

Alfred Bader

Queen's University

5022 [Correspondance]

QUEEN'S UNIVERSITY ARCHIVES	
LOCATOR	5109
BOX	26
FILE	8





OFFICE OF ADVANCEMENT  
DEPARTMENT OF DEVELOPMENT

Summerhill  
Queen's University  
Kingston, Ontario, Canada K7L 3N5  
Tel: 613 533-2000  
1 800 267-7837  
Fax: 613 533-6599  
<http://www.queensu.ca>  
Charitable Registration #10736 8705 RR0001

October 2, 2002

Drs. Alfred and Isabel Bader  
2961 N. Shepard Avenue  
Milwaukee, WI 53211  
U. S. A.

Dear Drs. Bader:

Friday, November 1st, 2002, marks a major milestone in the life of Queen's University, the grand opening of Chernoff Hall. On that date, we will be unveiling a Donor Wall, on the first floor, visible from the entrance of the new home for the Department of Chemistry. The design will pay permanent tribute to those who have helped the Department of Chemistry with obtaining new laboratory equipment, enhancing academic programs and departmental research infrastructure, and expanding its student awards with major contributions of gifts or pledges each valued at \$10,000 or more. We are honoured to recognize individuals, families, organizations, and estates in this way.

We are writing to you to ask for your help in ensuring that your names appear as desired. We are proposing that a nameplate be created for you as follows:

Alfred and Isabel Bader ✓

Would you kindly indicate your preference with respect to your company's name, in writing, on the enclosed reply sheet. A return envelope has been provided for your convenience.

If you have any questions, please contact me at (613) 533-6000, extension 75692. I look forward to seeing you at the unveiling ceremony on November 1st, 2002.

Yours sincerely,

*Kim Garrison*  
Kim Garrison  
Donor Relations Officer

encl.

*Rec 10/11  
OK*

*Female*

11/10/11  
12/10/11

12/10/11

**Donor Wall Nameplate for Chernoff Hall**

*Please complete and return  
To Kim Garrison, Office of Advancement  
in the reply envelope provided  
or fax to 613-533-6599.*

**Check the box that applies:**

Nameplate is fine as Proposed Name

Please list my/our name as follows:

\_\_\_\_\_  
*(kindly PRINT to ensure accuracy)*

Please do not include my/our name on the donor wall

**Sample Wording for Donor Recognition Plaques:**

**Note:** For consistency, degrees will not be included on the donor wall.

**For individual donors**  
*Julie Axton* *James Axton*

**For joint donors**  
*John and Julie Axton* *Julie and John Axton*  
*John Axton and Julie Sharpe*

<b>For organizations</b> <i>The Axton Family Foundation</i> <i>Axton Inc.</i>	<b>For tributes</b> <i>In memory of Anne Axton</i> <i>In honour of Frank Axton</i>
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**For families**  
*The Axton Family*

For information call: 613-533-6000 ext 75692

**Drs. Alfred and Isabel Bader**

**10086753 & 10181064**

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Paragraph of text, possibly a definition or introductory statement.

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Text line, possibly a sub-section or a specific point.

Text line, possibly a sub-section or a specific point.



FAX FROM:

*Dr. Alfred Bader*  
924 East Juneau Avenue  
Astor Hotel -Suite 622  
Milwaukee, WI 53202  
Ph: 414 / 277-0730  
Fax: 414 / 277-0709  
e-mail: [baderfa@execpc.com](mailto:baderfa@execpc.com)

September 30, 2002

Post-it	Date	# of pages
Fax Note R7673	9/30	1
To	<i>David de Witt</i>	
Fax#	<i>Request given to</i>	
From	<i>Dr. Stewart - TY</i>	
Phone#	<i>Alfred Bader</i>	

TO: Professor D. J. Stewart

Page 1 of \_1\_

FAX #: 613-544-9467

Dear Douglas,

Isabel and I much look forward to being at Queen's next Friday and Saturday. May I share your important fax of March 23<sup>rd</sup>, dealing with the library problem with Professor Osborne and Dean Silverman?

Best wishes,

Alfred Bader  
AB/az





TRANSMISSION VERIFICATION REPORT

TIME : 10/01/2002 12:48

DATE, TIME	10/01 12:47
FAX NO. /NAME	D DE WITT
DURATION	00:00:24
PAGE(S)	01
RESULT	OK
MODE	STANDARD
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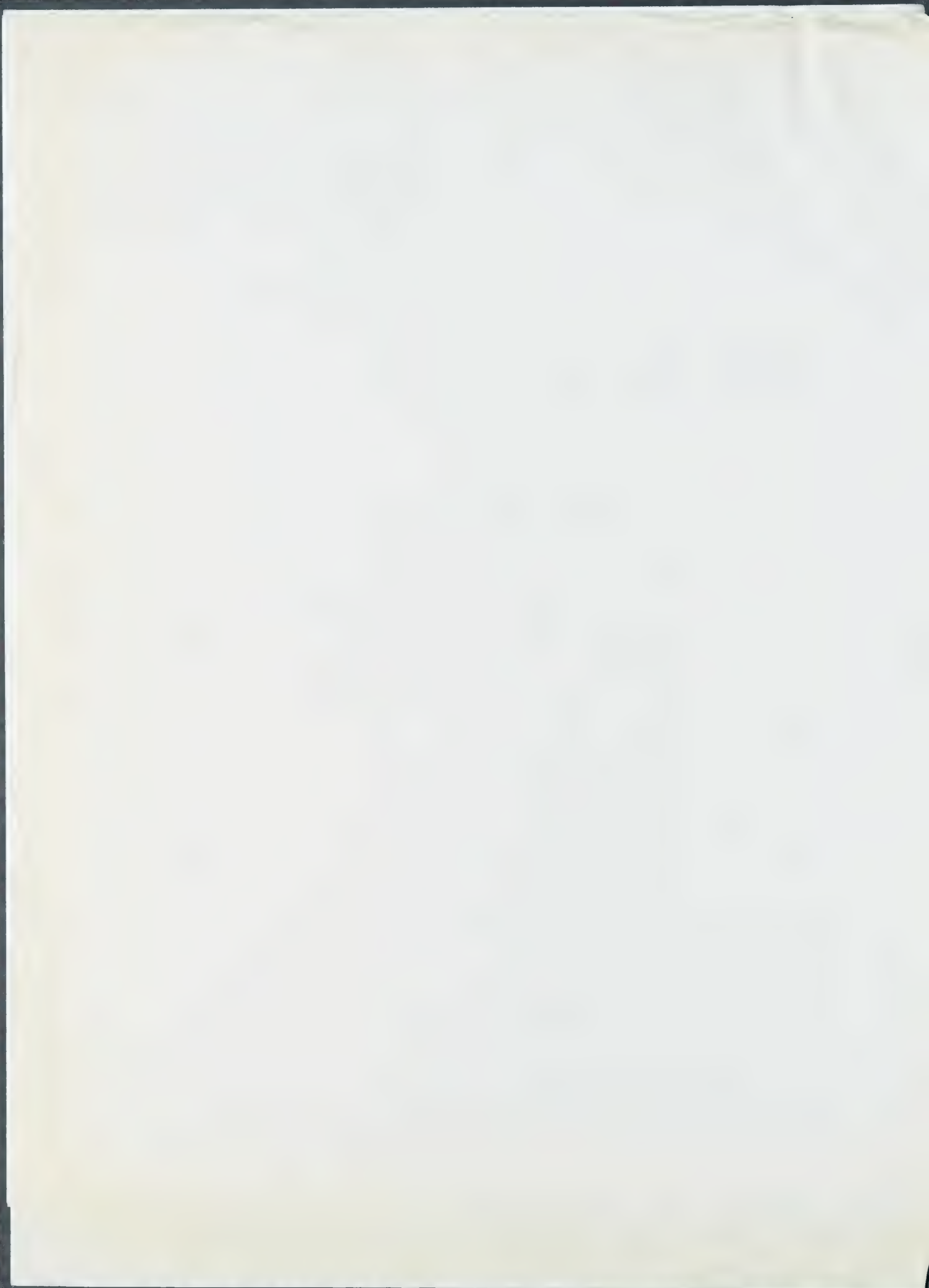
[The following text is extremely faint and largely illegible. It appears to be a multi-paragraph document, possibly a report or a letter. Some faint words and phrases are visible, such as "The following information", "is being provided", and "for your information".]

The following information is being provided for your information. This document contains details regarding the current status of the project and the actions being taken to address the identified issues. It is intended to keep you informed of any developments and to ensure that all parties are working from the same set of information.

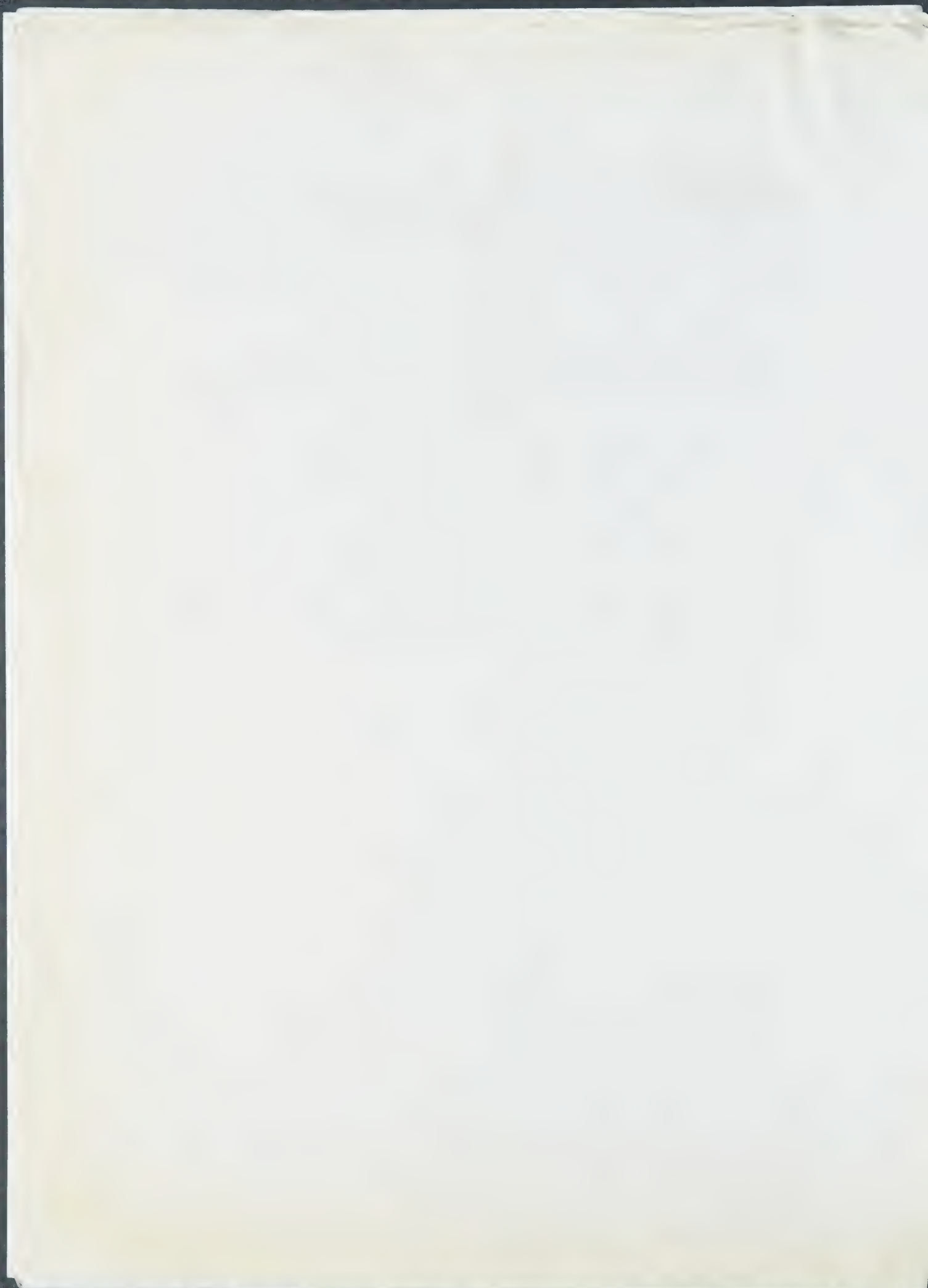
As part of our ongoing commitment to transparency and accountability, we are providing you with a comprehensive overview of the project's progress. This includes a detailed analysis of the challenges we are facing, the strategies we are implementing to overcome them, and the expected timeline for completion. We believe that this level of communication is essential for building trust and ensuring the success of our shared goals.

We will continue to monitor the situation closely and will provide you with regular updates as more information becomes available. Your feedback and input are highly valued, and we encourage you to reach out if you have any questions or concerns. Together, we can navigate these challenges and achieve the best possible outcome for everyone involved.

Sincerely,  
 [Name]









DEPARTMENT OF PHYSICS  
Physics, Engineering Physics, Astronomy

Stirling Hall  
Queen's University  
Kingston, Ontario, Canada K7L 3N6  
Tel 613 533-2707  
Fax 613 533-6463

26 November, 2002.

Dr. Alfred Bader, B.Sc., B.A., M.Sc., Ph.D., LL.D.,  
2961 Shepard Ave., Milwaukee, WI 53211, U.S.A.

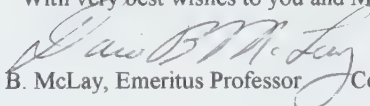
Dear Dr. Bader:

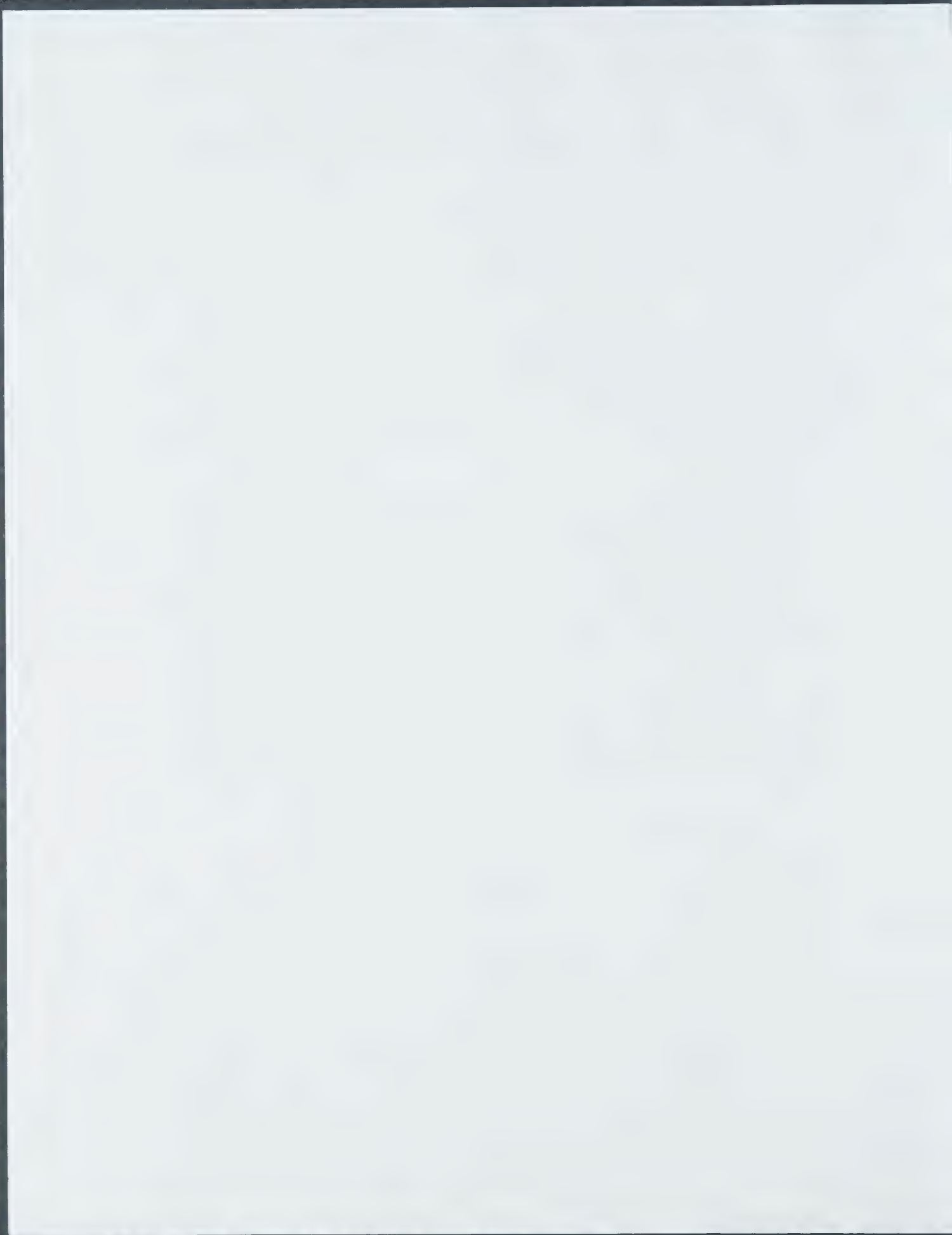
After reading your letter to the editor of the Queen's Alumni Review, I talked to Marg Hooey about your reaction to the termination of Jean Royce's employment by Conn and Corry in 1968. Marg told me that your earlier drafts were even more vehement. I share your sense of outrage because I too learned about the peremptory firing from Roberta Hamilton's book. In that book, you will note my positive evaluation of Jean Royce's long service as Registrar. I was on several committees with her in the period 1962-8 and learned to appreciate her sympathetic concern for students, the struggling ones as well as the high-flyers like Peter Taylor. In particular, I was on the Board of Studies in the years 1966-68 and was the chair in the year 1967-68.

You state that Conn and Corry removed Jean from her position in February 1968. If her position had been terminated then, many of us who knew Jean would have expressed our outrage. What happened in February is that Corry told Jean that she would be retired as of September 1, 1968. As Roberta tells it, Jean never revealed to others this devastating notice of termination. That is why I never knew or suspected any change in her status during the summer of 1968 when the Board of Studies held several crucial meetings. I went to France in September 1968 for a sabbatical year in Paris and when I returned in August 1969, I found the Office of Registrar under the command of retired military officers. Until I read Roberta's account, I had no idea of how this military coup occurred. Corry himself went on retirement leave to McGill shortly thereafter and so it wasn't possible to hear his account of the changeover. I think your suggestion of a second fellowship in Jean's memory is an excellent idea and I too shall contribute to it.

I was always intrigued by your gaining your B.A. in History after obtaining your B.Sc. I too have obtained my B.A. after post-retirement part-time studies in Art History. In January, I will be a part-time M.A. student in Art History with my good friend David McTavish as thesis supervisor. I am pleased to say that my thesis research will take me back to Venice several times, particularly to the Naval Historical Museum at Arsenale. This will keep me busy for the next four years.

With very-best wishes to you and Mrs. Bader, yours sincerely,

  
David B. McLay, Emeritus Professor Cc Margaret Hooey.







VICE-PRINCIPAL (ADVANCEMENT)

Queen's University  
Kingston, Ontario, Canada K7L 3N6  
Tel 613 533-6771  
Fax 613 533-2593

Dr Alfred Bader  
2961 N Shepard Ave  
Milwaukee, WI 53211  
United States

January 31, 2002

Dear Alfred,

Thank you for your letter of January 17, requesting the gross amount for which your gifts of shares were sold. I am pleased to comply.

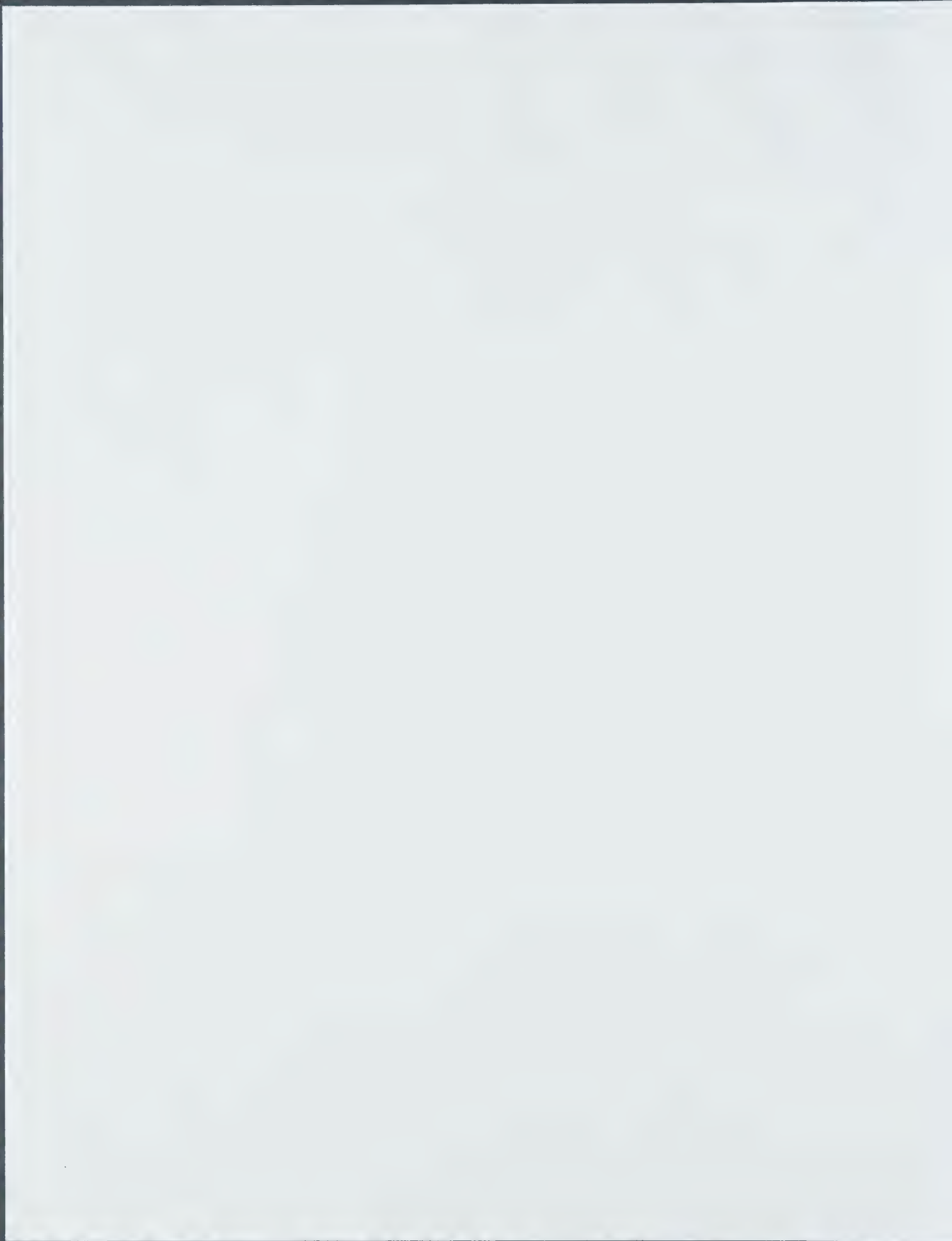
Following is a list of the gross amounts of the gifts of securities which you have donated to Queen's University, Kingston, Ontario, during the 2001 calendar year:

10,000 shares	January 2	\$401,250. ✓
10,000 shares	February 5	\$406,250.
10,000 shares	March 8	\$453,750.
10,000 shares	March 16	\$444,375.
10,000 shares	October 3	\$451,300.
10,000 shares	October 10	\$451,322
10,000 shares	October 11	\$461,307.
10,000 shares	October 22	\$473,100.
10,000 shares	December 28	\$401,375.
10,000 shares	December 31	\$401,200.
<b>100,000 shares</b>	<b>Gross value:</b>	<b>\$4,345,229.</b>

Please let me know if there is any other information you require.

