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About the Institute

The Hunt Institute for Botanical Documentation, a research division of Carnegie Mellon University, specializes in the history of botany and all aspects of plant science and serves the international scientific community through research and documentation. To this end, the Institute acquires and maintains authoritative collections of books, plant images, manuscripts, portraits and data files, and provides publications and other modes of information service. The Institute meets the reference needs of botanists, biologists, historians, conservationists, librarians, bibliographers and the public at large, especially those concerned with any aspect of the North American flora.

Hunt Institute was dedicated in 1961 as the Rachel McMasters Miller Hunt Botanical Library, an international center for bibliographical research and service in the interests of botany and horticulture, as well as a center for the study of all aspects of the history of the plant sciences. By 1971 the Library's activities had so diversified that the name was changed to Hunt Institute for Botanical Documentation. Growth in collections and research projects led to the establishment of four programmatic departments: Archives, Art, Bibliography and the Library.

Address any reply to: JFK Federal Bldg., Boston, Mass. 02203

Department of the Treasury

P.O. Box 9031

District Director

Internal Revenue Service

Date:

Feb. 28, 1974

In reply refer to:

AU:EO:RL



Escuela Agricola Panamericano, Inc.
Museum of Science
Science Park
Boston, Massachusetts 02114

Gentlemen:

This is in reply to your recent letter, requesting a copy of an exemption letter for the above organization.

Due to our records retention program, a copy of the original letter is not available.

However, records in this office indicate that a determination letter was issued on March 1943 to the above organization ruling that they were exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954.

This ruling remains in effect as long as there are no changes in their character, purposes, or method of operation.

I trust that the foregoing information will serve your purpose.

Very truly yours,

William F. Wilkins

Address any reply to: JFK Federal Bldg., Boston, Mass. 02103

Department of the Treasury

P.O. Box 5031

District Director

Internal Revenue Service

Date:

Feb. 28, 1974

In reply refer to:

AU:EO:RL



Escuela Agricola Panamericana, Inc.
Museum of Science
Science Park
Boston, Massachusetts 02114

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This ruling remains in effect as long as there are no changes in their character, purposes, or method of operation.

I trust that the foregoing information will serve your purpose.

Very truly yours,

William F. Wilcox

Address any reply to: JPK Federal Bldg., Boston, Mass. 02203

Department of the Treasury

P.O. Box 9031

District Director
Internal Revenue Service

Date:

Feb. 28, 1974

In reply refer to:

AU:EO:RL



Escuela Agricola Panamericana, Inc.
Museum of Science
Science Park
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This ruling remains in effect as long as there are no changes in their character, purposes, or method of operation.

I trust that the foregoing information will serve your purpose.

Very truly yours,

William F. Wilkins

Department of the Treasury

Internal Revenue Service
Washington, DC 20224

Date:

12-24-70

In reply refer to:



ESCUELA AGRICOLA PAN-AMERICANA INC
140 FEDERAL STREET ROOM 1301
BOSTON, MASS

02110

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

Chief, Rulings Section
Exempt Organizations Branch

FORM 12-0714 (8-70) (CONTINUOUS)

File

December 17, 1975

Mr. James S. Davis
Bingham, Dana & Gould
100 Federal Street
Boston, Massachusetts 02110

Dear Mr. Davis:

I have your letter of the 15th and just
want to give you my thanks for your helpful advice
in answering the Lilly Endowment letter and
questionnaire.

We are most appreciative of your prompt
response.

Sincerely,

John W. Weeks
Secretary-Treasurer

JWW:b

cc: Mr. A. Ashley

BINGHAM, DANA & GOULD

100 FEDERAL STREET
BOSTON, MASSACHUSETTS 02110

EUROPEAN OFFICE:

5, CHEAPSIDE
LONDON EC2V 6AA
TELEPHONE: (01) 236-2182
TELEX: 888179
CABLE ADDRESS: "BLODGHAM LON"

TELEPHONE: (617) 357-9300
TELEX: 710-321-0169
CABLE ADDRESS: "BLODGHAM"

December 15, 1975

Mr. John W. Weeks
Secretary - Treasurer
Escuela Agricola Pan-Americana, Inc.
Museum of Science
Science Park
Boston, Massachusetts 02114

Re: Escuela Agricola Pan-Americana, Inc.

