Toronto, Ontario M5S 3G3

Dear Ms. Jamison:

I am pleased to nominate Alfred and Isabel Bader for a CCAE 2006 Distinguished Service Award.

As the following pages will illustrate, Alfred and Isabel Bader are true "Friends of Education". Their contributions to two leading Canadian universities – Victoria University at the University of Toronto, and Queen's University – have spanned decades and changed lives.

Alfred is a Queen's grad, and Isabel an alumna of Victoria University; however their vision, dedication to education, and extraordinary philanthropy have been honoured by institutions around the world.

Thank you for your consideration of this nomination.

Yours sincerely,

Karen Hitchcock

Karen R. Hitchcock, Ph.D.
Principal and Vice-Chancellor

VICTORIA UNIVERSITY
in the University of Toronto

OFFICE OF THE PRESIDENT

April 3, 2006

Nadina Jamison
(CCAE Awards Committee Chair)
Director, Development and Alumni
Faculty of Arts and Science
University of Toronto
100 St. George Street, Suite 2032
Toronto, Ontario M5S 3G3

Dear Ms. Jamison,

I am delighted to join my colleague from Queen's University, Karen Hitchcock, in nominating Alfred and Isabel Bader for a CCAE 2006 Distinguished Service Award.

Victoria University in the University of Toronto has enjoyed a wonderful relationship with the Baders. Isabel is an alumna, and the University community has had many reasons over the years to celebrate her generosity.

Together with Alfred, she has created experiences for learning and discovery that have earned her the affection and respect of students, faculty, and the city of Toronto. The Baders are indeed true "Friends of Education".

Thank you for your consideration of this nomination.

Sincerely,

Paul Gooch
President &
Professor of Philosophy

73 QUEEN'S PARK CRESCENT TORONTO ON CANADA M5S 1K7
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Queen's
UNIVERSITY
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OFFICE OF ADVANCEMENT

Summerhill
Queen's University
Kingston, Ontario, Canada K7L 3N6
Tel 613 533-2060
800 267-7837
Fax 613 533-6777
alumni.queensu.ca

Queen's University is pleased to nominate Alfred and Isabel Bader for the Clearsight Wealth Management Friend of Education Award.

***

In 1994, David Smith, the then principal and vice-chancellor of Queen's University, penned a glowing introduction for the autobiography of Alfred Bader, a great personal friend and benefactor of Queen's. "I can attest personally to his vision and commitment to assisting others to share in the advantages of an excellent education based on international standards and perspectives," wrote Smith. "…. What a wonderful difference his life makes!"

Countless people around the world would second that opinion. Born in Vienna in 1924, in 1938 Bader fled from the Nazis to England. From there he was shipped to Canada in 1940, for a 15-month stay in an internment camp. A Montreal family took him in and encouraged him to further his education. McGill University had filled its "Jewish quota". And the University of Toronto worried about an'enemy alien' endangering its research. But, with help from his Montreal friend, the 17-year-old Bader soon found a warm welcome at Queen's.

He excelled there, earning bachelor's degrees in engineering chemistry and history and a Masters in chemistry. As a result of his academic talent, he also benefited from a variety of prizes and bursaries. As he recalls in his autobiography, *Adventures of a Chemist Collector*, one of them – a $30 award for engineering English – led him to resolve that "if ever I could, I would also establish such scholarships."

He got his first chance in 1948, when his father figure in Montreal died suddenly of a heart attack and bequeathed Bader $1000 – a staggering amount for a student in those days. Bader, then earning a slim $100 a month as a teaching fellow at Harvard, immediately used the money to establish the Martin Wolff prize in civil engineering at Queen's. It was his first foray into an activity that would later become one of the pillars of his life: philanthropy.

Bader's post-Queen's career is the stuff of entrepreneurial legend. First to Harvard, where he earned a PhD in chemistry; several years' work as a research chemist at a paint company in Milwaukee; then the founding of the hugely successful Aldrich Chemical company, a supplier of research chemicals which in 1975 became a division of Sigma-Aldrich Corporation, now the world's largest supplier of research chemicals. Along the

way, Bader took every opportunity to use his business fortune to acquire Old Master paintings and, in 1961, establish Alfred Bader Fine Arts, a Milwaukee-based gallery. He has since observed that he has his own personal ABCs: the arts, the Bible, and chemistry.

Bader's philanthropic activities in these areas span North America, Europe and Israel. Several Canadian universities, and countless students, continue to benefit from his life's passions.

• To Queen's, the Baders in 1992 donated a 15th-century English castle, Herstmonceux, which now serves as a study centre for students not only from Queen's and Canada, but from across Europe and the world.

• Bader donated more than 100 Old Master paintings – including, in 2003, a Rembrandt portrait worth $10 million – to Queen's art gallery, the Agnes Etherington Art Centre, of which he has also been a longstanding and generous supporter for the past 40 years. Thanks largely to Bader's generosity, the gallery is now a key study resource for art students at Queen's and one of the most respected mid-size galleries in Canada, patronized annually by thousands of visitors to Kingston.

• He endowed a Chair in Organic Chemistry

• He endowed the Bader Chair in Southern Baroque Art, and the Bader Chair in Northern Baroque Art, which have helped to make Queen's art history the leading such program in the country.

• Bader and his wife, Isabel, funded the construction of the Isabel Bader Theatre at Victoria College at Isabel's alma mater, the University of Toronto.

Isabel has funded many scholarships for students at Victoria University and bursaries and scholarships in music, drama and textile conservation at Queen's. Alfred has funded many scholarships and fellowships in chemistry, art history, economics and Jewish studies at Queen's.

"He's giving of himself each and every time," says Karen Hitchcock, Queen's current principal. "His enthusiasm, his creativity and his devotion to education is really the gift he gives us with each of his acts of philanthropy."

An engaging and sought-after public speaker, Alfred Bader often shares his experiences as a chemist, entrepreneur and businessman, art collector and historian with audiences around the world. In 1993, for example, Bader spoke at the 25th anniversary of Project SEED, an effort by the American Chemical Society to assist disadvantaged students that he helped to establish. "… There is some of God in each and every one of us, "he said in his address. "To me it seems that this is the only rational basis for democracy. And that, of course, gives everyone, disadvantaged or not, the right to a good education."

It's clear that, for Isabel and Alfred Bader, significant gifts to universities and other institutions are made in the truest spirit of philanthropy: to share one's good fortune in order to give back. In their case, it is to provide talented young people with the kind of helping hand that played a small but vital role in their own successes.

2961 N. Shepard Ave
Milwaukee, Wi.
October 21/06

Principal Karen Hitchcock,
Queen's University
Kingston Ontario, K7L 3N6

Dear Karen,

My apologies for the delayed reply. I do accept accept this honour and invitation to speak, with thanks to you and the senate of Queen's. I look forward to being with you for the convocation on June 1, 2007, and before that to seeing you on November 1 at the ISC.

Safe travels.

Sincerely,
Isabel