Sincerely,

George N. Hood  
Vice-Principal (Advancement)



**In confidence**

ISC

26 January 2002

**Dr Alfred Bader**  
Alfred Bader Fine Arts  
924 East Juneau Avenue  
Astor Hotel - Suite 622  
Milwaukee  
WI 53202  
USA

*Alfred Bader*

Further to our telephone conversation on 24 January, I'm enclosing my 'observations' which I sent to Dr Suzanne Fortier.

If you wish, perhaps we could talk about this and other matters on your next visit to the Castle.

Yours sincerely

  
Eugene Svoboda

Enc



## In confidence

I felt uneasy in submitting these observations directly to you.

I know we were asked to comment, and these are my comments but I still feel that some people could interpret this as "going behind the back" of my line manager, something I do not do.

I would like to stress therefore that all these comments were discussed at one time or another with my manager/s.

## Preamble

When Dr Bader donated a substantial sum of money to Queens University to establish the International Study Centre at Herstmonceux, he had a vision of **an International** Study Centre.

He had a vision of Canadian students broadening their knowledge of the world.

He had a vision of students from around the world studying here side by side, making friends.

We are failing that vision, in spite of additional generous donations by the Bader family..

At the moment ISC is a misnomer - apart from being in England, plus a short trip abroad there is nothing much **international** about studying at the ISC. Even the two Czech students studying here at the moment are here only because Dr Bader again provided additional funds directly to their university!

ISC/Queens **should** strive to change this situation and fulfil Dr Bader's vision!

Below I mention some of the challenges facing us, and also suggest how I feel we could meet them.

## Relationship between Queens and ISC

- Lack of direction.

We know what we should be (see above, Dr Bader's vision) but at the moment - we are neither fish nor fowl!

It is high time for uncertainty in the direction, development and funding of the ISC to stop.

We have had four academic directors and one executive director in 7 years!

Despite assurances to the contrary, we have decreasing budgets year by year.

This is now finally being addressed!

- Dependency on Queens -

At the moment there are still those at Queens who would like us not to be here. I can understand their reasons. Perhaps the resolution of this problem is as I suggest elsewhere - an amicable "split".

At present all ISC publicity stresses the relationship with Queens, this was good at the beginning and is good now too - but must be less prominent - see further

## Relationship between Queens and CUSAP partners

- This partnership does not seem to work properly, possibly due to some CUSAP members perceiving Queens as a predatory partner.  
Any of **their** students here are seen by them as "fair game" for Queens - perhaps it would be



better if the ISC were a **nominally CUSAP** institution, for CUSAP students? (See further)  
Or better still, the ISC should be - ISC, (with Queens as mother university) and with a **paid** membership/partnership of CUSAP, **and other international universities....**

### Funding -

- All funding is at the moment channelled via Queens.  
Questions are asked - how much of the 5 000 000.00 UK pounds recently donated by Dr Bader are we going to see spent here at the ISC? Is this money (due to the funding problems in Canada) going to be "a repayment" of the previous expenses spent on ISC by Queens?
- One of the major problems for Queens is that the ISC is still seen by many at Queens as a **drain on Queens own financial resources**.
- Separation of Queens and the ISC, and their respective finances - at least on paper - would limit this negative impression - see above, and would hopefully lead to improvement in cooperation and commitment of our very own staff (Queens).

- An independent ISC,

A partnership between CUSAP and other international universities (**not only in USA and Canada!**) could work on the following lines:

To become a partner, a university would need to subscribe to (say a minimum) of five student places per term.

For this the partner would get (say) one voting right - giving that university the chance to influence/participate in the running/development of the ISC, including selection of courses offered etc.

The partnership would be open also to those who would subscribe to fewer than the five student places. These partners would be circulated with minutes but would not be able to take part in the annual meeting/decisions.

There would be no upper limit on subscribed places per any university (that is, up to the point where **all** available places are "subscribed to"), so for instance if Queens subscribes to 100 places they would be entitled to 20 votes etc (this way, we could guarantee that for the foreseeable time decision making would remain in the hands of Queens **BUT NOT** because Queens said so, but because Queens provides most student places, because it is a dominant, not domineering **partner!**)

Whether the partner university fills these subscribed places OR NOT the university would pay (subscription) for them annually, directly to the ISC.

Universities from France, Germany, Russia, South America etc could become partners (or even limited members) of this International Study Centre, **THUS** making ISC truly **international**.

The incentive for becoming a subscribing member would be that members/partners could influence for instance the **COURSE CONTENT** (to suit them and **THEIR** students), something which is not possible at the moment - Queens presents a list of courses and if students don't like it - too bad.

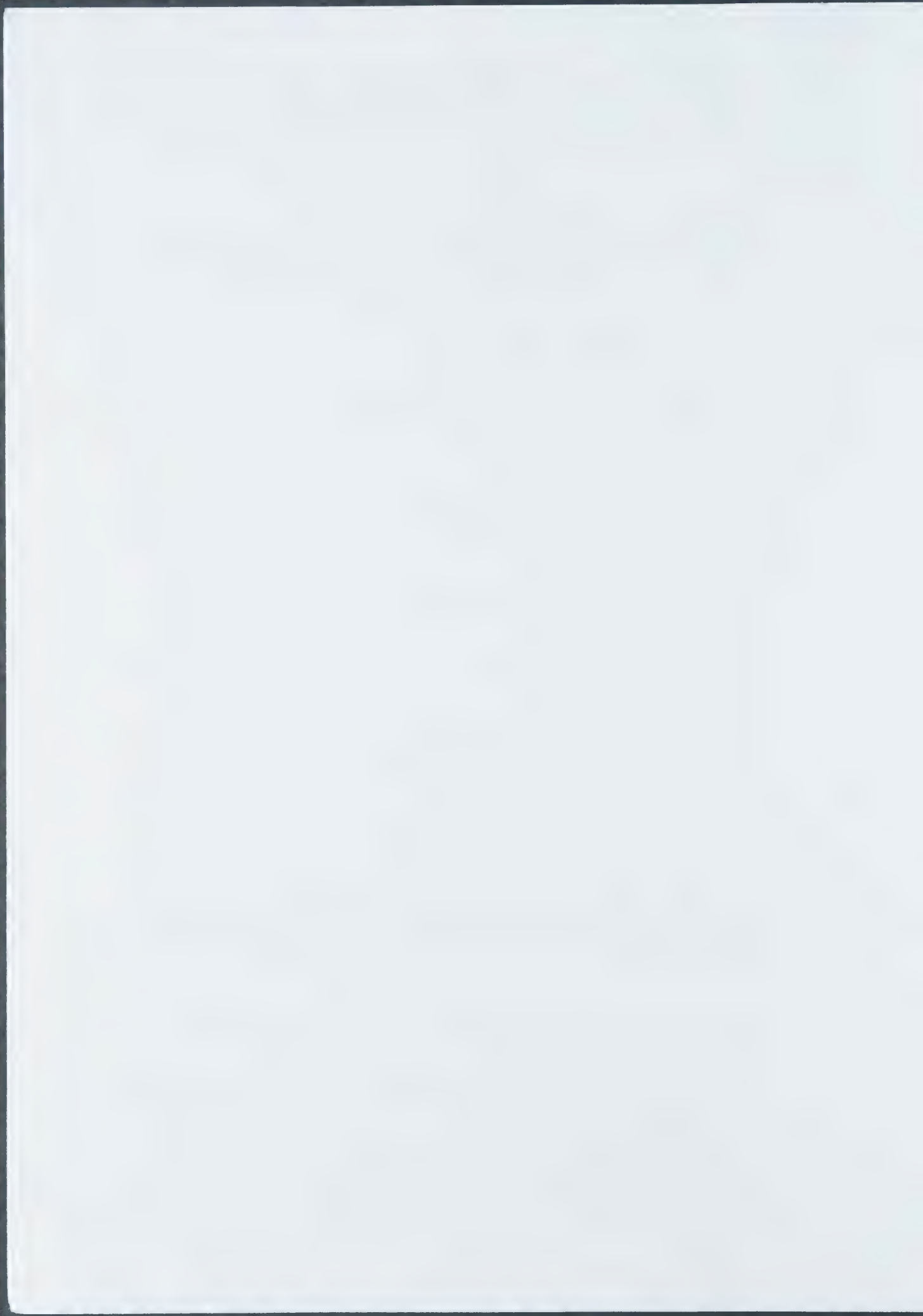
Membership of this partnership would also give them a stake in the ISC's success.

This is not the case at the moment, Queens **only** is responsible now for the existing situation.

Politically the benefit for Queens is that if things go wrong it is not Queens on its own which could be blamed for failure, on the other hand if things improve it would be thanks to Queens - for establishing such a visionary partnership!

And of course, the cost of running the ISC would no longer be the sole responsibility of Queens, no longer causing a **major** drain on her (limited) resources.

The partnership "subscription" should be "at no cost" to the partner university as they would recoup the





total sum of the subscription from students fees PAID TO THEM (not Queens!).

The more students they would recruit to study here, the cheaper their membership of the partnership would be.

On the other hand they would be free to subsidise the fees, if for instance as I suggest, the study at ISC would be a reward for previous distinction/excellence in their studies at the university.

The incentive to fill "subscribed" places, would be theirs - completely.

Benefit to Queens - 0 costs in additional marketing of the ISC.....

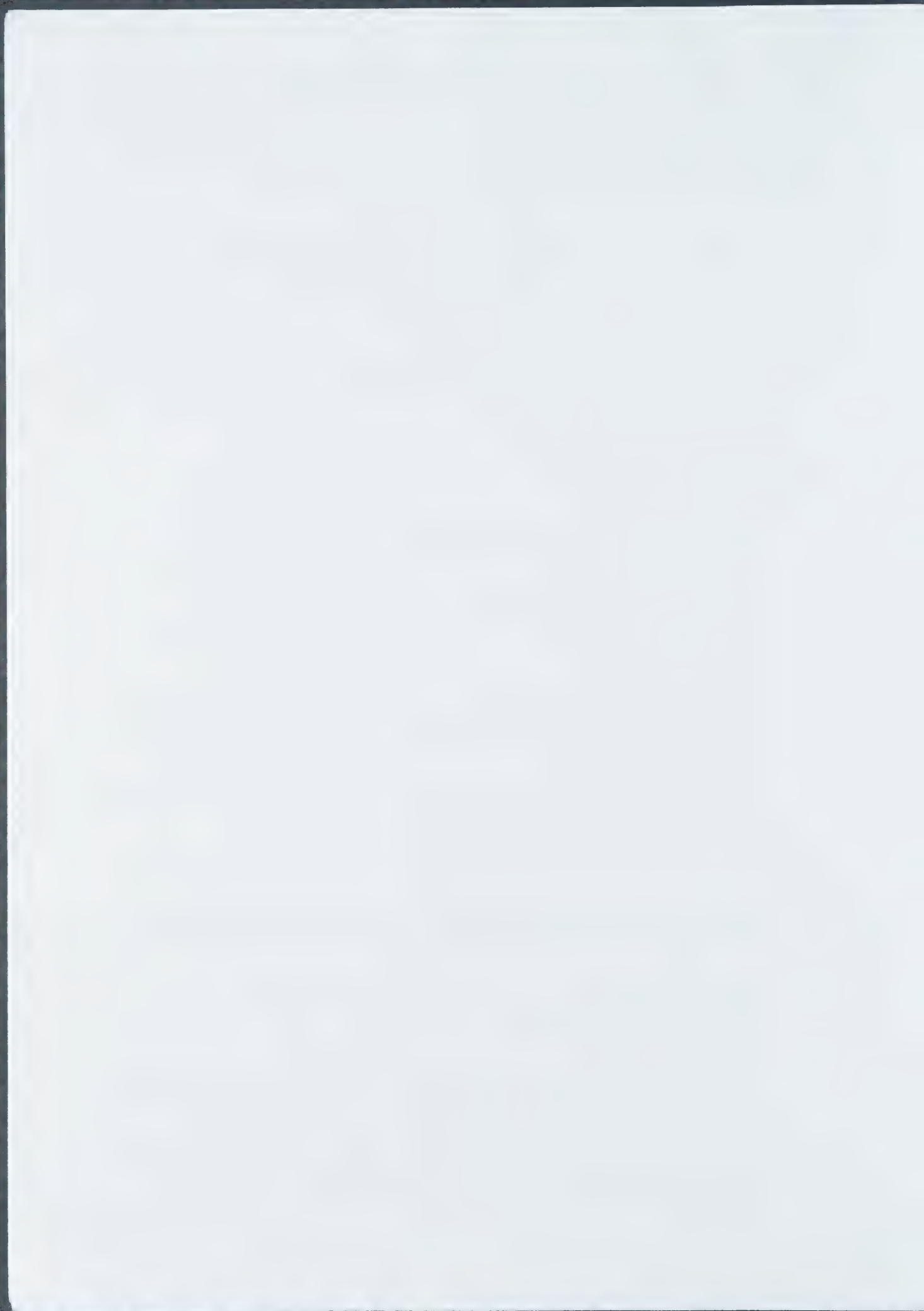
If the partners influenced courses here at ISC - planning a year or two ahead, they could correctly forecast from their own statistics the numbers of students, courses they would be interested in etc. At the moment we do not know from term to term what courses we are running and how many students will be attending.

But we also must not lose short-term flexibility, to accommodate latecomers, etc.

- The ISC must also be able to generate its own funds - wedding functions, conferences etc. even during term time, where it causes no actual disruption to student life.
- Let ISC stand on its own feet more.

### Fees and courses

- Apart from the already mentioned problem in publicising the ISC I think there are other reasons why students do not come here in sufficient numbers.
- One of the difficulties, especially for foreign students, were they to come here, is caused in my opinion by our **fee structure**.  
We should urgently examine and change the way students are charged to come here.  
At the moment students pay a fee of 10 000.00 Can \$ **all inclusive**, and are allowed to take a set number of courses (**or fewer**).
- I suggest that introducing charging per **course as well** (+ accommodation etc), would help those students from "poor" East European and countries elsewhere, as well as those students from Canada/USA who wish to come here to study **one course** only. Changing the existing inflexible fee structure is not a new idea - this is already done/available at Queens, so why not here?
- The majority of students (in fact the partner institutions, if my suggestion could be implemented) could continue to pay the standard fee (10 000.00 Can \$). Spaces not taken up by the partnership would then be available for students on the individual fee/course basis.
- To repeat - so I am not misunderstood - I do not suggest that we stop the existing fee structure. On the contrary!  
I suggest that **as well** as that fee structure, paid by the subscribing institutions, we have a flexible course fee, to attract additional students, interested in one or two of our courses - who cannot at the moment come, while we have a spare capacity.
- But I would, as already indicated, concentrate on finding additional "partner universities/institutions" rather than recruiting individual students, which is per capita too expensive. This I would leave to the partners to do.
- There is also a reason why upper year students are reluctant to come.  
Students tell us that this is because of the way courses here and at Queens are organised. Upper year students currently cannot accumulate sufficient "credits" in one ISC term, to make their study here viable and they would have to remain here for two terms, to achieve that.  
Thus the "credit" structure in existence is in fact preventing upper year students from coming here.  
It could/should be changed and more account taken of what students would benefit from.



### Student numbers:

- CUSAP, Queens marketing

One of the major reasons for small student numbers, we think, is the lack of marketing by Queens and CUSAP members. This is what our students are telling us. Some go as far as saying that they are here **in spite** of Queens, in spite of the CUSAP partner, who did not provide timely and sufficient information to them.

I had several friends from the Czech Republic writing to Queens some time ago asking about the ISC. They did not even get a reply!

Another "challenge" which our students tell us about is the numbers of first year students. First year students originally were brought in as a "stop gap" when we had a fall in the intake of upper year students. Now the ISC has become a finishing school for ladies, which does not encourage the upper year students to come.

I feel we need a change in recruitment emphasis:

How about students coming here as a **reward**, having proved themselves in the first/second year at the HOME university?

How about students coming here in their 2<sup>nd</sup> year as a **compulsory part** of their course - Shakespeare, English/European history etc? This would be nothing new, language students have to attend in the country of the language they are studying. Students of the Industrial Revolution for instance would benefit by study in the country where the Industrial Revolution started .

Lack of "known" foreign lecturers (experts) I feel also contributes to the small intake.

There are too many Canadian Lecturers - teaching from Canadian books, so why should a student come to the ISC - s/he can stay at home for that - and pay less!

We even had Canadian lecturers teaching German and Spanish here!

- Fee structure

I understand that at the moment we advertise our fee as an **all** in one sum. This sum compares badly against a tuition fee for (say) Queens. Of course it does!

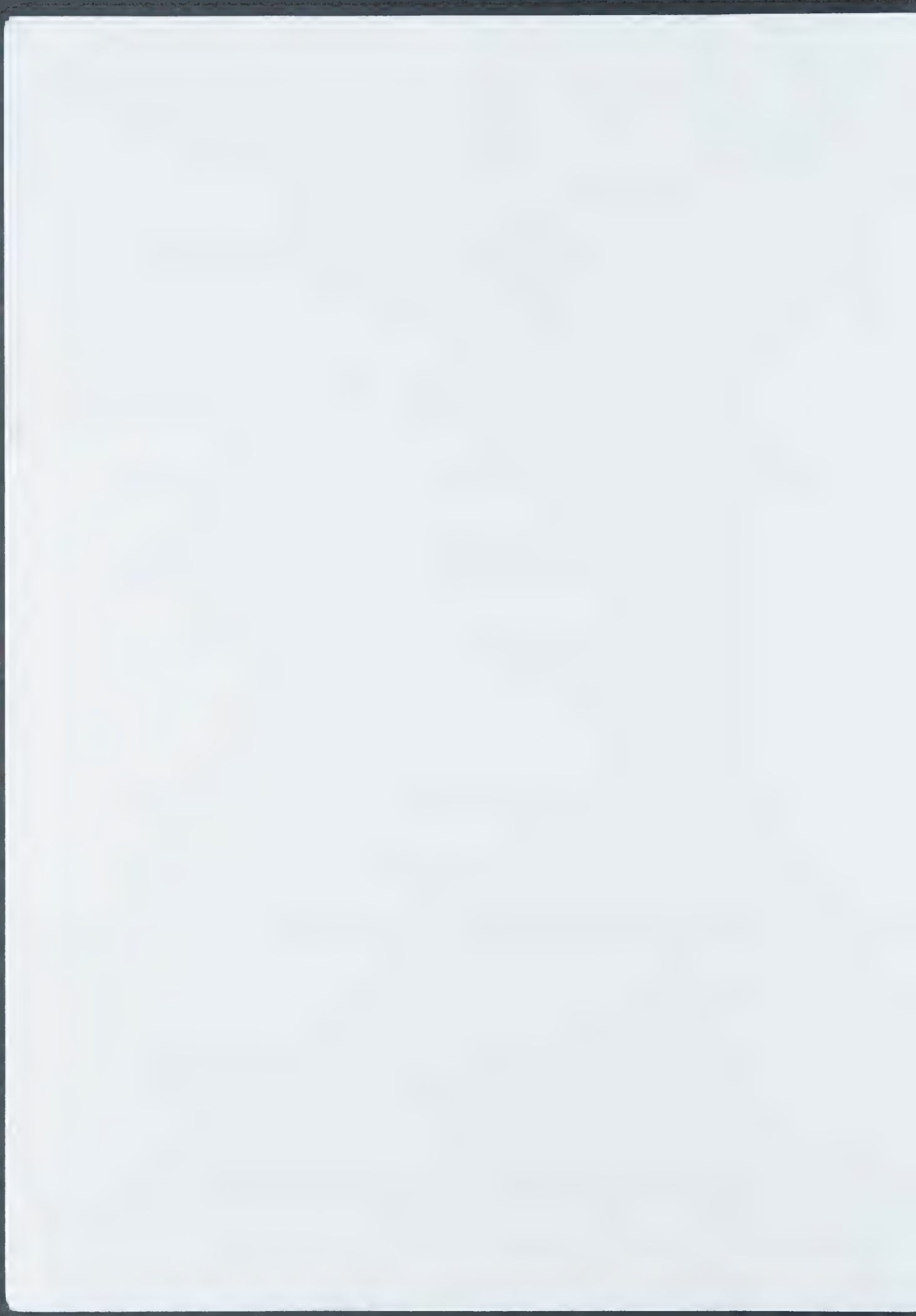
How about itemising?