Dear Mr. Weeks:

Austin Ashley has asked me to respond to your December 8 letter which enclosed the inquiries of the Lilly Endowment.

I agree that you should forward to the Endowment the February 28, 1974 letter from the Internal Revenue Service regarding your exempt status under Section 501(c)(3) of the Code, and the December 24, 1970 letter pertaining to the fact that you are not a private foundation as defined under Section 509(a) of the Code. In response to question 3, you should also enclose a copy of Form 4653 which they request; and I am enclosing a copy from our file. This is the form which sets forth the specific reason for which the School claims to be exempt from private foundation status: the fact that it is an educational organization as described under Section 170(b)(1)(A)(ii) of the Code.

Since the Escuela Agricola is a school, I agree that you can ignore question 4.

Furthermore, since the organization's exemption from private foundation status depends on its being an educational institution, and not upon the sources and nature of its support, the receipt of the grant from the Lilly Endowment will not affect its status; and you may respond to question 5 by answering "no".

BINGHAM, DANA & GOULD

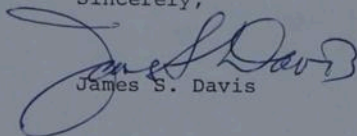
Mr. John W. Weeks

-2-

December 15, 1975

If you have any questions, or if we may be of any further help, please do not hesitate to contact me.

Sincerely,



James S. Davis

JSD:amm

cc: Austin S. Ashley, Esq.

Encs.

December 8, 1975

Mr. Austin S. Ashley
Bingham, Dana & Gould
100 Federal Street
Boston, Massachusetts 02110

Dear Austin:

As I indicated on the telephone this morning, I have recently received via Hugh Popenoe's office, the enclosed correspondence.

My question to you this morning concerned #5 on Lilly's questionnaire. For your information I am enclosing copies of the exempt and foundation status letters I propose to send to Lilly answering questions #2 and #3 on the questionnaire. Since question #4 does not appear to apply, I am only concerned about #5.

Thanks so much for your help.

Sincerely,

John W. Weeks
Secretary-Treasurer

JWW:b
Enclosures

December 17, 1975

Mrs. Larry W. Lynch
Supervisor, Central Correspondence
Lilly Endowment, Inc.
2801 North Meridian Street
Indianapolis, Indiana 46208

Dear Mrs. Lynch:

This is in answer to your letter of November 20 addressed to Dr. Hugh Popenoe, Chairman of the Board of Trustees of Escuela Agricola Panamericana.

As requested, we are pleased to enclose herewith the following documents (1) Form 4653, dated November 20, 1970 (2) IRS letter dated December 24, 1970 pertaining to the fact that EAP is not a private foundation (3) IRS letter of February 28, 1974 referring to our exempt status under section 501 (C) (3) and (4) completed Lilly Endowment Inc. questionnaire.

Sincerely yours,

John W. Weeks
Secretary-Treasurer

JWW:b
Enclosures

LILLY ENDOWMENT, INC.

2801 NORTH MERIDIAN STREET
INDIANAPOLIS, INDIANA 46208

NOV 24 1975

November 20, 1975

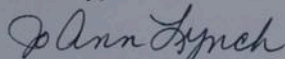
Mr. Hugh Popenoe, Chairman
Board of Trustees
Escuela Agrícola Panamericana
University of Florida
2001 McCarty Hall
Gainesville, Florida 32611

Dear Mr. Popenoe:

At the request of Mr. James T. Morris, we are enclosing our Internal Revenue Service questionnaire. Before further processing of your request can be made, we must ask you to complete, sign and attach any appropriate documents described therein. Please direct the completed questionnaire and any related questions to my attention in the Central Correspondence Office.

Thank you for your cooperation in this matter.