Tuition fee, food, accommodation, travel in UK (including our trip round UK/Europe), travel to and from Canada ....etc to show what exactly they get for the "so-called" expensive fee. Comparison to other universities in the Queens exchange scheme, both in the UK and abroad would help to provide this vital information too.

I am sure, presented in this way, the cost of studying here would come out quite favourably.

### Recruitment of students

- As mentioned above this does not seem to work well at the moment.
- In spite of the low take-up of available places in our traditional market - Canada & USA, virtually no student recruitment effort at all was conducted for instance in East Europe, Russia, China. When I mentioned some time ago that we should do that, I was told "they are poor countries", yet we see Russians "buying out London"! Many Russian children take part in language courses here every summer!
- Neither was there any recruitment effort made in the other European countries (with the exception of Dr O'Neill's effort in France) - yet Sussex and Brighton Universities have to turn



“foreign” students away, and these students are not studying just ESL - they are enrolled on normal degree level courses.

### Services of the ISC

- Students' complaints are not listened to when it does not suit - for instance many students complain that we are “smothering” them, that they have little time to themselves. Here I am not talking about trips which are part of the course of study, but a visit to a swimming pool for instance or a concert. We arrange and **organize** these trips, take the students there and back. Instead we could be helping them to arrange such and other trips themselves for themselves.

Such arrangements would still allow us to help and advise them on such things as security etc.

- We should encourage students' initiative.  
We could provide the desired “bus” service (public transport is lacking in our region) to and from the local national bus terminals, railway stations so the student can experience UK etc to the full - after all, this is one of the reasons **why** they came and we are (sort of) prohibiting them from achieving this goal!

- Selection process of the Executive Director

Questions are being asked by the ISC staff as to how and why one of their members was selected to be a member of the Committee, while none of the previous directors is a member. It was suggested that a past Academic Director who had been here for two years (or more) would provide useful (first hand) input to this process.

### Library specific problems.

Finance:

This will be the fifth year when the library was allocated a smaller budget than the year before.

The same thing is planned for the next financial year.

I know finance is tight, cutbacks everywhere. On the other hand we must provide sufficient service to our customers/students, or they will not come. At the moment our library at ISC is not improving as much as it should.

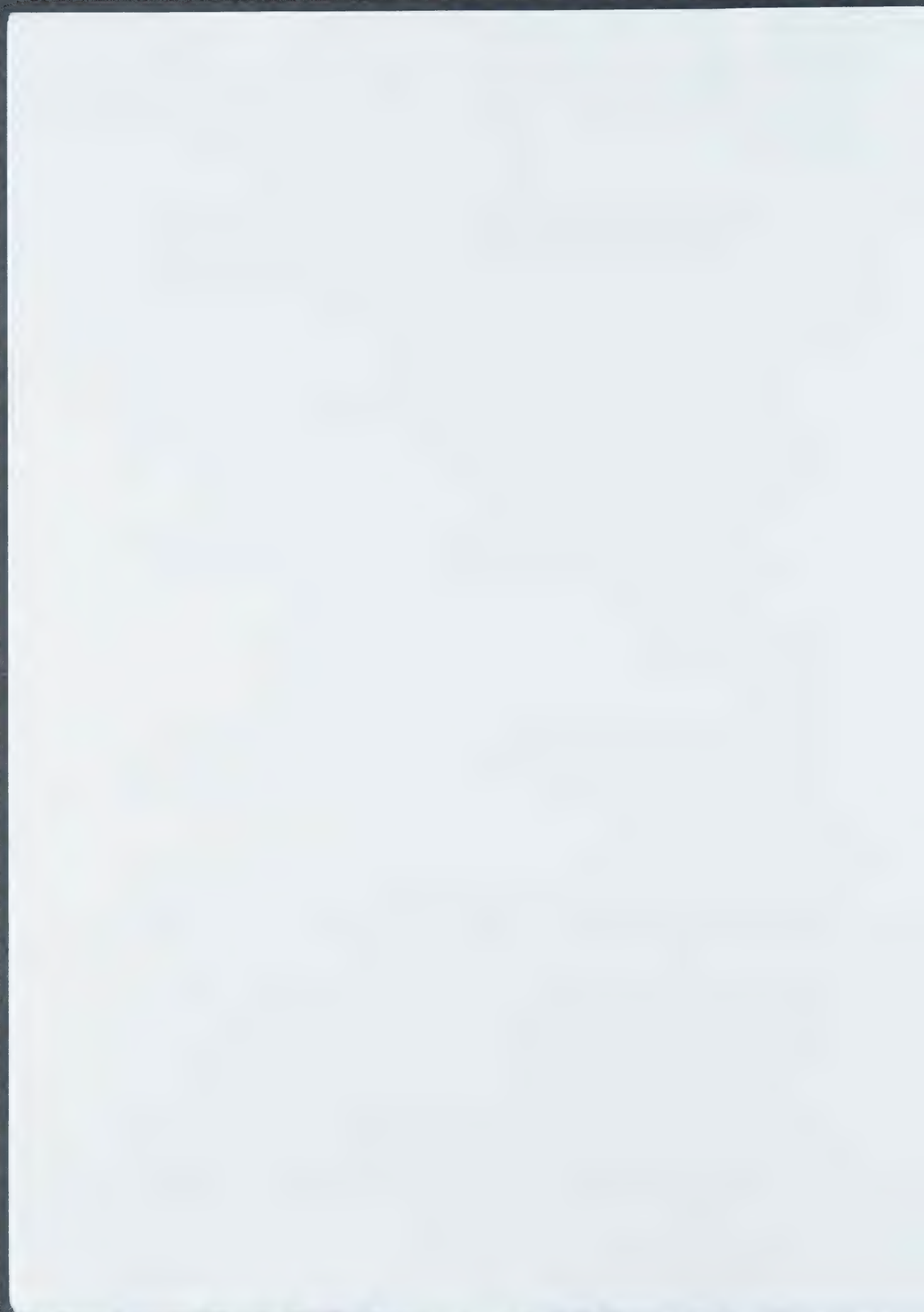
First year students:

The coming of first year students to the ISC produced its own problems for the library and its services.

To start with one has to teach the first year students how to use our library and other resources (including the libraries of Sussex and Brighton Universities) properly.

All our students should have full access to all the (electronic) services provided by the mother universities. I as librarian should be able to advise them as to what is available where. Unfortunately during my (nearly) 7 years of employment with the ISC I managed only one 5 day trip to Canada, soon after I started here. That trip was to Queens only, and was too short to develop any working relationship with my colleagues at Queens, not to mention at other CUSAP partners' libraries. I certainly was in no position to familiarise myself with the available resources there. How am I to help our students here?

Not being able to revisit Canada, I suggested a short term, cost-effective solution. Namely I suggested that colleagues from the Queens library and other libraries of the CUSAP partnership would be allowed to come here, say for one term. They could acquaint themselves with the ISC, with our problems, and help students (and me) to understand what resources are available at their institutions. The additional personnel would also allow me to extend the hours of supervised library service here, something which



would help the students and also perhaps help to mitigate our losses of scarce library materials. Such educational visits would help us librarians to develop a sense of "belonging" to a collective, would help me not to feel so isolated. This process took three years to achieve here in the UK, where we now have excellent cooperation established between our libraries!

It is high time we achieve the same with all the institutions in Canada and gain the benefit of that.

Such cooperation would without doubt help the ISC. For instance, unwanted duplicate books from the various libraries could be channelled here instead of elsewhere as is done at the moment (the only exception is the Art library at Queens, which always remembers!), and this in turn would help me to help our students and also save on funds to boot!

As you know, the ISC library located in the Castle is limited by the physical space of the rooms allocated for this purpose. The original decision was made with the premise that most of the required course resources would shortly be made available via computerised databases (for instance www).

To say the least, this was an over optimistic view!

Many resources are now computerised and our students do make use of them.

We have also managed, after some reluctance on the part of those institutions, to establish loan privileges for our students in two nearby universities and a public library. Without these "resources" we/our students could not manage to study here. These resources are provided as a goodwill gesture (in spite of our payment for them), and can be withdrawn at any time.

We need therefore more study materials in our library - to be less dependent on these outside resources, but our library rooms are now full. Yet the ISC book stock is not good enough. For more books, periodicals etc we need more shelves and for that we need more space. This we do not have.

From fewer than 2000 titles in the library on my appointment we now have 14 695 items, which need to be shelved. That is more than a seven-fold increase, located in the same space.

Partial resolution is to place our shelves closer to each other, contravening UK health and safety standards/recommendations for access. But even that is only a temporary solution.

As mentioned before students at the ISC need a **proper library at the ISC**, this means a sufficient space for a proper library. In the foreseeable future, we will need to carry on relying on books, and other printed materials. That means a need for space, shelves etc.

After all - we are charging our students substantial fees, for which they have the right to expect good service, a good library.

I have suggested a possible solution in the past.

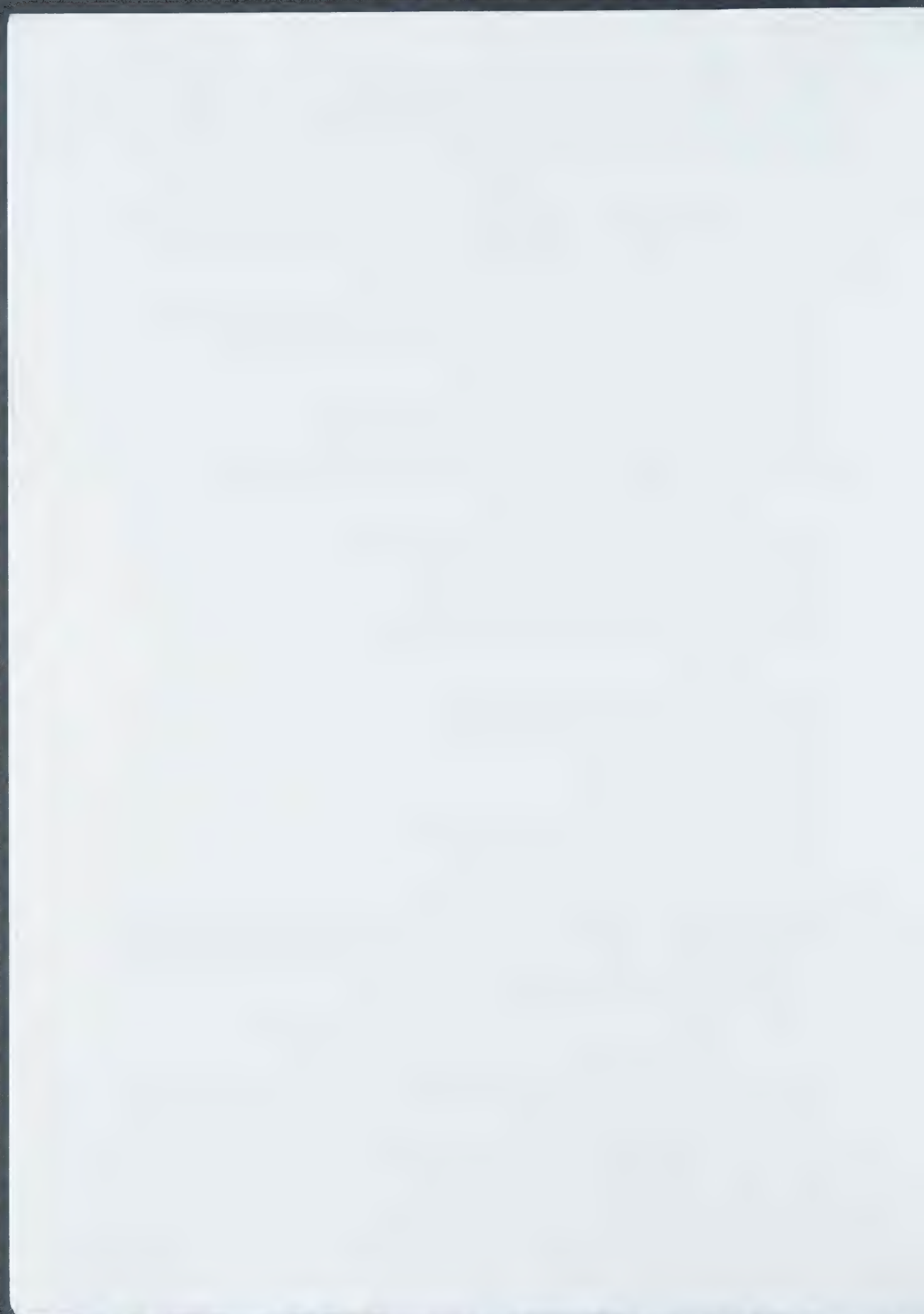
I suggested that the library would take over a campus building not used at the time, with minimal additional cost, just for refurbishment. This was turned down because "we did not have enough students".

I wish to propose the same solution again. Unfortunately this time the cost will be greater as the suitable building was not used for several years and if used, cannot just be reoccupied as I suggested originally. Accepting this suggestion would mean "virtually" unlimited space for library expansion when needed. It would also provide space for additional services such as a shop, private study rooms, PC suite etc thus liberating the limited Castle space, not to mention a covered walk between it and Bader Hall for use in inclement weather ( most of the Autumn and Winter Terms).

Accepting this suggestion would also free up several rooms in the Castle where there is already a room shortage.

Above all however, a **commitment to a new, substantial project** here, aimed at improving the study environment for our students, would also be seen by ISC employees as an overdue change in direction. From "make do" to "go and get".

After so many years of uncertainty for the employees such a project would certainly help to boost their morale, which is understandably low at the moment.





J. Douglas Stewart  
Professor Emeritus  
11 Sydenham St.  
Kingston, Ont.,  
K7L 3G8  
fax: (613) 544-9467  
23 March 2002

Dr. Alfred Bader,  
2961 North Shephard Avenue,  
Milwaukee, Wisconsin 53211  
fax: (414) 277-0709

Dear Alfred,

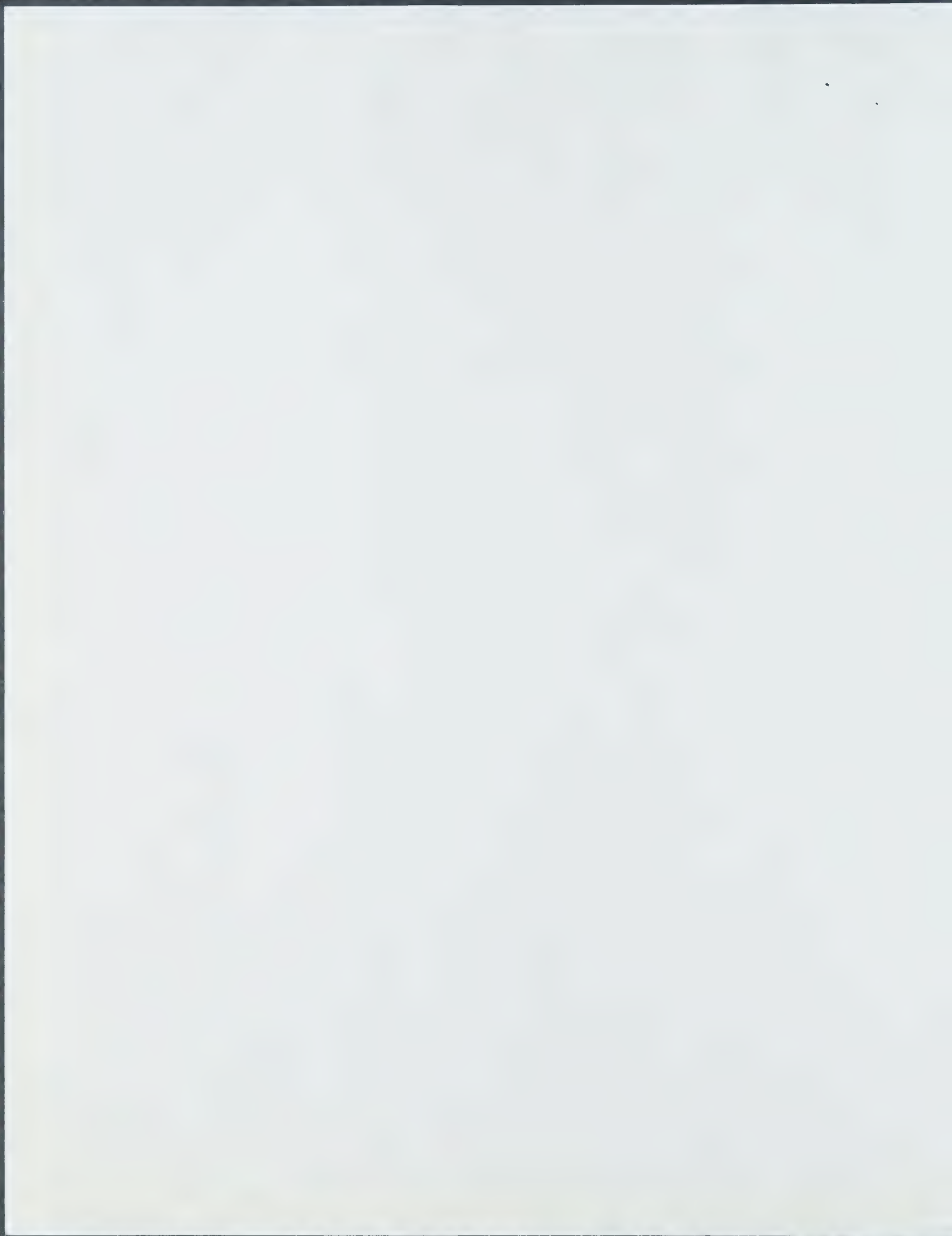
I am writing to you about the proposed move of the Art History library to the Stauffer Library. Ontario Hall is apparently structurally unsafe.

I have been over to the part of Stauffer where they propose to move the books. It is on the second floor, and very pleasant, because of windows on two sides. That section might be made secure. However, it is too small for the present collection, let alone growth, which means putting some materials in the main stacks, which are not secure. Furthermore, it is my understanding that we would not have our present librarians, but others, chosen on the basis of seniority, whether or not they knew anything of art history. There are some separate rooms in the stacks at Stauffer, but none of the type and size appropriate for seminar rooms.

But the chief objection to moving the art library to Stauffer is pedagogical. The intimate connection between teaching and learning that exists when a professor, or student, can quickly illustrate a point by pulling a book down from the shelves is gone - whether one is thinking of faculty discussing something with a student in an office, or a seminar room.

There are faculty and students who seem to care little about this intimate connection. It didn't bother Stephen Vickers at Toronto, who was a medievalist. It bothered me greatly. I had learned art history at the Courtauld Institute. I turned down Stephen's offer to stay at Toronto in 1965 and came to Queen's in large part because the library and faculty offices were then with the gallery at the Art Centre. That was ideal, but it became too small, so the library, faculty offices and classrooms moved to Ontario Hall.

I am now very much concerned about what present and future faculty, and students will react to the move of the Art Library to Stauffer. Will Volker stay? I very much doubt it. One of the great enticements which



2

we held out to Volker was the prospect of an extended gallery building which would also include the art library, art history offices, and art history classrooms. Then the last three were chopped from the plans. Now there is a threat to move the library away from the offices and classrooms. This destroys the possibility of the kind of teaching which Volker thrives on. Even more immediately, I don't think that Sebastian Schütze will come to Queen's when he learns that the library is being moved.

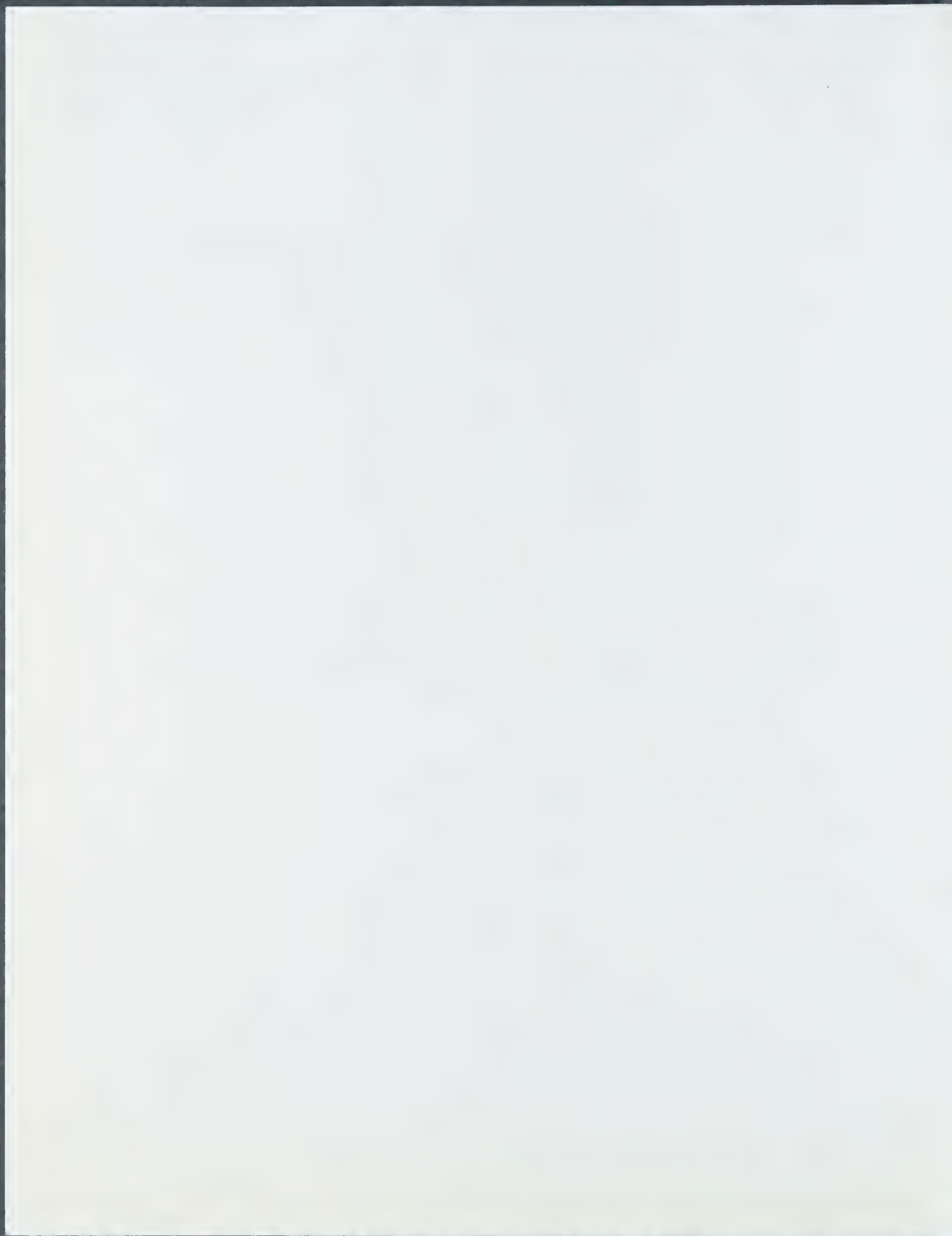
One very much hopes that in due course Ontario Hall can be repaired. For the present there is perhaps a compromise solution. There is ample room for the present art library, for expansion and for a seminar room in the upper floor of the Douglas Library. These areas could be made secure. A very big plus of being in the Douglas Library is that it houses Special Collections, which contains a great number of art history items. Furthermore the Douglas Library, while in another building is just next door to Ontario Hall, much, much closer than Stauffer.

You have invested a great deal of time, money and vision in art history at Queen's. Thanks to your faith, generosity and vision Queen's has been able to develop an outstanding graduate programme, a wonderful library, and some superb faculty. I hate to see all this put into jeopardy. When David McTavish heard the news of the proposed move he said that "This is the darkest day for the department in twenty-five years".

With Love to Deborah.

As ever,

Gayle





DEPARTMENT OF ART

Queen's University  
Kingston, Ontario, Canada K7L 3N6  
Tel 613 533-0166  
Fax 613 533-6891

6 May 2002

Dr. Alfred Bader,  
2961 North Shepard Ave.,  
Milwaukee, WI 53211

BY FAX

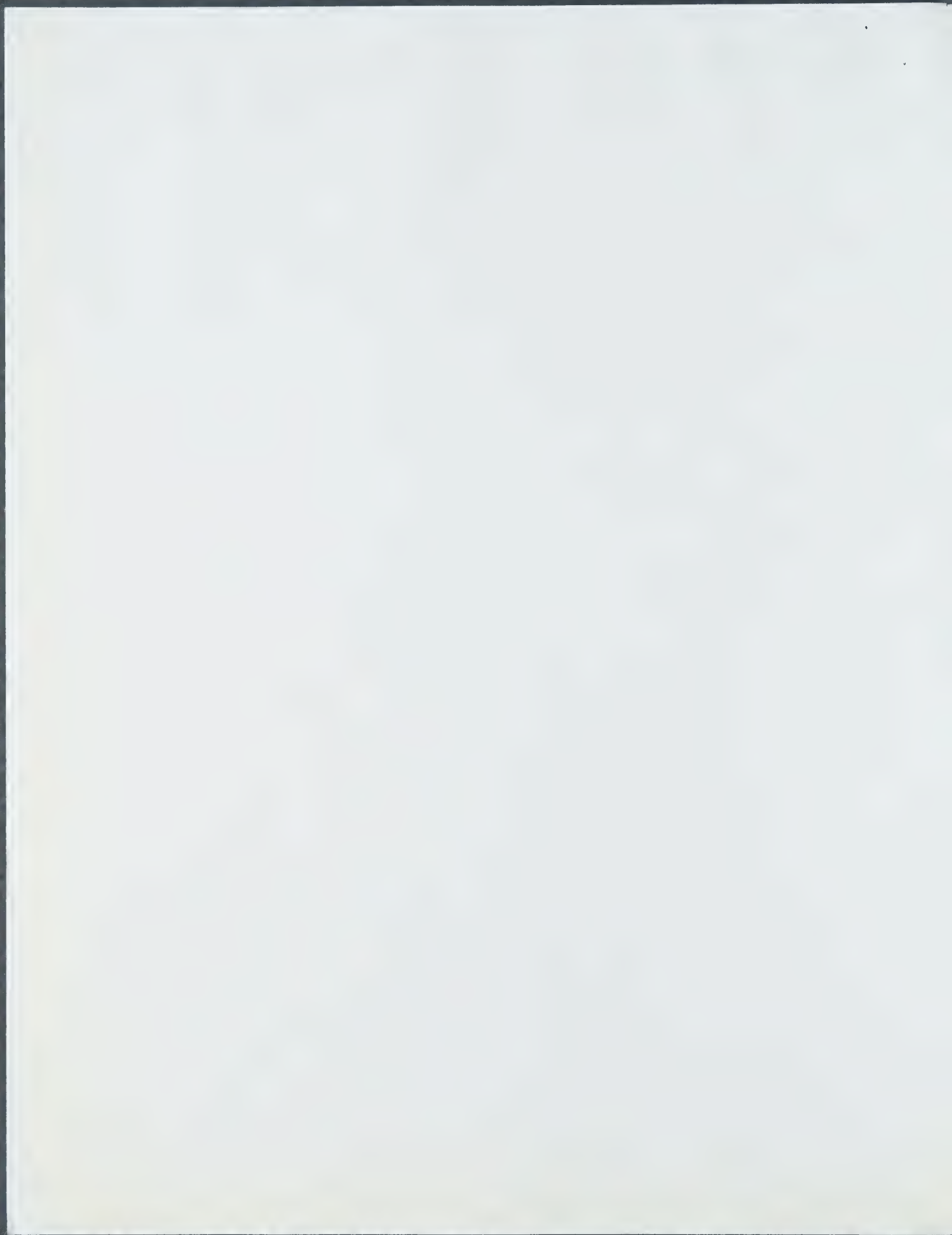
Dear Dr. Bader,

Many thanks for your letter received by FAX this morning, and also for the invitation to communicate by this means in the future. I shall gladly do so.

On the matter of Sebastian Schütze, I too share your profound disappointment about the delayed starting date. However, to be realistic, it would not have been possible for him to complete the Canadian immigration process within the next few months, and thus this revised starting date is much more practical. Also, as we are all very eager to attract Sebastian to Queen's, it seems a small price to pay over the long term if it makes this happen. As to your own additional financial commitment, please correct me if I am wrong, but my understanding is that you have very generously offered two things: 1. to contribute \$25,000 (U.S.) towards improving the Art Library holdings in the area of southern Baroque (as you communicated to me directly when we met in February), and 2. to assist with the research assistance in the amount of \$75,000 (presumably Canadian dollars), as was mentioned when we spoke by phone in April. This would allow us to offer him \$15,000 per annum for the first five years. After that, we would see what the income on the endowment could allow. If I have either of those figures wrong, please do correct me.

I should also explain that, in consultation with Bob Silverman, it was decided not to go beyond \$15,000 per annum as we did not want to offer Sebastian more than Volker was receiving as a research allowance. It may be that you had thought in terms of \$25,000 per year for three years, hence this postscript. The total amount is of course the same. Sebastian has agreed to this.

The Art Library is a difficult issue. While I did not have an opportunity to speak to Volker individually before he left, we have exchanged E-mail messages on this topic. I believe everyone now understands why the Art Library is not able to remain in Ontario Hall, although that is clearly a source of considerable resentment -- i.e. the preferred



solution is for the Art library to stay in the building. But this is simply impossible. I have subsequently endeavoured to ascertain precisely why the earlier proposal to move to the Douglas Library had fizzled out, and I am attaching the reply which has been received. This has also been circulated to all members of the Department. As you will see, it appears to have been largely a matter of cost, but I believe that the space is also now thought to be insufficient for our projected growth over the next few years. Only Stauffer has sufficient space to accommodate us in this regard. I can also report that we have established an "Art Library Users' Group" with the intention of working with the Library to ensure that our physical and other needs are fully met in the forthcoming planning process. This Group holds its first meeting tomorrow morning. We have still not received any indication of when the Library thinks that it might be possible to move. I suspect it will be in the summer of 2003 at the earliest.

I am very aware that the move is a divisive issue, and a sore point for many. I am however convinced of the necessity of moving somewhere, before the floor in Ontario Hall collapses, and I hope that, in the end, all will agree that we should use this opportunity to plan for our long term needs.

To conclude on a more positive note, I am delighted to report that our graduate students have done extremely well this year in fellowship competitions, both within the university and beyond. Three students have been awarded SSHRCC doctoral fellowships in national competition -- a feat without precedent. Many others have received internal Queen's awards, and we have yet to hear about the Ontario Graduate Scholarships.

Thus, if I may say so, as I near the end of my first year in this position, I feel confident that the Department of Art is turning a corner in its history. As you know, my ambition is to bring this department, and in particular its graduate programme in art history, to the foremost position of leadership in Canada, as well as to substantially increase its stature internationally. I believe that we are well on track to do this.

Your thoughts, comments and suggestions will always be welcome.

With all very best wishes,



John Osborne





**Melody Burton, 08:47 AM 18/04/2002 -0400, Art Library move**

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X-Sender: burtonm@post.queensu.ca  
X-Mailer: QUALCOMM Windows Eudora Version 5.1  
Date: Thu, 18 Apr 2002 08:47:27 -0400  
To: osbornej@post.queensu.ca  
From: Melody Burton <burtonm@post.queensu.ca>  
Subject: Art Library move  
Cc: mary Mason <masonm@post.queensu.ca>

John:

I'll try to fill in as many gaps as I can. If you want more detail or something different, please give me a call.

The Douglas Library has been a preferred option for the Library for some time. At the time of the Douglas Library renovation in the mid-90s, it was hoped that Art would move when Special Collections and Music moved. We anticipated this as our future so much so that we (administratively) combined the three units into one - Art, Music and Special Collections. At the time of this planning, however, there was significant resistance from Art Department faculty, and when money started to become scarce, the project planning was scaled back and went ahead without Art.

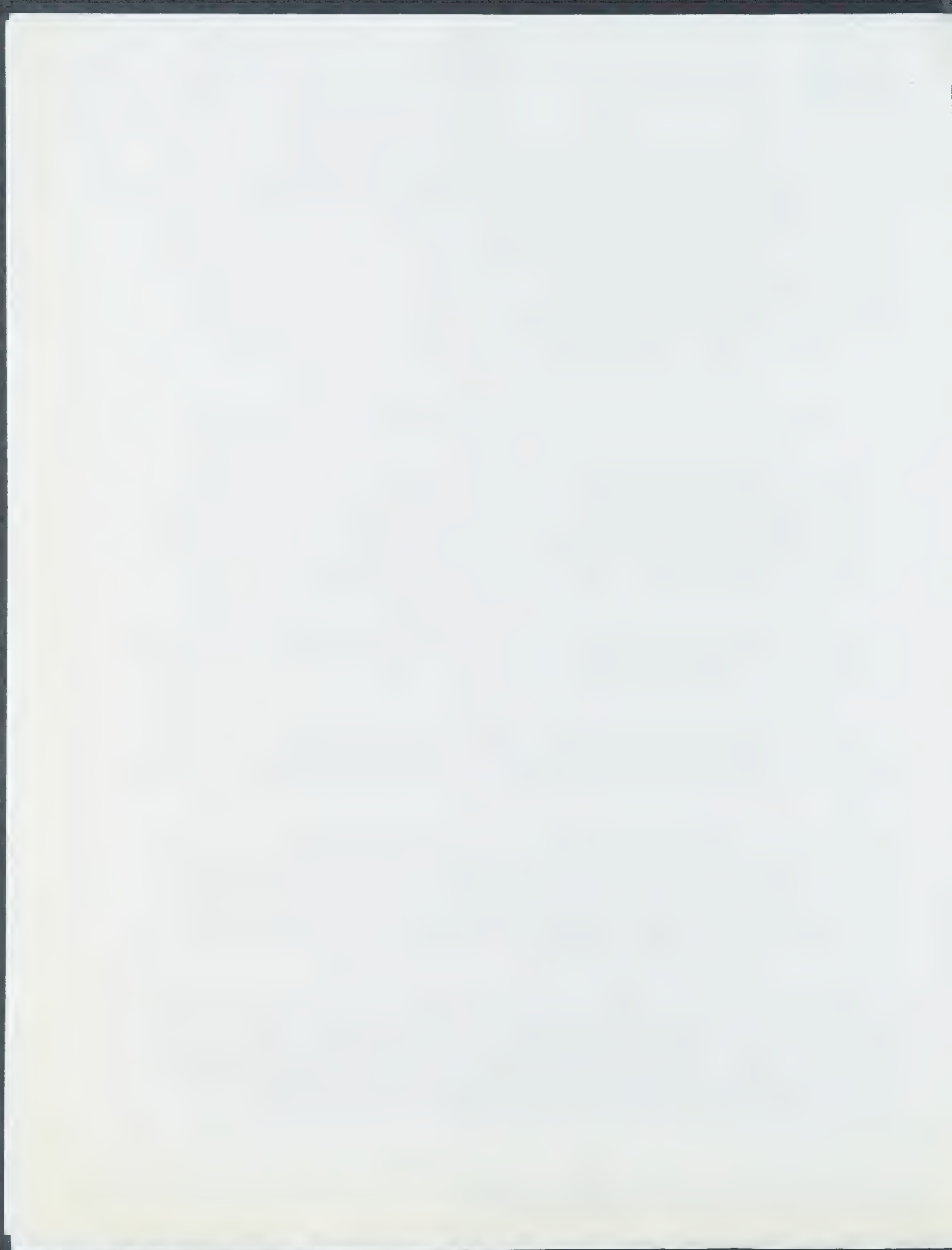
In 2000, we re-visited this option again. This time we investigated how the Art collection could move to the north reading room on the top floor of Douglas. There was acceptance of this plan and support from the Dean of Arts and Science who accompanied the University Librarian to the VP Operations for funding. Unfortunately, our proposal was unsuccessful.

The reasons for this are useful to review and perhaps not well known among Art faculty. The overall price tag was approximately \$800,000. And the total amount of funding available campus-wide was \$1 million. VP Fortier insisted that it was impossible to allocate 80% of the budget to this project when there were significant other priorities for renovations including very necessary upgrades to classrooms and labs.

The Douglas plan was extremely costly because a significant amount of work is required to bring that space "up to code". For example it requires structural upgrades for fire regulations, air conditioning (which was complicated because of the two huge stained glass windows) and a number of other safety and infrastructure-like enhancements that are essentially invisible to students and faculty. It was impossible to move without these upgrades. In the aftermath of the unsuccessful application, some discussions were held with Campus Planning for a scaled-back, bare bones plan. It really wasn't feasible or possible and was abandoned.

In conversations with the VP Operations, the Library has been informed that building and renovation priorities on campus do not include the Library in the foreseeable future. We have enjoyed significant support for the Stauffer and Douglas building projects and that's it for us for any significant projects. Essentially the Library must find a solution within our existing space with minimal renovation and cost. And since Stauffer has all of the necessary features (safety, access, air conditioning) already within a reasonable distance from Ontario Hall, we really need to find a solution here if possible.

I hope this helps.



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Melody Burton  
(Acting) Associate University Librarian  
Stauffer Library  
Queen's University  
Kingston, Ontario CANADA K7L 5C4  
613/533-6000 x74094





DEPARTMENT OF ART

Queens University  
Kingston, Ontario, Canada K7L 3N6  
Tel 613 533-6166  
Fax 613 533-6891

6 May 2002

Dr. Alfred Bader,  
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Milwaukee, WI 53211

BY FAX

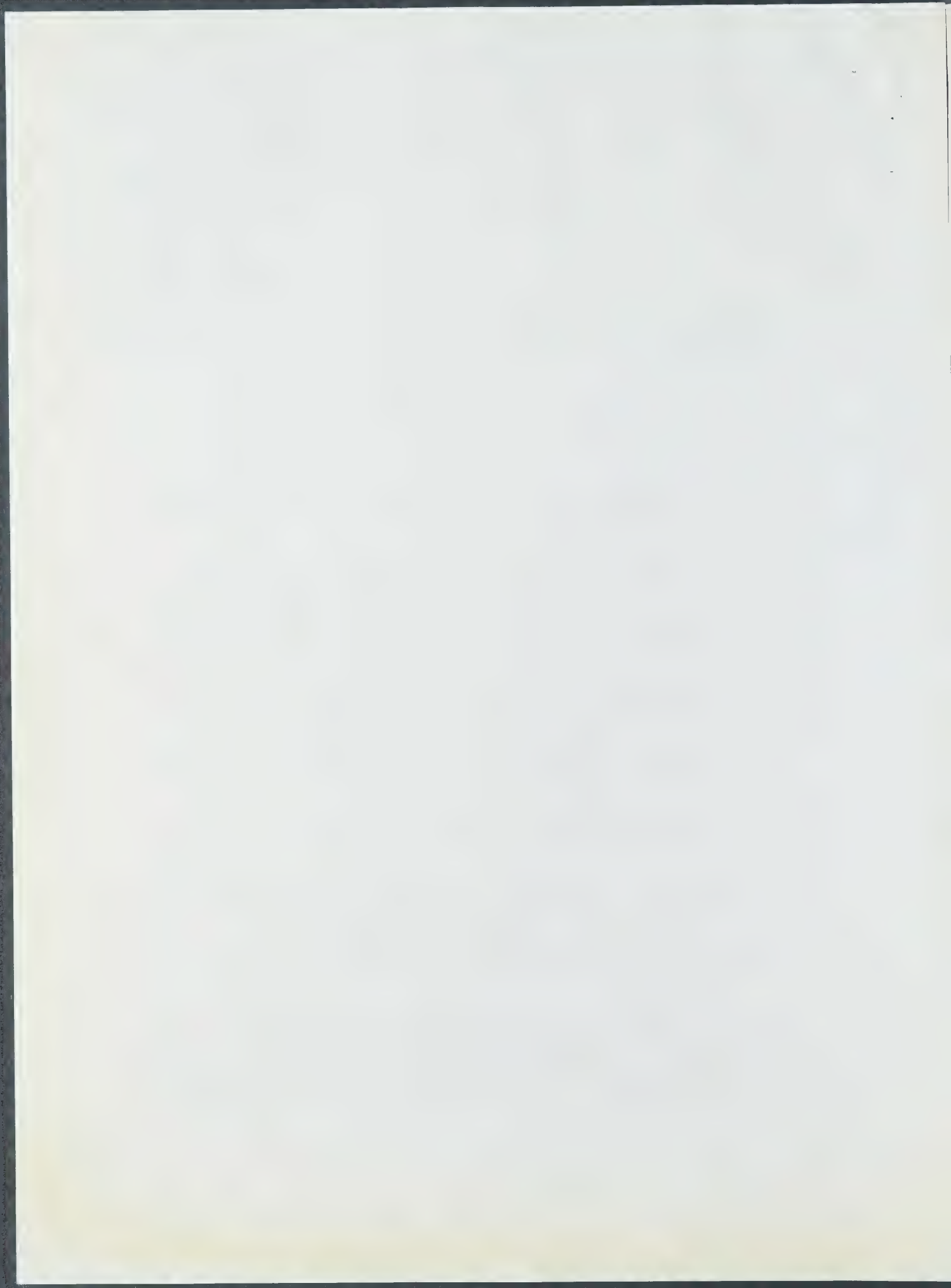
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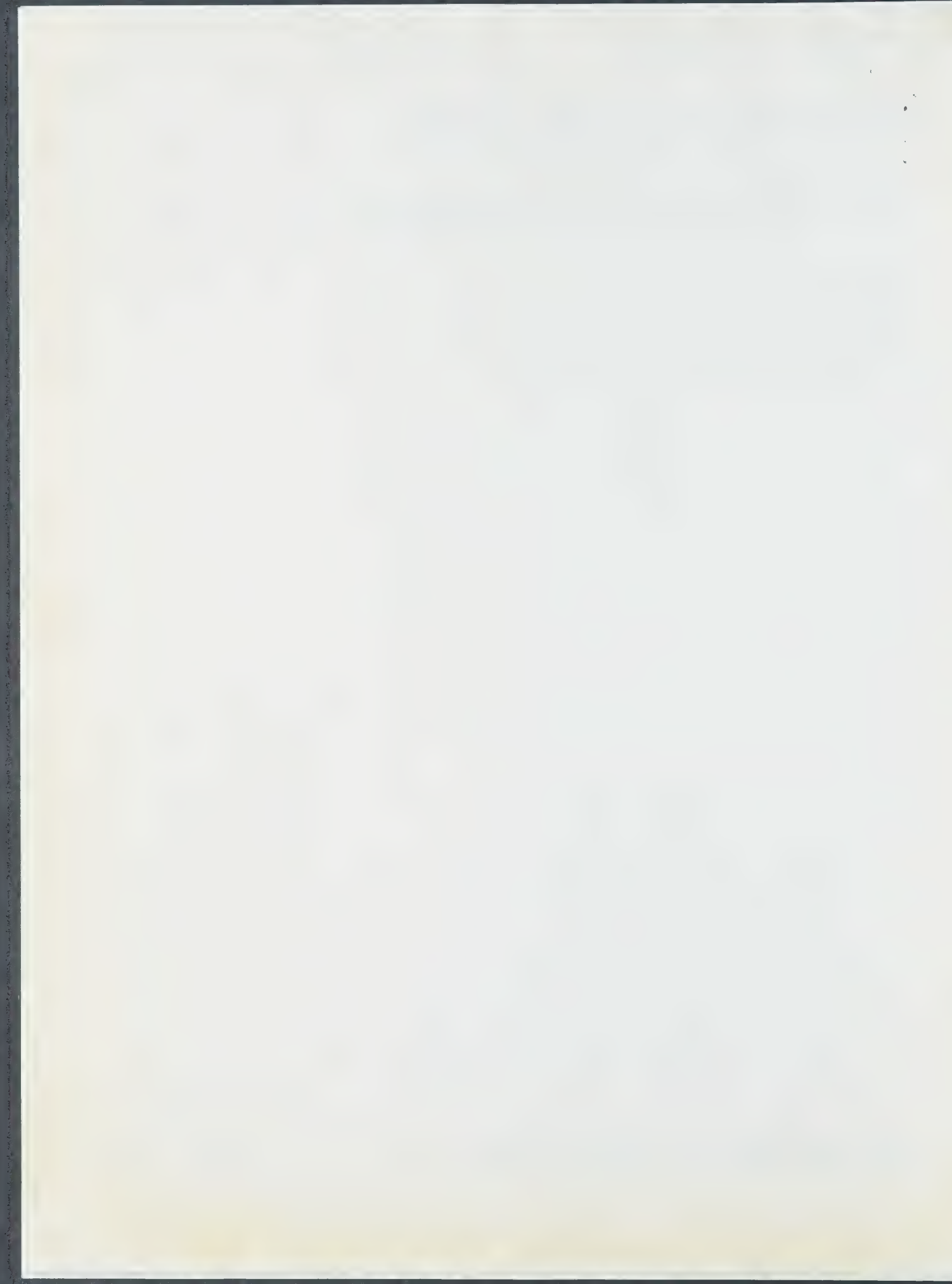
The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data. The second part of the document provides a detailed breakdown of the financial performance over the last quarter. It includes a comparison of actual results against the budgeted figures, highlighting areas where the company exceeded expectations and where it fell short. The final part of the document offers recommendations for future actions based on the findings of the analysis. It suggests that the company should focus on improving its operational efficiency and strengthening its marketing efforts to drive growth in the coming year.