Sincerely,



Mrs. Larry W. Lynch
Supervisor, Central Correspondence

JAL:cc

Enclosure

March 7, 1974

Mr. John H. Ashby
Bingham, Dana & Gould
100 Federal Street
Boston, Massachusetts 02110

Dear Mr. Ashby:

Thanks so much for yours of the 5th on the IRS.

In this morning's mail I received a copy of their Determination Letter, which I was interested to see was dated 12-14-70, using an old address where I was located up to 1966. However, I guess this letter will serve our purposes, and thank you again for your efforts in our behalf.

Sincerely,

John W. Weeks
Secretary-Treasurer

JWW:b

BINGHAM, DANA & GOULD

100 FEDERAL STREET
BOSTON, MASSACHUSETTS 02110

EUROPEAN OFFICE:
5, CHEAPSIDE
LONDON EC2V 6AA
TELEPHONE: (01) 236-2182
TELEX: 886179
CABLE ADDRESS: "BLOGGHAM LON"

TELEPHONE: (617) 357-9300
TELEX: 710-321-0169
CABLE ADDRESS: "BLOGGHAM"

March 5, 1974

Mr. John W. Weeks
Museum of Science
Science Park
Boston, Massachusetts 02114

Re: Escuela Agrícola Pan-Americana, Inc.

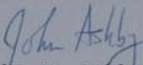
Dear Mr. Weeks:

This will acknowledge receipt of your letter dated March 1, 1974. I agree that the IRS' response to your request does not resolve your question concerning EAP's private foundation status.

When I contacted the Exempt Organization Branch of the IRS this afternoon, I was again advised that the IRS has previously issued a letter to the effect that EAP is not a private foundation. They agreed to confirm this directly to you, but are not authorized to forward a copy to us, since there is no Power of Attorney on file. Please forward a copy of anything which you do receive from the IRS.

If this does not prove adequate for your purposes, we can submit a further request for a determination as to EAP's private foundation status.

Very truly yours,


John H. Ashby

JHA/dot

cc: Austin S. Ashley, Esq.
John S. Brown, Esq.

March 1, 1974

Mr. John H. Ashby
Bingham, Dana & Gould
100 Federal Street
Boston, Massachusetts

Dear Mr. Ashby:

Following your letter of January 21, I contacted the IRS as you suggested and received in the mail today a letter, copy of which is enclosed. This is essentially the same letter we have been using, and I am not certain it answers the question as to our not being a private foundation according to the present tax laws.

My reason for coming back ^{to} you is that we recently received a new Determination Letter at the Museum of Science, a copy of which I am enclosing, and I am wondering whether the same sort of letter could be obtained for EAP - or perhaps it isn't necessary. Would you kindly let me know at your convenience what we do now.

With thanks.

Sincerely,

John W. Weeks
Secretary-Treasurer

JWW:b
Enclosures

January 22, 1974

Internal Revenue Service
Exempt Organization Branch
J. F. Kennedy Building
P. O. Box 9081
Boston, Massachusetts

Dear Sirs:

I am writing to you to ask if you will
kindly send me a Determination Letter on the Foundation
Status of Escuela Agricola Panamericana, Inc.

Sincerely yours,

John W. Weeks
Secretary

JWW:b

BINGHAM, DANA & GOULD

100 FEDERAL STREET
BOSTON, MASSACHUSETTS 02110

EUROPEAN OFFICE:

5, CHEAPSIDE
LONDON EC2V 6AA
TELEPHONE: (01) 238-2182
TELEX: 888179
CABLE ADDRESS: "BLODGHAM LON"

TELEPHONE: (617) 357-9300
TELEX: 710-321-0169
CABLE ADDRESS: "BLODGHAM"

January 21, 1974

Mr. John W. Weeks
Museum of Science
Science Park
Boston, Massachusetts 02114

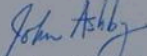
Re: Escuela Agricola Pan-Americana, Inc.

Dear Mr. Weeks:

When we contacted the Internal Revenue Service in Boston to check on EAP's foundation status, we were advised that the IRS records indicate that a determination letter had previously been sent out and that the organization (but not its counsel, unless a Power of Attorney had been filed) could obtain a copy of it by writing to the IRS, Exempt Organization Branch, J. F. Kennedy Building, P. O. Box 9081, Boston, Massachusetts. This seems to be the logical next step for you to take.