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Melody Burton  
(Acting) Associate University Librarian  
Stauffer Library  
Queen's University  
Kingston, Ontario CANADA K7L 5C4  
613/533-6000 x74094





February 1, 2002

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

Dear Alfred and Isabel,

Irving and I trust this finds you both well. We are fine and especially enjoying our two new New York granddaughters – Stella Lola and Sydney Isabel!

Enclosed is a copy of the current Jewish Studies Newsletter. I hope you find it attractive and informative.

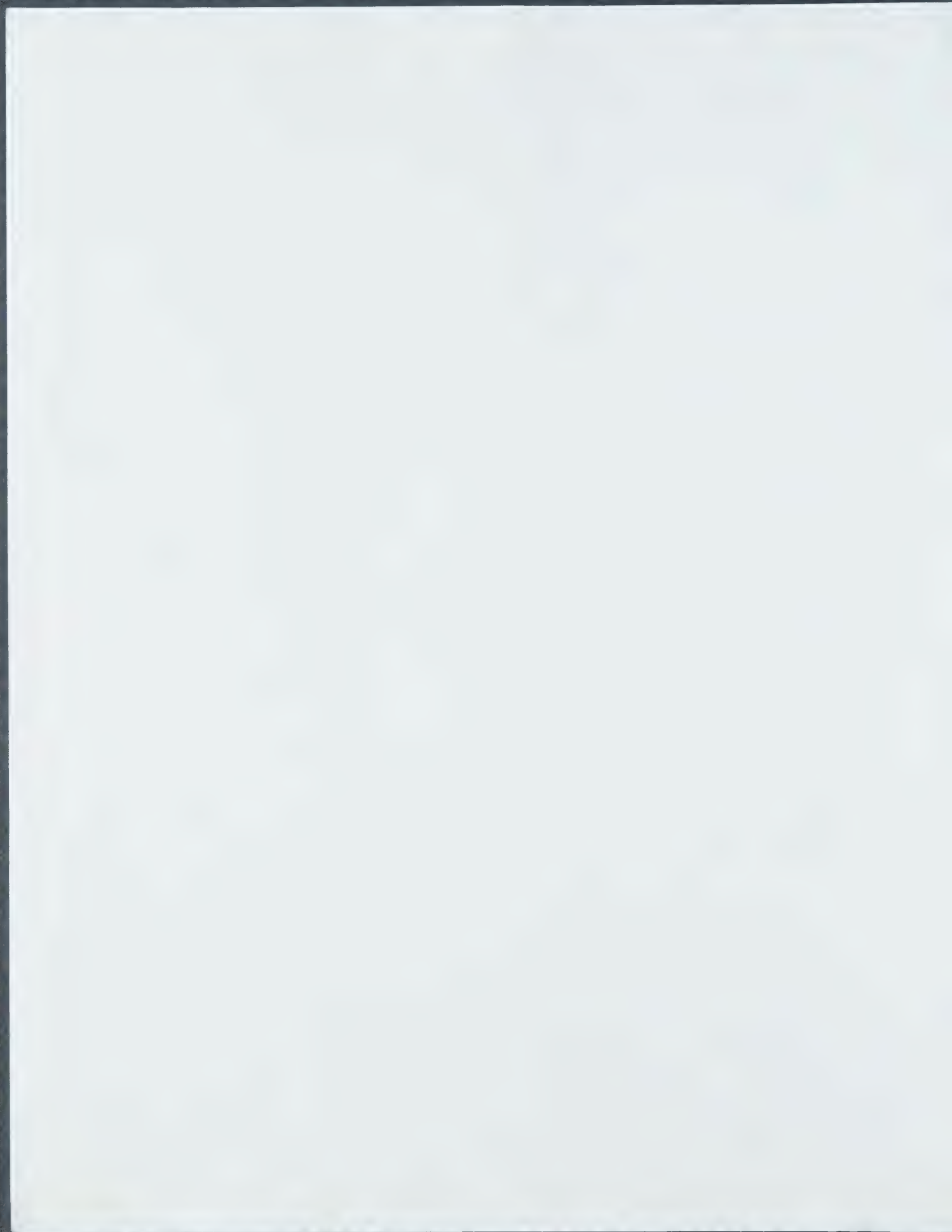
I have heard that you plan a visit to Kingston in March. It would be lovely to see you then.

Irving sends his best.

Sincerely,

Gini (Regina) Rosen

42 Copperfield Crescent



DATE	TIME	OCCASION	PLACE	NOTES	DANIEL?	CONTACT
<b>Friday, Oct 4</b>	Approx: 10:30am	Arrival at Donald Gordon Centre	Donald Gordon Centre	Judith to meet you at the Centre	Yes	Judith
	11:15am (depending on arrival time)	Mtg: Volker Manuth	Ontario Hall	accompany as far as Ontario Hall	?	Judith
	12 noon - 1:40pm	Isabel, Daniel, John, Bob, Judith, Janet Brooke	University Club; East Lake View Rm	David McFavish is oversees now	Yes	Judith
	1:45 - 2:30pm	Meeting with David Wardlaw	Main floor of Chernoff Hall, in the General Office area. (no actual rm #)		?	Judith
	2:30 - 3:30pm	Lecture to Chemistry students	Stirling Hall, Theatre A.	present to help set up equipment for the lecture	No	David Wardlaw
	2pm to 3pm	Daniel: meeting with Ed Pearce and Judith re: US Fdn	Summerhill Parlour		Yes	
	3:30 to 5pm	Advancement Committee of the	Goodes Hall, Rm 403		Yes	
	3:45 - 4:30pm	Isabel: mtg with Ireneus Zuk	Main Music Office - Harrison-Lecaine	accompany you to Theological College	No	Judith

CONFIDENTIAL

Alfred and Isabel's visit: October 4-6 2002

Last updated: 10/4/026:26 AM

DATE	TIME	OCCASION	PLACE	NOTES	DANIEL?	Contact
	4:00pm	Alfred: mtg. With Steve Kelly & Dr. Alexei Kalinin.	Boardroom 528 in Chernoff Hall		No	Judith
	4:30pm	Isabel: mtg with Tim Fort and Drama	Drama, Theological College	Gary Wagner is hoping to join you	No	Judith
	7pm	Daniel: Board Mtg	Goodes Hall, Lecture Theatre 348			
<b>Saturday, October 5th</b>	3-5pm	David De Witt	AEAC		?	
	6pm	Grant Hall Society pre-dinner Reception	Ban Righ Dining Hall		Yes	
	7:15pm	Grant Hall Society Dinner	Ban Righ Dining Hall		Yes	



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*Tim has been called away on urgent family business - Gary will be there*

ITINERARY FOR ISABEL & ALFRED BADER  
May 19, 2002 to July 26, 2002

May 19 Noon Daniel will pick up Alfred & Isabel and take to Chicago  
5:45 PM British Air #298 Leaves Chicago

May 20 7:35 AM Arrive Heathrow, to Bexhill

May 21 Pick up British Air tickets from Carol at PST

May 22 3 PM Milwaukee time, Ann to call

May 23 1:15 PM British Air #115 - Arrive in The Hague until May 25  
*from Gatwick TIME? 15:15*

Hotel: Sofitel Den Haag, Confirmation #82858261  
Koningin Julianaplein 35  
P: 011 31 70 38 14 901  
F: 011 31 70 38 25 927

Call/visit Saskia Jungeling - see de Witt map

May 24 RKD all day  
Dinner with Kosten and Associates

May 25 Train? Arrive in Amsterdam until May 28

Hotel: Hotel des Arts, Confirmed by fax  
Rokin 154-156  
P: 011 31 20 6201558  
F: 011 31 20 6249995

May 26 and 27 Rembrandt Symposium

May 28 2:15 PM British Air #8114 leaves Amsterdam - Arrive in Bexhill  
3 PM Milwaukee time - Ann to call if IMPORTANT  
*12:30 Gatwick*

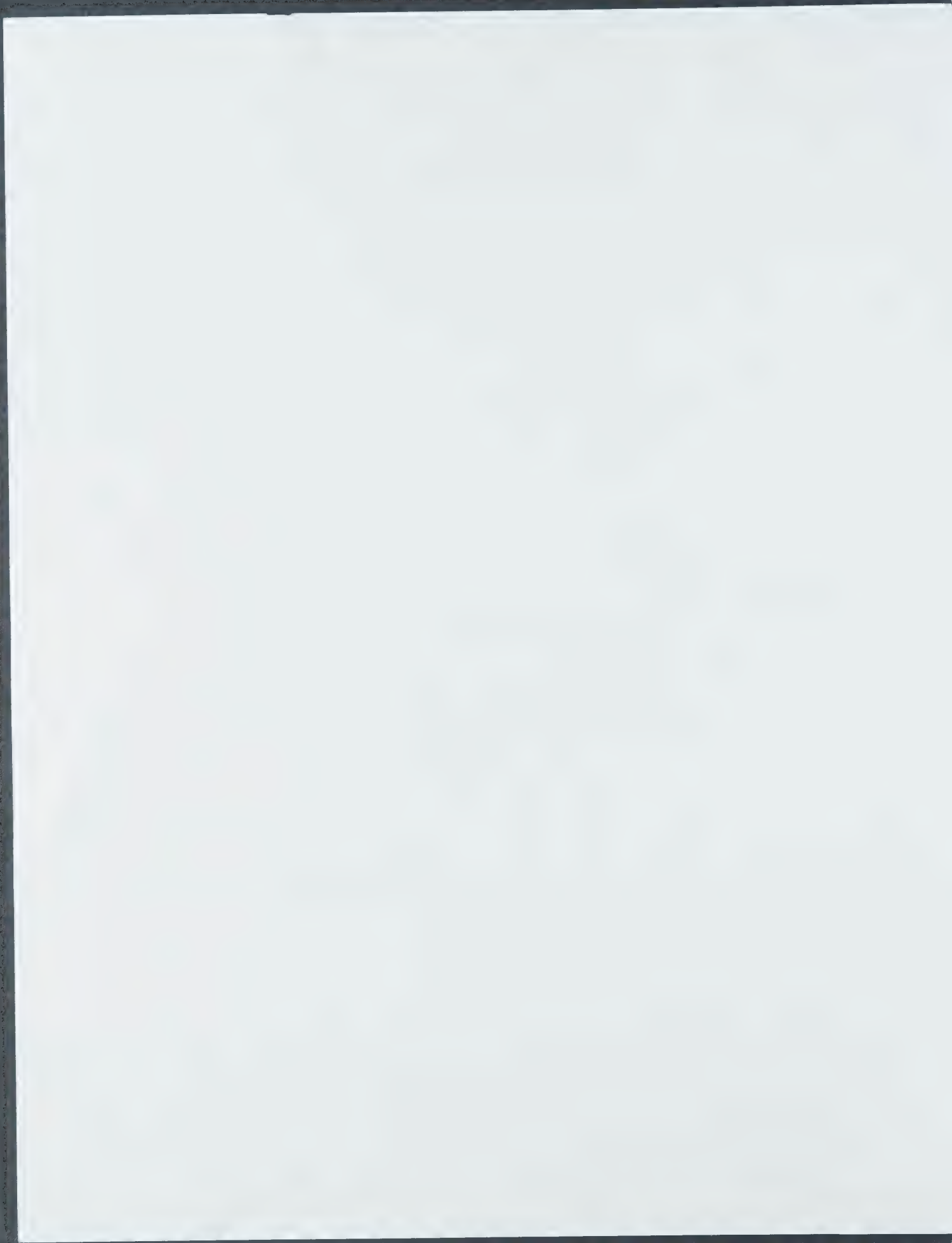
May 29 Abby Auction in Bexhill  
3 PM Milwaukee time - Ann to call for certain

May 31 3 PM Milwaukee time - Ann to call

June 2 3 PM British Air # 0704 from Heathrow, arrive in Vienna 6:15  
*TIME?*  
Bobby Rosner will pick up and take to hotel  
Contact Alfred through Rosner e-mail

*11 a.m.*

*Frank*



Vienna from June 2 until June 9

Hotel: Hotel Austria, Confirmed by fax

Am Fleischmarkt 20

P: 011 43 1515 23

F: 011 43 1515 23506

June 3

RE: Vera Bader

Visit Kultusgemeinde. Mag. Hedron Weiss &  
Nationalfonds der Republik Österreich,  
Mag. Hannah Lessing

Chajes Schule, call for visit, Jutta Bauer

June 9

9 AM

Car to pick up for Kyjov, Vera Bader Weberova  
Contact Alfred by e-mail to Vladimir Matous

June 10

Car

Masaryk University in Brno

Hotel International (Prof. Potacek arranged)

June 11

Car

Pardubice

Visit Jaromir Kosar

Loschmidt lecture

Golden Pike Hotel (V. Matous arranged)

June 12

Car

Arrive Prague until June 16

Hotel: Husova 18 (V. Matous confirmed)

P: 011 420 2 2422 5089

F: 011 420 2 627 2057

7:30 PM

Lecture: Bible Through Dutch Eyes

June 13

10:00 AM

Bader Art Historians Symposium

10:30 AM

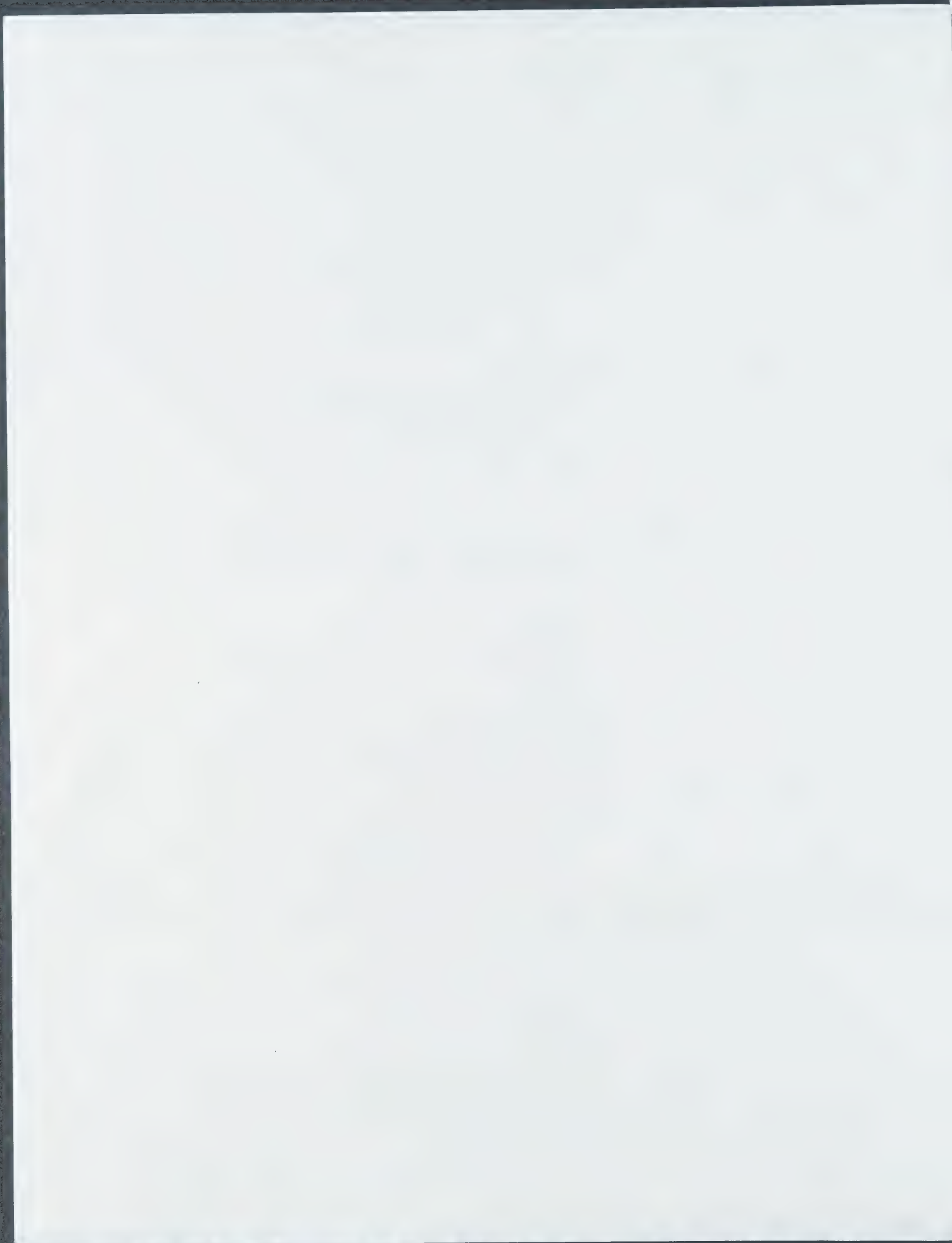
Meet Ambassador Stapleton??

Noon

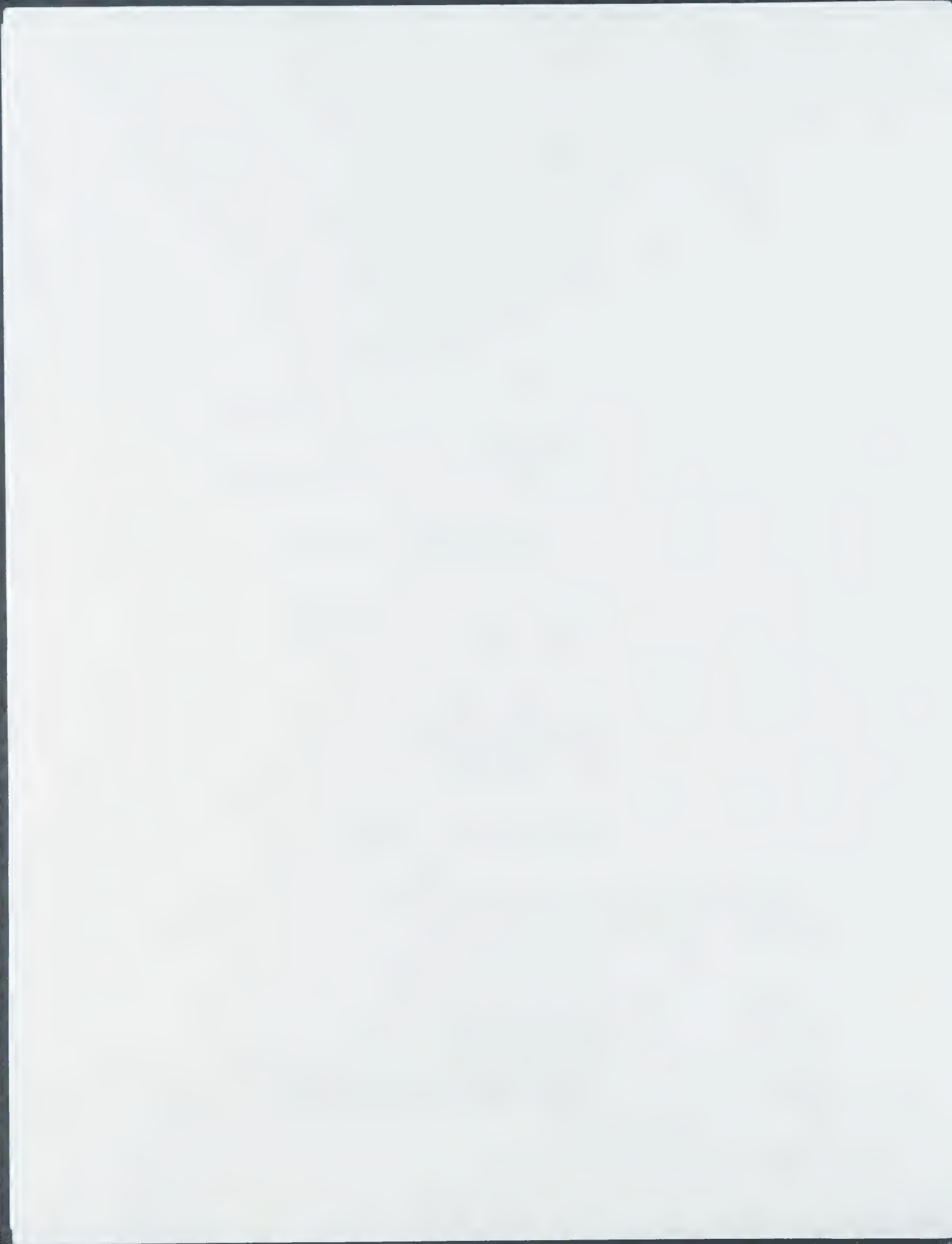
Lunch with Dr. Oldrich Paleta

5:00 PM

Dinner with Bader Historians



- June 14 Noon Visit Nadace Via  
Lecture: Messiah
- June 15 Milena Bartlova and Stan Radl
- June 16 Car Arrive Munich until June 19  
Hotel: Hotel Grosser Rosengarten  
Schutzenstrasse 7  
T: 011 49 89 554241  
F: 011 49 89 591480
- June 17/18 3 PM Milwaukee time - Ann to call only if important
- June 19 Train Arrive Stuttgart  
? Visit Grimm in Augsburg? Inform Matous by 16<sup>th</sup>  
by e-mail  
Stay with Helge Herd  
T: 011 49 711-683-026  
F: 011 49 711-687-6701  
Dinner with Professor Sumowski, Herds
- June 20 Dinner with Eisele, Herds
- June 21 Train Arrive Zug, Switzerland until June 23  
Stay with Bert & Mia van Deun  
Ph: 041-750-0757  
Fax: 041-750-0731
- June 23 12:55PM British Air # 0713 *from Zurich TIME?*  
*Elmard B.* Arrive Gatwick 13:40 then Bexhill
- June 24 9 PM Milwaukee time - Ann to call  
*Tea - Dong*
- June 26 4 PM Abby Auction in Bexhill  
*Truckee Co. Zimm*  
9 PM Milwaukee time - Ann to call  
Give important mail to Daniel  
*Jane Khoranua for lunch*
- June 27 Ann to NJ until July 18, in office July  
19 (732-349-7591 Mom & Dad)  
Meet Roseann Runte at Herstmonceux  
*Daniel + family Kelly + family 1 pm - Herstmonceux*
- July 4 1 pm - Talk at Herstmonceux Castle arranged  
by Gillie  
1 - Lunch with Wowie?  
2 - 7:30 Louise?  
3 - 11. Posing at Herstmonceux  
4 - ISC talk ~~at Herstmonceux~~





5.

4

July 7                      LONDON - OLD MASTER SALES  
                                 until 12<sup>th</sup>, staying at Jane Whistler's

July 8              4:00 PM      University College Lecture

July 12                      To Bexhill

July 18/19                      Bath lecture - tentative (Siobhan)

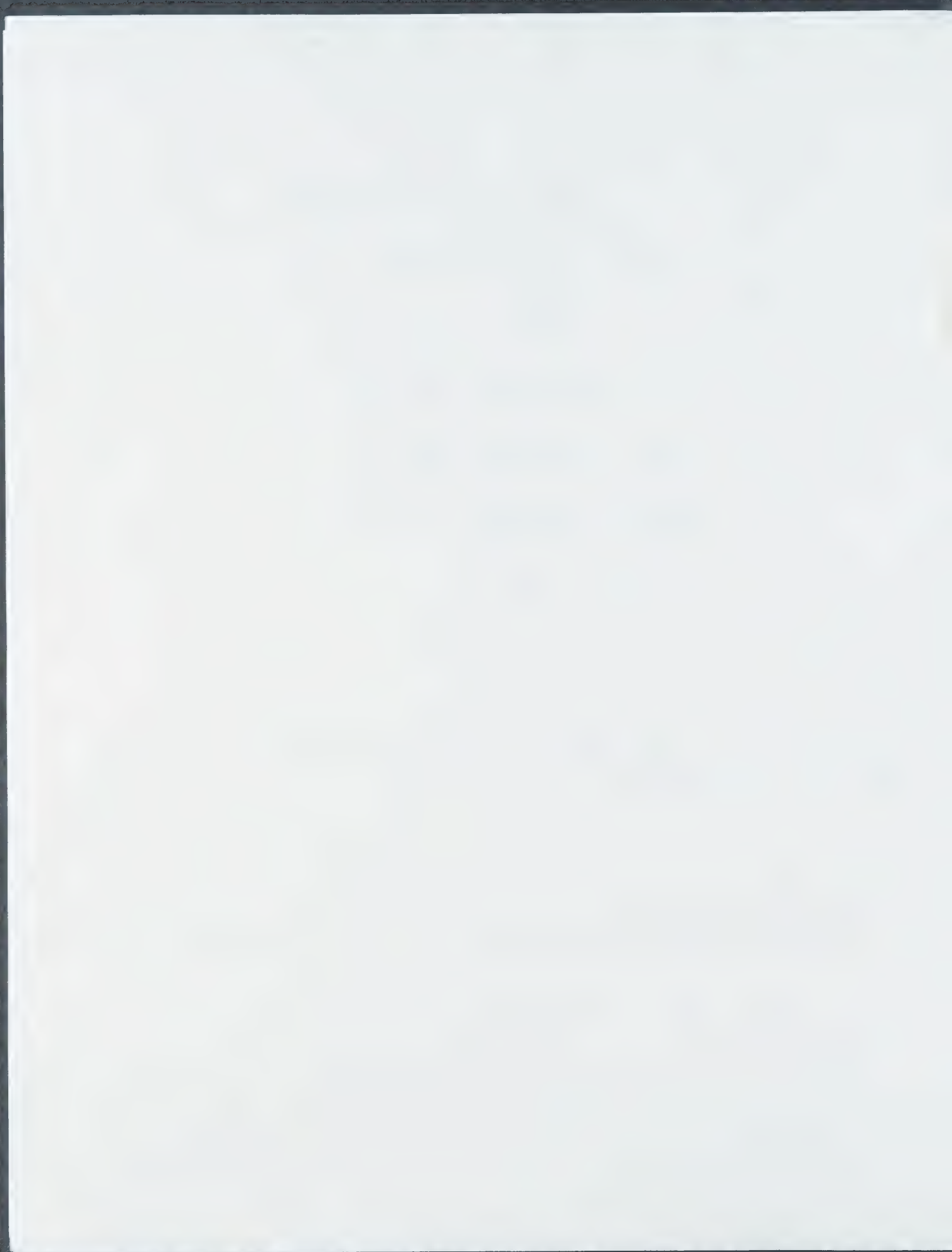
July 19              4 PM              Milwaukee time - Ann to call  
                                 SIAL call options - action taken

July 24                      Abby Auction in Bexhill  
                                 3 PM              Milwaukee time - Ann to call

July 26              12:30 PM      British Air 297 Leaves Heathrow  
                                 3:05 PM      Arrive Chicago

4:10 }  
5:10 } ck. bus

Dec 1<sup>st</sup> Hannukkah party St Leonards -





FAX FROM:

*Dr. Alfred Bader*  
924 East Juneau Avenue  
Astor Hotel -Suite 622  
Milwaukee, WI 53202  
Ph: 277-0730  
Fax: 277-0709  
www.alfredbader.com  
e-mail: [baderfa@execpc.com](mailto:baderfa@execpc.com)

January 24, 2002

TO: Principal William Leggett  
Queen's University

Page 1 of 2

FAX #: 613-533-6838

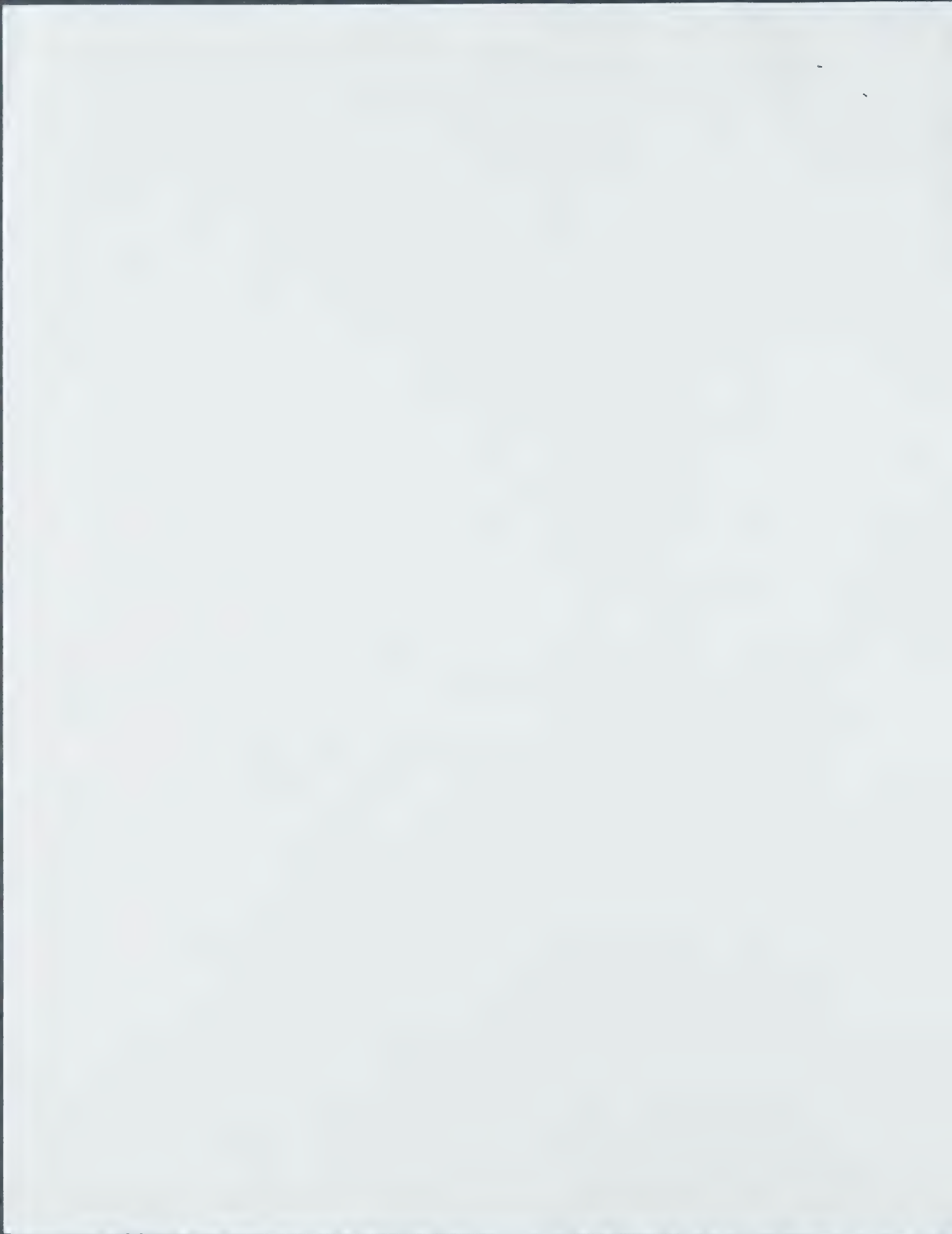
Dear Bill,

First of all, Isabel and I want to send you our heartiest congratulations on your so deserved honor, the Order of Canada.

We have only just received the January 14<sup>th</sup> issue of the *Queen's Gazette* and are very surprised at p. 8, The Bulletin Board, announcing the search for an Executive Director of the ISC.

We were surprised because we would have expected at least one if not both of the last two academic directors to have been included on the Committee. Both did very well and we would be very lucky if someone equal to Patrick O'Neill can be found.

You will recall that Isabel and I talked to you about the difficulties caused by Francesca Moultrie. As you and Dr. Fortier undoubtedly know, she can be very charming, but she can also be very obstructive. Anyway, why should she be on this Committee? What qualifications does she have to be included in the choice of a Director for an International Study Centre? We are really alarmed.



Please share this, confidentially, with Dr. Fortier and explain that we could not possibly have submitted this by the deadline of yesterday, because mail from Kingston to Milwaukee is slow.

With all good wishes I remain

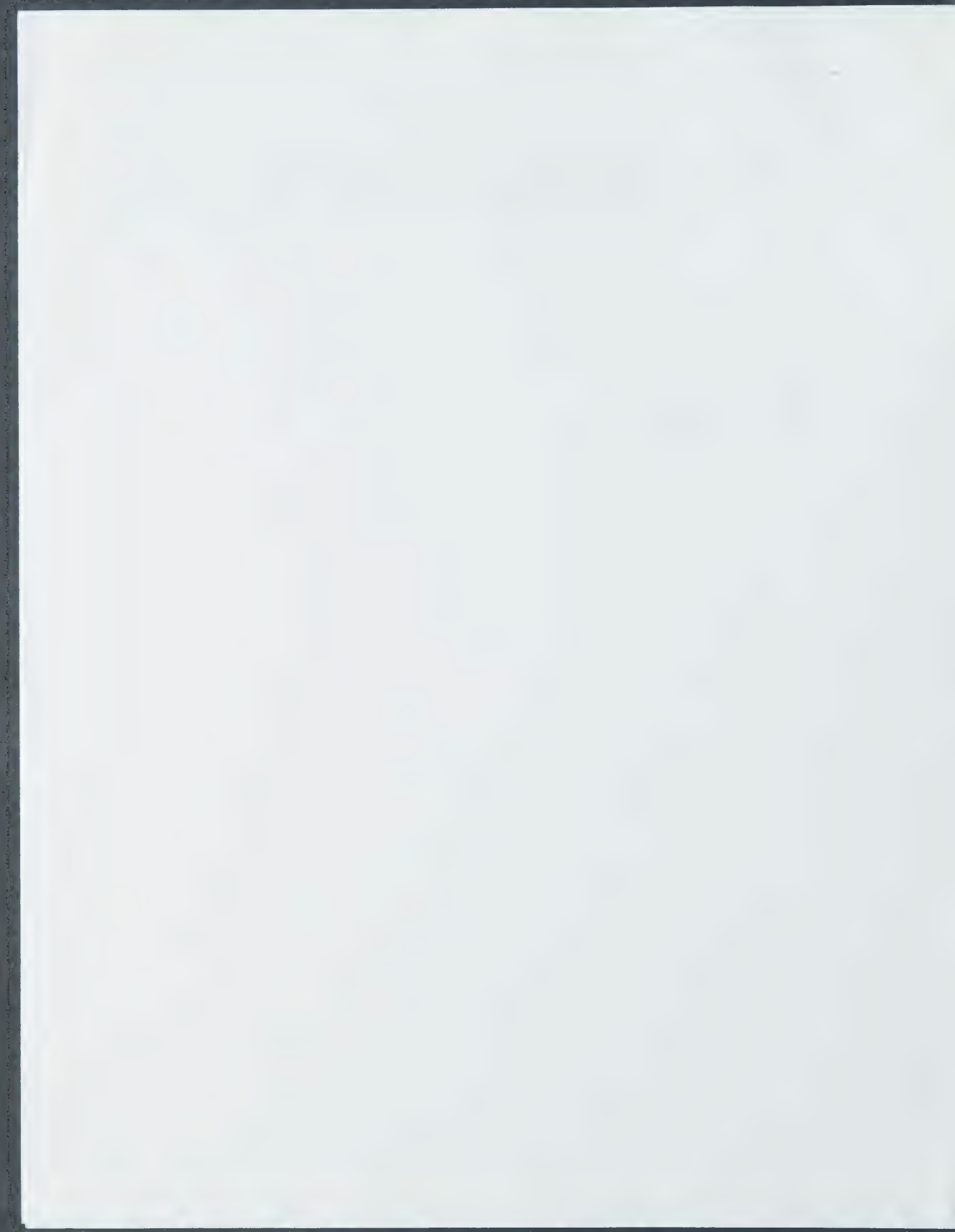
Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Alfred Bader', written in dark ink.

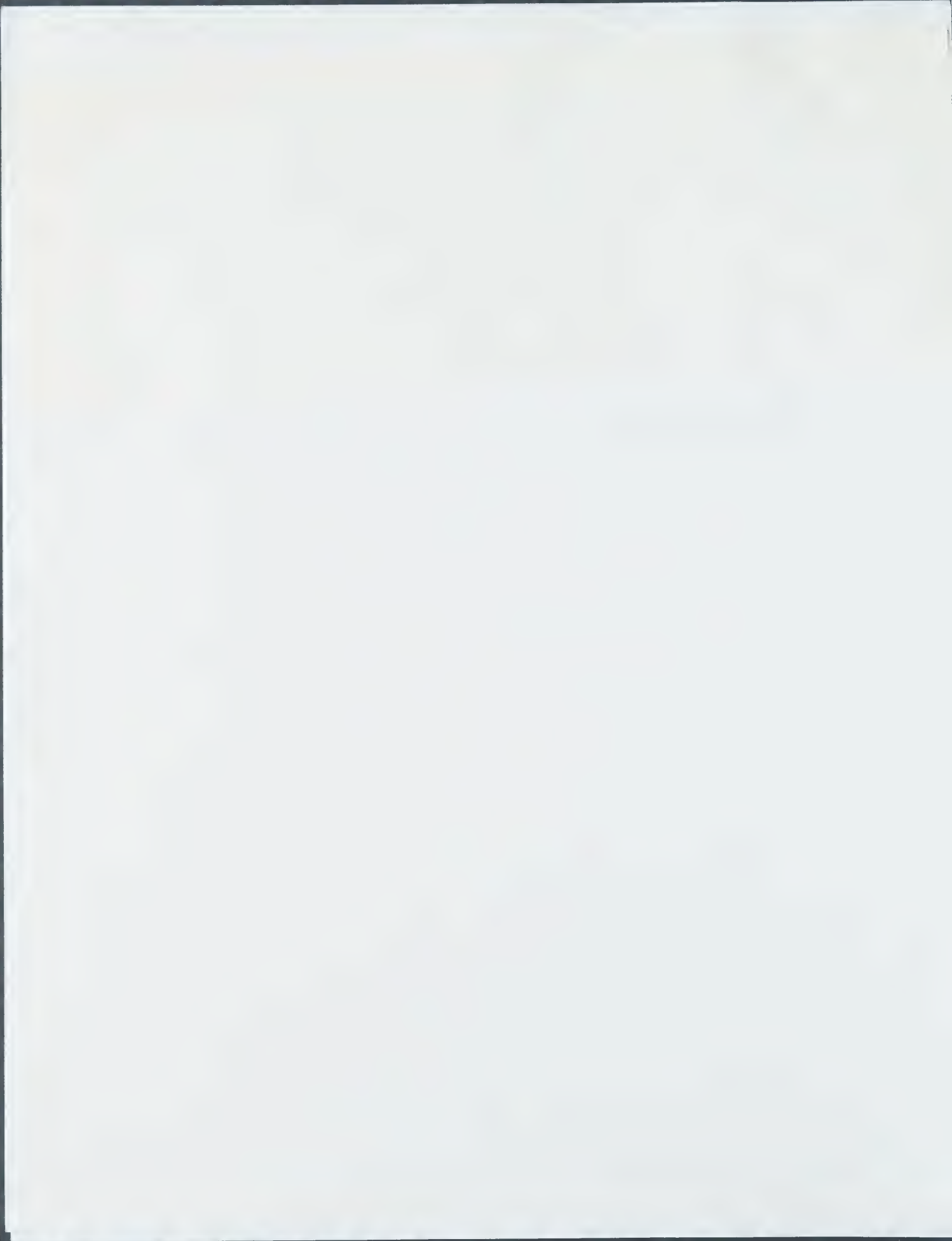
Alfred Bader

AB/az

C: Mr. Daniel Bader









Dear Ruth,

Thank you for your e-mail.

We will be in Vienna from the 30th of May until the 9th of June and by the 27th have to be back in England.

I very much hope that you will get together with Bobby Rosner, and also that you will visit us in Milwaukee before too long.

All the best,  
Alfred

"R. Sime" wrote:

Dear Alfred,

Many thanks for sending the reprint of your Physics Today article with Leonard. I was glad to read it again--it's really a terrific piece. And thank you also for your suggestion that I visit Milwaukee someday to get together with you both. It would be fun--we really should plan on doing it sometime

Arnold Schmidt has invited me to give a talk on Meitner to his FWF-forum: Thursday June 27 at 6 pm. Any chance that you will be in Vienna just then? It would be great to see you. After a few days in Vienna I'm scheduled for a talk in Koeln and then to give a paper in the workshop: "Science and the Jews: 19th and 20th Century" at Dan Diner's Simon-Dubnow-Institut fuer juedische Geschichte in Leipzig. I shall talk on Meitner and also Marietta Blau, which will bring in gender issues and also conditions in Austria.