If your request is successful, we would like a copy to complete our records. If not, please let us know so we can submit another request for a ruling that EAP is not a private foundation.

Very truly yours,


John H. Ashby

JHA/dot

cc: Austin S. Ashley, Esq.
John S. Brown, Esq.

January 16, 1974

Mr. John Brown
Bingham, Dana & Gould
100 Federal Street
Boston, Massachusetts 02110

Dear John:

I enclose herewith the material you asked for today, and thought in addition you might be interested in copies of the enclosed two letters from Austin Ashley *and BD+G* of October 4, 1971 and May 24, 1972.

As I believe you know, we have never been officially advised by the IRS following submission of form 4653 back in 1970, and I am hopeful that you will be able to help us in obtaining a new Determination Letter from the IRS inasmuch as we have had requests from potential donors asking for such a document.

With thanks for your assistance.

Sincerely,

John W. Weeks
Secretary-Treasurer

JWW:b
Enclosures

Department of the Treasury



Internal Revenue Service
Washington, DC 20224

Date:

In reply refer to:

12-24-70

ESCUELA AGRICOLA PAN-AMERICANA INC
140 FEDERAL STREET ROOM 1301
BOSTON, MASS

02110

Gentlemen:

Based on the information you recently submitted, we have classified you as an organization that is not a private foundation as defined in section 509(a) of the Internal Revenue Code.

Your classification is based on the assumption that your operations will be as stated in your notification. Any changes in your purposes, character, or method of operation must be reported to your District Director so he may consider the effect on your status.

Sincerely yours,

Chief, Rulings Section
Exempt Organizations Branch

FORM M-0714 (8-70) (CONTINUOUS)

May 31, 1972

Mr. Monte C. Dixon, Business Manager
Escuela Agricola Panamericana
Apartado 93
Tegucigalpa, Honduras

Dear Monte:

I am currently in the throes of completing form #990 again for the year 1971, and have the local office of Peat, Marwick Mitchell & Co. assisting. Because of the complexities of the assignment we have already asked for an extension from the IRS, which has been granted to August 15. I trust this will be sufficient time, and meantime have the following questions:

#1 - You probably have a copy of the 1970 form #990. However, I will need for page 2, part 2, lines 2 and 3 of the new report a breakdown of interest and dividends for the year and for part 2, expenses and disbursements, an expenses summary such as you prepared for the '70 report. a copy of which is enclosed.

#2 - I need the total of sales of school products in 1971. According to your December financial statements this amounted to \$48,215 for the year. However, I note that your total current income, again taken from the December statement is \$836,858, whereas the auditors show \$813,446 in their auditors' report. Would you please reconcile these and confirm the sale of school products figure.

#3 - I also need a list of all contributors of \$5,000 - individuals, corporations, foundations, etc., with names and addresses. From your December financial statements #7, I have the unrestricted and restricted gifts, to which I suppose the only addition would be the AID grant. Is this correct? I have addresses for the U. S. gifts, but not for the Latin American gifts. Will you please supply these.

We have just received \$35,000 from the United Brands Foundation representing the first installment on their contribution of \$65,000 for 1972. I am assuming, as was the case

Monte Dixon

-2-

May 31, 1972

last year, that the Zemurray-Popenoe scholarship will have to come out of this total figure. The \$35,000 was deposited today.

Lastly, I enclose the Massachusetts monthly income tax withheld forms.

Sincerely,

John W. Weeks
Secretary-Treasurer

JWW:b
Enclosures

BINGHAM, DANA & GOULD

100 FEDERAL STREET
BOSTON, MASSACHUSETTS 02110

AREA CODE 617 357-9300

May 24, 1972

CABLE ADDRESS "BLOGGHAM"

Mr. George P. Gardner, Jr.
Paine, Webber, Jackson & Curtis, Inc.
100 Federal Street
Boston, Massachusetts 02110

Dear George:

Escuela Agricola Pan-Americana, Inc. ("EAP") is clearly entitled to be designated as a "public charity", although it has never received any specific determination to this effect.