With all best wishes to you and Isabel,  
Ruth





FAX FROM:

*Dr. Alfred Bader*  
924 East Juneau Avenue  
Astor Hotel -Suite 622  
Milwaukee, WI 53202  
Ph: 277-0730  
Fax: 277-0709  
[www.alfredbader.com](http://www.alfredbader.com)  
e-mail: [baderfa@execpc.com](mailto:baderfa@execpc.com)

January 24, 2002

TO: Principal William Leggett  
Queen's University

Page 1 of 2

FAX #: 613-533-6838

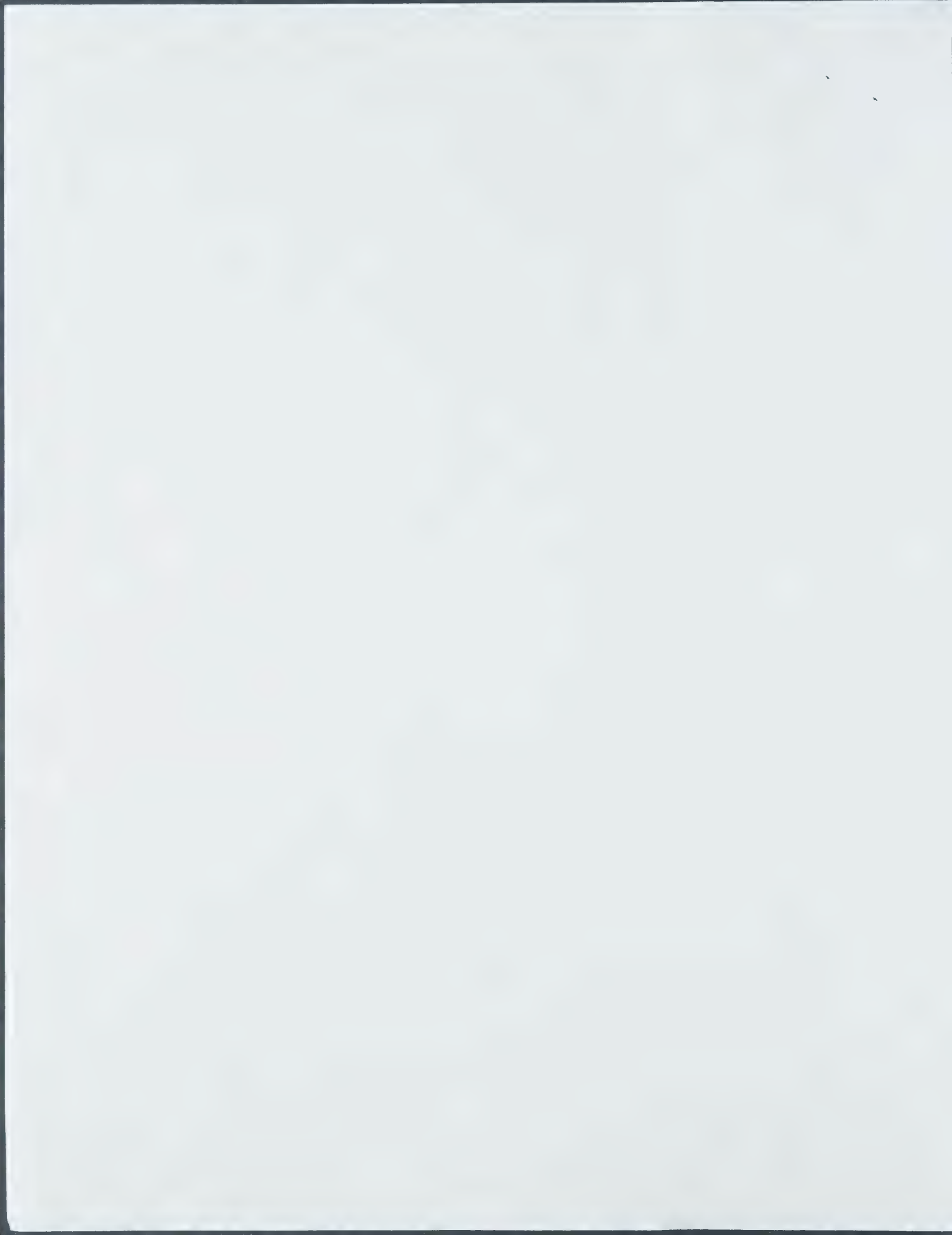
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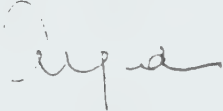
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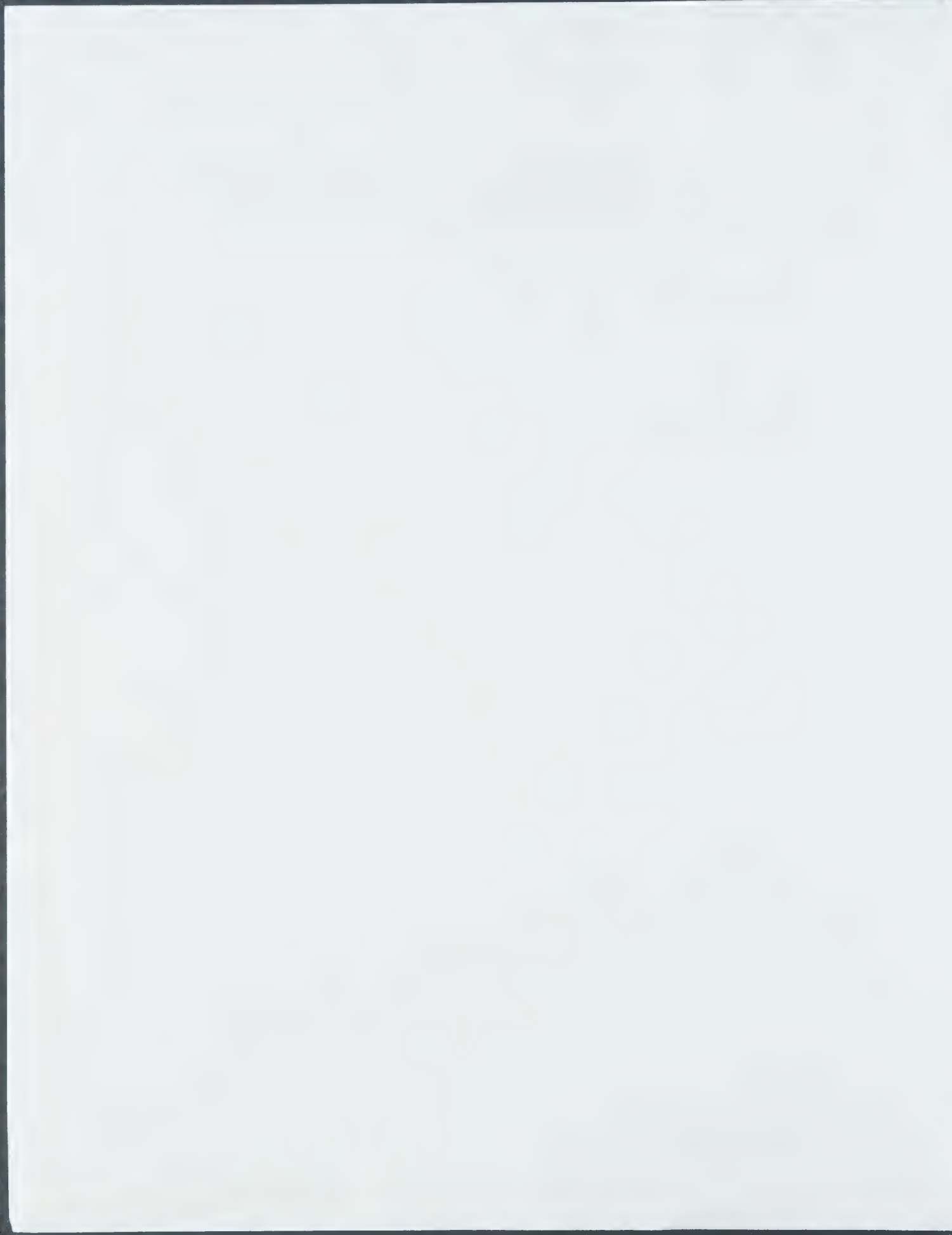
Yours sincerely,

A handwritten signature in cursive script, appearing to read 'Alfred Bader'.

Alfred Bader

AB/az

C: Mr. Daniel Bader





Dr. Alfred Bader  
924 East Juneau, Suite 622  
Milwaukee, Wisconsin 53202  
Phone: 414/277-0730  
Fax: 414/277-0709  
E-mail: baderfa@execpc.com

*A Chemist Helping Chemists*

January 17, 2002

George N. Hood, Vice-Principal (Advancement)  
Queen's University  
Summerhill  
Kingston, ON K7L 3N6  
CANADA

Dear George,

If you have talked to Judith Brown during the last few days, she may have told you about the difficulties with the accounting of my gifts of Sigma-Aldrich stock to Queen's.

During the year I gave 10 gifts, each of 10,000 shares.

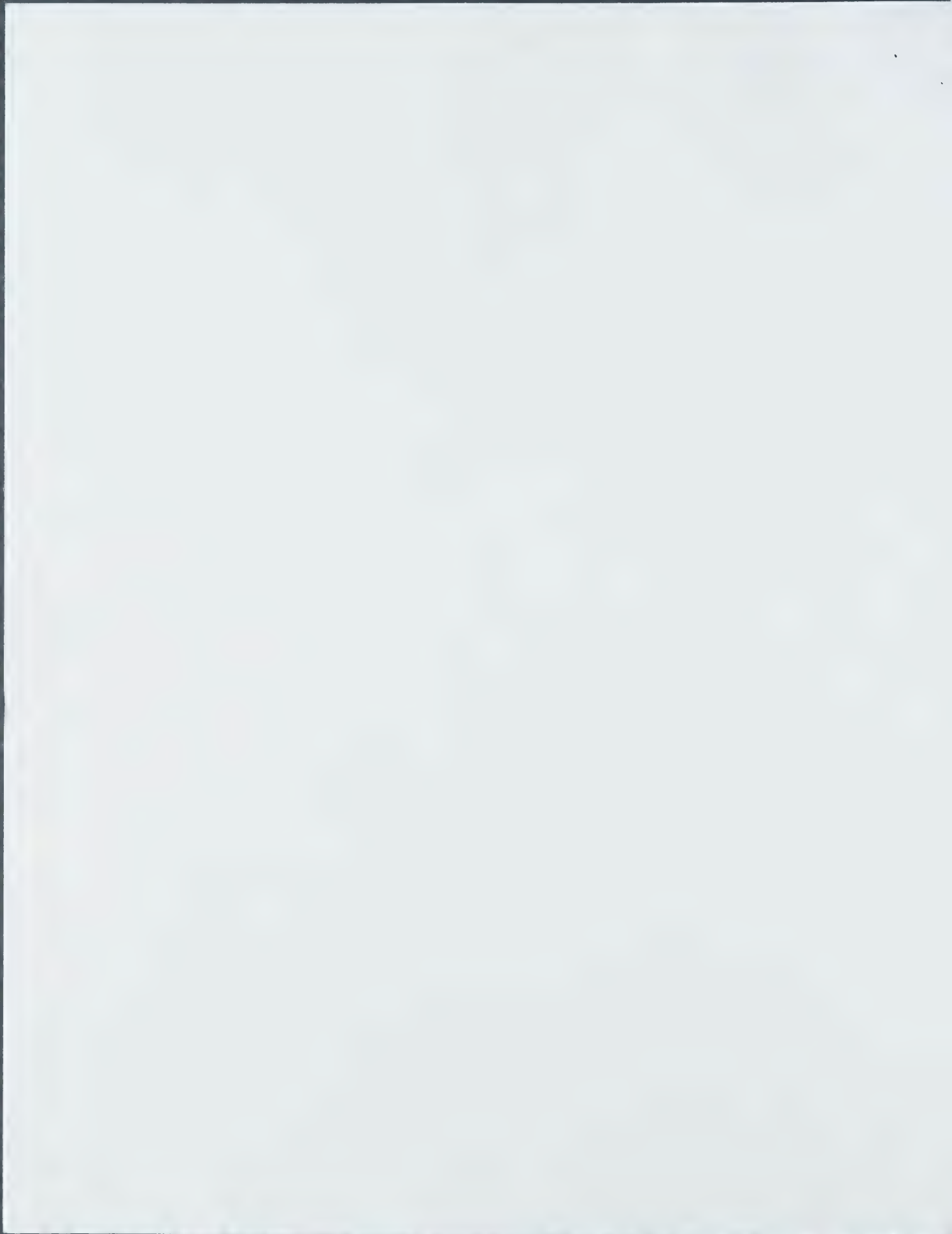
There are three different ways to look at the values of these gifts.

For the Abeyance Account, you need the exact sums that Queen's actually received.

Baird sends you what they call a "value" which is not very material, and which represents the average of the stock price on the day of the gift.

For my tax calculation I need the gross amount for which the shares were sold.

In your thank you note of February 12<sup>th</sup>, copy enclosed, you gave the right amount, \$406,250.00, which I use in my tax calculation. In most of the other receipts, you used the "value" which was given by Baird.







George N. Hood  
January 17, 2002  
Page Two

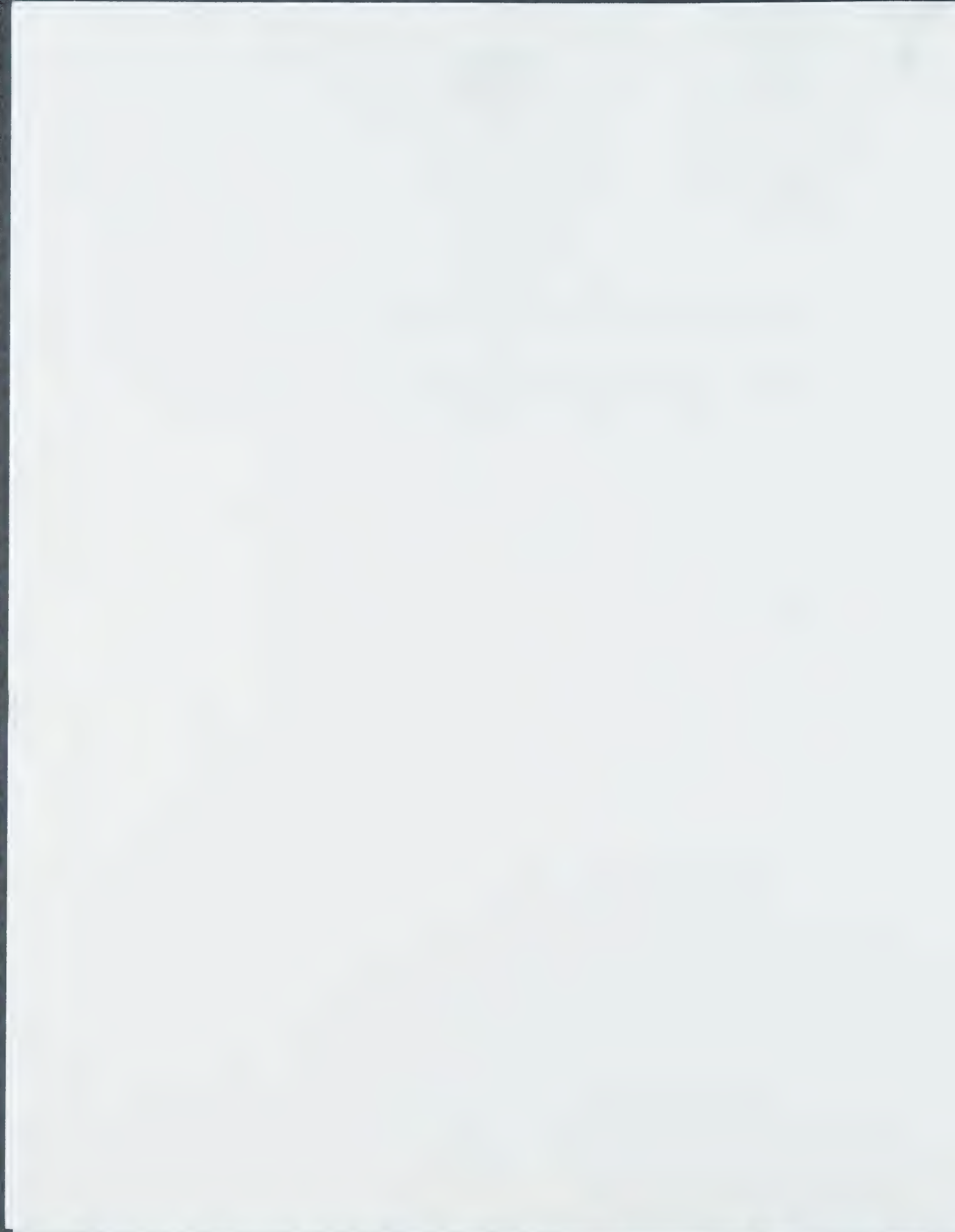
Could you please help me by sending me one letter giving the total gross amounts for which these 100,000 shares were sold?

As you will see from the enclosed, these total US \$4,344,229.00 and to make life easier for you, I have simply set up the schedule so that you can just copy it into your final receipt which I will then use for tax purposes.

With thanks for your help and with best wishes I remain

Yours sincerely,

Alfred Bader  
AB/az  
Enc.



Faxed Copy on:

*February 5th/02*



Queen's  
UNIVERSITY

PRINCIPAL AND  
VICE-CHANCELLOR

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

February 5, 2002

Dr. Alfred Bader  
Alfred Bader Fine Arts  
Astor Hotel Suite 622  
924 East Juneau Avenue  
Milwaukee, WI 53202  
USA  
Fax: 414-277-0709

Dear Alfred,

Over the past several months, I and others at the University have been very engaged in several initiatives related to your specific requests to us. I know that the time taken to respond has been a frustration for you. I regret that very much. I know you will understand, however, that I have a legal and fiduciary responsibility to ensure that what we agree to and do is also in the best interests of the University, and is consistent with the letter and the spirit of the laws within which we must operate.

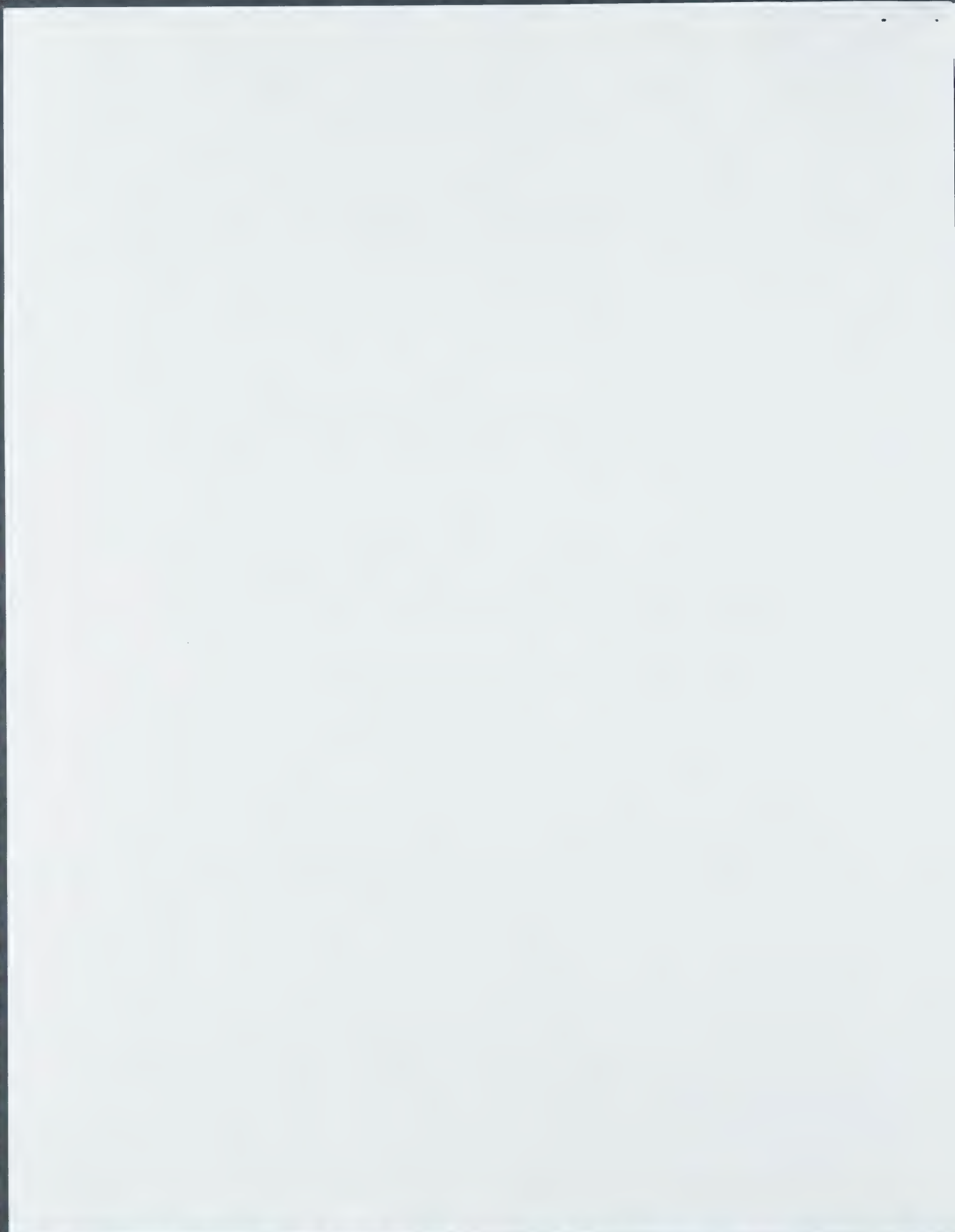
On the matter of leases to the Science Centre and the Newton project, I made it clear to all involved here at Queen's, and through them to those involved at the ISC, that both I and the Chair of the Board of Queen's were amenable to: a) extending the duration of the lease to the Science Centre; and b) completing a lease for the Newton facility on favourable terms. This was done immediately on return from my trip to the ISC.

With respect to the Newton Dome, I am advised that Stephen Phillips met with Sandy Montgomery recently and they will work together to start drafting details for the lease (details for the Heads of Agreement have already been discussed). Sandy has made himself available, so it is up to Stephen Phillips to move this forward. Stephen has a meeting of INAT (the Trust) sometime in February at which time they will decide if there is enough funding to go ahead with a Heads of Agreement and a Lease. INAT feels that having both agreements puts them in a better position for lottery funding. Our UK lawyer has said that they could probably go ahead initially with a Heads of Agreement, but this is up to INAT to determine.

It would appear, therefore, that at this time there is nothing further Queen's or the ISC can do. Once INAT determines which agreement they can afford to fund, we will ensure a speedy move to finalizing documents.

With respect to the extension of a lease with the Science Centre, Queen's is willing to move forward on this initiative. As with the Newton Dome, details are in the hands of those at the ISC, working with the Science Centre.

... 2



On the matter of your desire to gift to Queen's and to receive a donation tax receipt for same, an amount equivalent to the current lease agreement with the Science Center at Herstmonceux, we have now heard from our accountants, KPMG, on this matter. We have sought their advice because the issue of Queen's charitable status is involved and we cannot act in ways that might place this in jeopardy.

The substance of their advice is that Queen's cannot issue a tax receipt to you for a donation that is ultimately intended for the Science Centre. To avoid any confusion that my interpretation of this advice might cause, I am enclosing a copy of their advice. This advice relates exclusively to the issuing of tax receipts.

This advice rests on a legal opinion by the ISC lawyer in England that under British Law the ISC must charge "best value" rent to any organization having a lease agreement exceeding seven years. Failure to do so could lead to the loss of its charitable status. This we cannot risk. This ruling also has implications with respect to a lease with INAT.

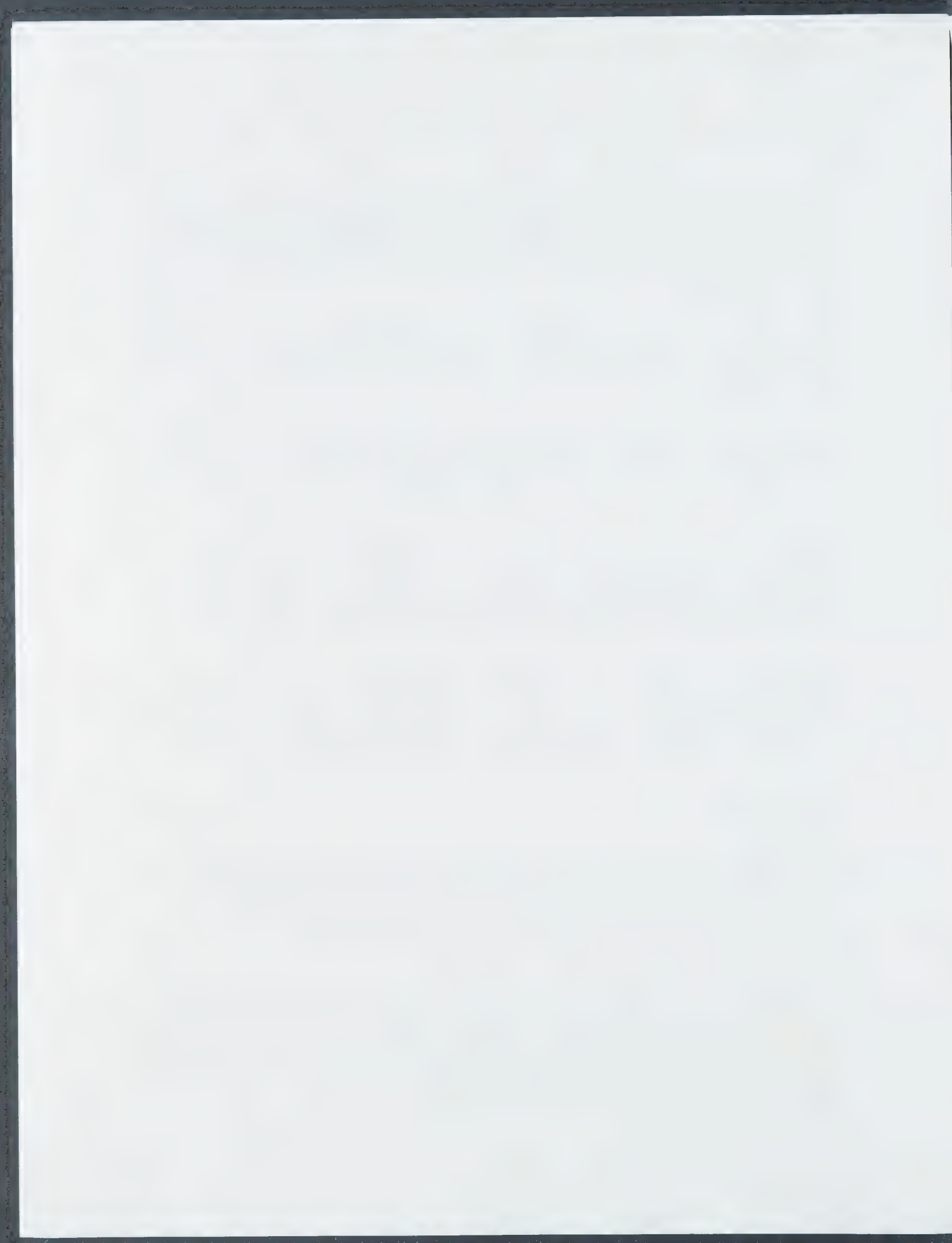
This opinion is being reviewed at this moment as we have discovered that an exemption may be possible if the "objects" of both charities (the ISC and the Science Centre – and by extension in due course to INAT) are deemed to be similar under the law. If the requirement of "best value" stands, it appears that the only vehicle available to meet your interest would be a donation directly to the Science Centre in the amount of the lease.

In the event that an exemption is possible (i.e. the "objects" of the ISC and the Science Centre are judged similar) Queen's could, as I understand the issue, receive from you an undesignated donation equivalent to the value of the lease, issue a tax receipt, and forgo the rent to the Science Centre. We have requested, and hope for, a speedy answer to this question. My experience to date with respect to speed of response has not been reassuring, but we are pressing.

There remain some issues of which you should be aware with respect to the lease extension with the Science Centre.

First, the lease with the Science Centre has an escalation clause. The current rent is 10941 GBP (due to three years of escalation from the original 10000 GBP). The lease also calls for reimbursement of caretaking costs (currently 2187 GBP). These costs are also subject to an appropriate escalator. It is my understanding that your commitment is to 10000 GBP annually for 30 years.

Additionally, the Centre wishes a lease extension to 50 years to which we are agreeable. You have generously offered to offset that cost for 30 years. Should it become possible for you to provide that support via Queen's (under a "like objects" ruling – see above) the new arrangement with the Centre regarding an extended lease would require an acceptance by the Centre that, after 30 years, the Centre would resume payments at the escalated rate in effect at the end of 30 years. I assume that this would not be a problem for the Centre.



On other fronts, the budget picture I painted in discussions with you, Isabel and Daniel is every bit as bad as expected. Our efforts to gain relief from the government have failed and we are now in the process of implementing an \$8 million budget cut for next year. This is proving very difficult and damaging – especially for the Faculty of Arts and Science for which tuition levels are regulated by the government.

On the Bader Chair in Chemistry front, we have just had some wonderful news. Dr. Victor Snieckus is the project leader of a \$9.3 million infrastructure project that recently received approval for \$3.7 million from the Canada Foundation for Innovation (CFI). It is expected that the Ontario Innovation Trust will match the CFI contribution and the remaining funds will come from equipment supplier discounts and Queen's contribution towards the construction cost of the building. The project entitled "Accelerating New Drug Discovery through Design, Synthesis and Activity Evaluation" will involve seven faculty in the Department of Chemistry at Queen's University. The funding is for research infrastructure and includes funding for state of the art synthesis and analytical equipment as well as funding toward the cost of the new chemistry building.

The research will involve new organic synthetic methods (Crudden, Snieckus), organometallic anti-cancer drug synthesis (Baird), medicinal chemistry (Szarek), development of high throughput systems – lab on a chip techniques (Oleschuk), biomimetics, organic and bio-inorganic reaction mechanisms (Thatcher, Brown) and computer aided molecular design (Szarek, Thatcher).

Finally, I have had a chance to review the recent correspondence between Judith Brown and yourself regarding matters relating to the abeyance account. Your instructions will, of course, be followed. I apologize for the difficulty and aggravation this has caused you. I hope you will accept that this decision, with which you disagreed, was made in good faith and in an effort to increase the interest return on your gift. We should have contacted you first. I do hope you will understand, however, that we do have rules that govern the interest rates paid on different accounts. These are developed taking into account a large number of variables and reflect the needs of the University and its respective units. We must and will honour the decision of donors as to how the funds gifted to the University are invested, but we cannot change the rules relating to the interest income that results from that decision.

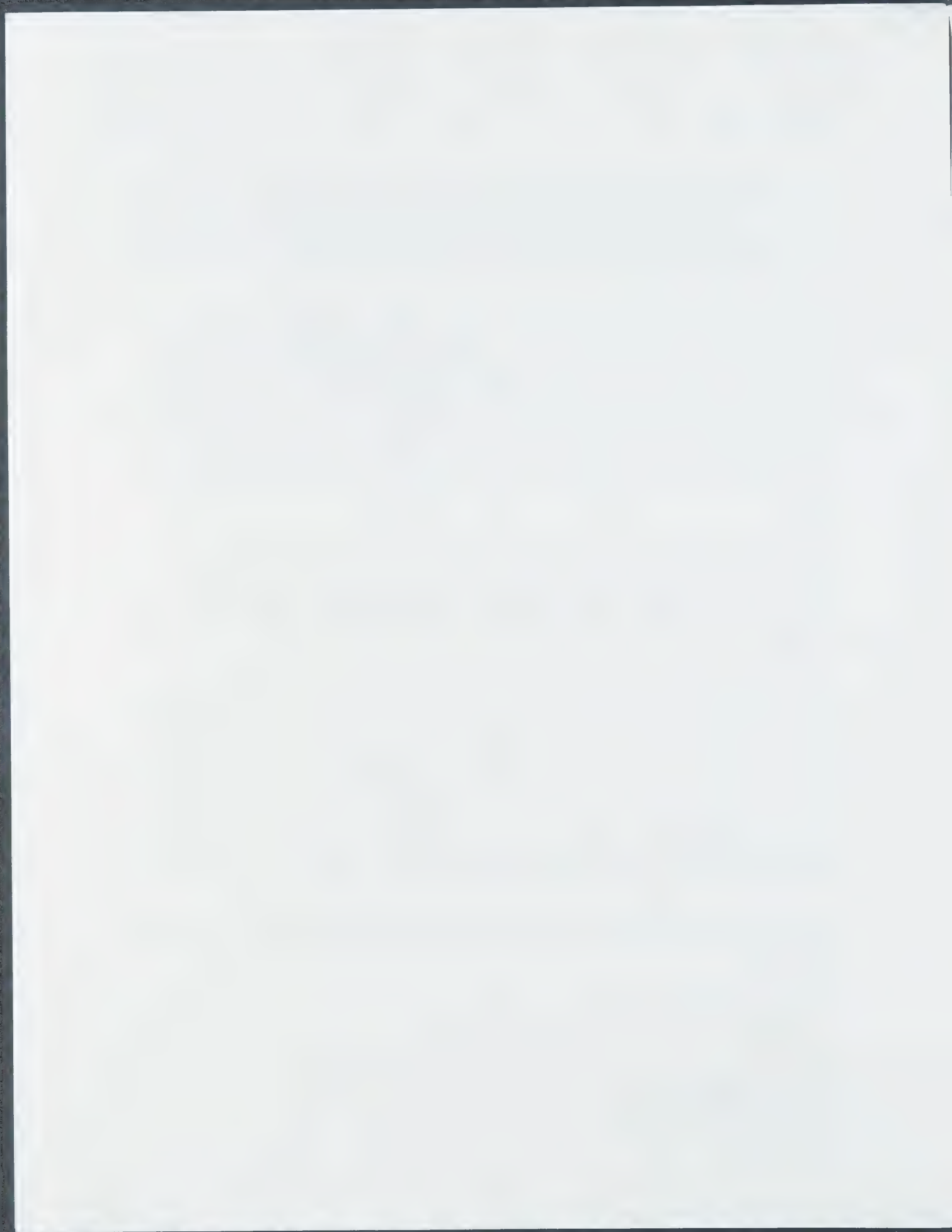
I am delighted that you and Isabel will be joining Daniel when he comes to the Board meeting in March. I look forward to seeing you again, and to the opportunity for discourse on matters of mutual interest.

With very best wishes,



William C. Leggett  
Principal and Vice-Chancellor

Attach.





kpmg

**KPMG LLP**  
**Chartered Accountants**  
863 Princess Street Suite 400  
PO Box 1600 Stn Main  
Kingston ON K7L 5C8  
Canada

Telephone (613) 549-1550  
Telefax (613) 549-6349  
www.kpmg.ca

Ms. Donna Janiec  
Executive Assistant to Vice President Academics  
Queen's University  
Kingston ON K7L 3N6

January 31, 2002

Dear Ms. Janiec:

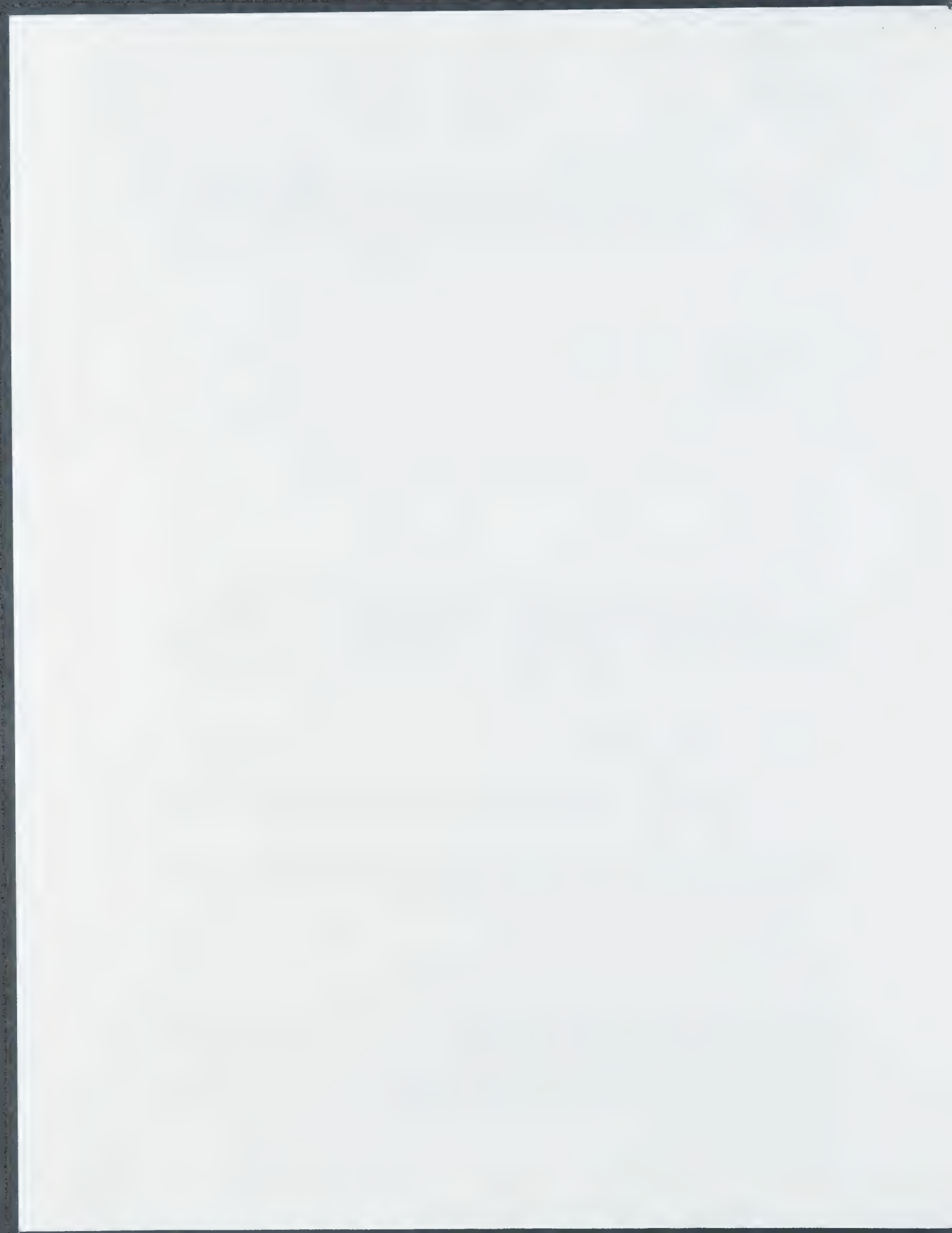
**Dr. Bader Charitable Donation**

We are writing to provide our comments with respect to the queries you raised involving the proposed annual donation by Dr. Bader to Queen's University ("Queen's"). Can Dr. Bader make an annual donation to Queen's; request that Queen's use the donation in a particular manner; and be issued a charitable donation receipt for Canadian income tax purposes for that same donation?

**Facts and Assumptions**

1. Queen's International Study Centre ("ISC") is a separate entity incorporated in the United Kingdom and is wholly owned by Queen's.
2. Science Projects ("SP"), is a United Kingdom corporation and registered charity that leases space at the ISC under a long-term lease. Annual lease payments approximate 10,000£.
3. SP is unrelated to Queen's.
4. The ISC currently invoices SP for the annual lease payment. Dr. Bader would like to make an annual donation to Queen's in lieu of the payment of rent by SP.
5. Dr. Bader would like to receive a Canadian tax donation receipt for that annual donation to Queen's.
6. Dr. Bader deals at arms length with Queen's, the ISC, and SP.

Our conclusions are based on the facts and assumptions outlined in this letter. If any of these are not entirely complete or accurate, it could have a material effect on our conclusions and you should notify us in writing accordingly. Our conclusions take into account the applicable provisions and judicial and administrative interpretations of the Income Tax Act (Canada) ("the Act") and other relevant taxing statutes, the regulations thereunder and applicable tax treaties. Our conclusions also take into account all specific proposals to amend the Act or other relevant statutes or tax treaties



publicly announced prior to the date of our advice, based on the assumptions that these amendments will be enacted substantially as proposed. Our conclusions do not otherwise take into account or anticipate any changes in law or practice, by way of judicial, governmental or legislative action or interpretation. Any such changes could have an effect on the validity of our conclusions. Unless specifically requested otherwise, we will not update our advice to take such changes into account.

### Analysis

Canada Customs & Revenue Agency ("CCRA") has specific criteria for determining if a donation to a registered charity is eligible for a receipt for Income Tax purposes. A description of the criteria and some commentary on interpretation thereof is produced in Interpretation Bulletin 110R3.. We have attached a copy of this bulletin for your reference.

As indicated in paragraph 3 of the bulletin, in order to qualify as a donation, the gift must meet three conditions:

- a) Some property is transferred to a registered charity
- b) The transfer is voluntary, and
- c) The transfer is made without expectation of return. No valuable consideration — no benefit of any kind — may be provided to the donor or anyone designated by the donor except where the benefit is of nominal value.

Paragraph 15(f) of the bulletin goes on to indicate that a charity cannot issue a receipt for tax purposes if the donor has directed the charity to give the funds to a specified person or family. In reality, such a gift is made to the person or family and not to the charity. Donations made to a charity can be subject to a general direction that the gift be used in a particular program operated by the charity but decisions regarding specific use must be the exclusive responsibility of the charity. You should note that when a general direction is made it must be for use in a program operated by the charity. The ISC is a separate entity and not a program operated by Queen's.

An example would be where a taxpayer donated \$10,000 to a scholarship fund on the condition that it is to be paid in the form of a scholarship, only to his or her daughter. No receipt could be issued because the taxpayer really made the donation directly to their daughter. The taxpayer's daughter would receive a benefit directly from the donation and therefore the donation would not be a "gift". If the taxpayer made the same donation but did not specify who was to receive the scholarship and his daughter applied and won the scholarship based on her academic achievements, then a donation receipt could be issued.

Finally, paragraph 15(g) states that a charity may not issue a receipt if the donor directs the charity to give the funds to a non-qualified donee. Most foreign charities or foreign affiliates of Canadian charities are not qualified donees, and thus, gifts directed to them would not be eligible for an official receipt. This would include gifts directed to the ISC or SP.

The first section of the report discusses the background and objectives of the study. It highlights the importance of understanding the factors that influence the performance of the system under investigation. The study aims to identify the key variables that affect the system's efficiency and to propose effective strategies to optimize its performance.

The second section presents the methodology used in the study. It details the experimental setup, the data collection process, and the statistical analysis techniques employed. The study uses a combination of qualitative and quantitative methods to gather comprehensive data on the system's performance.

The third section discusses the results of the study. It presents the findings of the experiments, showing the impact of various factors on the system's performance. The results indicate that certain factors have a significant positive effect on efficiency, while others have a negative impact.

The fourth section provides a detailed analysis of the results. It explores the underlying reasons for the observed trends and discusses the implications of the findings. The study suggests that by focusing on the identified key factors, the system's performance can be significantly improved.

The fifth section offers conclusions and recommendations based on the study's findings. It summarizes the main points and provides practical advice for optimizing the system. The study concludes that a systematic approach to identifying and addressing performance issues is essential for achieving optimal results.

The final section discusses the limitations of the study and suggests areas for future research. It acknowledges the constraints of the experimental setup and the need for further investigation to validate the findings. Future studies should explore the long-term effects of the proposed optimization strategies and investigate additional factors that may influence system performance.

kpmg

Page 3

In Dr. Bader's case he would be donating approximately \$25,000 per year to Queen's for the specific benefit of SP, which is a Charitable Trust in the UK. Based on the above, a receipt could not be given for this donation.

Gifts to certain charitable organizations outside of Canada can qualify for the donation deduction provided that Her Majesty in right of Canada (the Federal Government) has made a gift to that organization in that calendar year or the previous year. Neither SP nor the ISC is included on this list. Therefore there can be no Canadian tax receipt issued for a direct donation to either organization.

It is important to note interpretation bulletins and technical interpretations issued by CCRA are only the governments interpretation of the law and do not represent the law itself.

The only case law we found on this matter was the case of Jean-Pierre Beaudry vs Her Majesty the Queen (1997 Carswell Nat 1642). This case, decided by Justice Dussault of the Tax Court of Canada, considered donations made to a local mission which were then forwarded to a foreign orphanage. "The donations were remitted to the Canadian mission with a cover letter signed by the taxpayer referring to the sums as "donations" and requesting that the funds defray the orphanage's expenses...". Justice Dussault indicated that while there was doubt as to whether the funds were true gifts, it was not necessary to decide this question. The orphanage was not owned by or connected with the religious mission. Therefore, the funds were not destined for a registered charity or an eligible foreign charity and could not be considered a donation.

#### **Conclusion**

Based on the above, it is our view that a donation receipt cannot be issued for Dr. Bader's gift.

Should you have any questions regarding the above or wish to discuss this matter further please contact the writer at your convenience.

Yours very truly,



Greg Fisher  
613-541-7340

/ds

The first part of the report deals with the general situation of the country and the position of the various groups. It is a very interesting and well-written account of the situation in the country.

The second part of the report deals with the economic situation of the country. It is a very interesting and well-written account of the economic situation in the country.

The third part of the report deals with the social situation of the country. It is a very interesting and well-written account of the social situation in the country.

The fourth part of the report deals with the political situation of the country. It is a very interesting and well-written account of the political situation in the country.

Very truly yours,

John Doe

Secretary of State

Washington, D.C.

1950

John Doe

Secretary of State

Washington, D.C.

1950