In a private ruling letter issued by the Internal Revenue Service on March 27, 1943, EAP was granted an exemption from Federal income taxation as an organization described in Section 101(6) of the Internal Revenue Code of 1939 (which corresponds to Section 501(c)(3) of the 1954 Code). Contributions to the organization were ruled to be deductible by donors as provided in Section 170 of the Code. The facts and circumstances forming the basis for the issuance of that ruling have not changed substantially since its date.

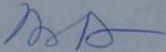
In 1969, the Code was amended in ways intended to restrict the permissible activities of "private foundations", and as part of this effort a new section, 508(b), was inserted which provides (with exceptions not presently pertinent) that any organization which is described in Section 501(c)(3)--and a school such as EAP is one of these--will be presumed to be a private foundation unless it notifies the Internal Revenue Service that it is not a private foundation at such time and in such manner as may be prescribed by regulation. The earliest cut-off date for compliance is the 90th day after the date on which regulations under the statute becomes final.

Mr. George P. Gardner, Jr.
Page 2
May 24, 1972

So far, no final regulations have been published. Temporary Regulations were published on December 15, 1971, and proposed definitive regulations were published in the Federal Register on May 6, 1972. Under the Temporary Regulations, a procedure for giving the required notice was established. Existing organizations like EAP, which received ruling letters from the Internal Revenue Service before July 13, 1970, could give the notice by filing Form 4653 entitled "Notification Concerning Foundation Status". Accordingly, on November 20, 1970, EAP filed a Form 4653 asserting that EAP is not a private foundation because it is a school. It is understood that the Internal Revenue Service has neither confirmed or disaffirmed EAP's position taken on Form 4653 that it is not a private foundation. Under Temp. Reg. §13.9(b)(4) promulgated as T.D. 7052, 1972-2CB 125, thirty days after Form 4653 is filed, a contributor may assume that the organization is not a private foundation so long as the Internal Revenue Service has not notified the organization to the contrary.

My conclusion is that prospective donors can safely consider EAP to be a "public charity". This would continue to be my view of the matter if the proposed definitive Regulations should become final in the form published on May 6, 1972.

Sincerely,



Austin S. Ashley

ASA/rw

cc: Mr. John W. Weeks

cc to George P. Gardner Oct. 5/1971 for Kimberly
" 15 for him
" Bear March " April 27, 1972

BINGHAM, DANA & GOULD

100 FEDERAL STREET
BOSTON, MASSACHUSETTS 02110

AREA CODE 617 357-9300

October 4, 1971

CABLE ADDRESS "BLODGHAM"

Mr. John Weeks
Escuela Agricola Pan-Americana, Inc.
Science Park
Boston, Massachusetts 02114

Re: Escuela Agricola Pan-Americana, Inc.

Dear Mr. Weeks:

You have asked us to investigate whether a contribution made to Escuela Agricola Pan-Americana, Inc. (the "School") is deductible by an individual taxpayer under the provisions of the Internal Revenue Code of 1954 (the "Code"). We understand that the issue has been raised by one of the Trustees of the School who has been told by his tax advisors that since the United States - Honduras Income Tax Treaty (the "Treaty") was terminated in 1966, contributions to educational institutions in Honduras are not tax deductible.

Section 170(c)(2) of the Internal Revenue Code defines "charitable contribution", that is, one which is deductible to the contributor, in part as

"A contribution or gift to or for the use of
. . . (a) corporation . . . created or organized in
the United States . . . or under the law of . . .
any State . . .; organized and operated exclusively
for religious, charitable, scientific, literary or
educational purposes . . ."

We understand that the School was incorporated under the laws of Delaware in 1941 to promote the science of agriculture in Central and South America by establishing educational institutions. Consequently, it is a corporation created or organized under the law of a State. It also meets the requirements of Section 171 (c) as to its purposes. On March 27, 1943 the Internal Revenue Service issued a ruling letter to the School granting an exemption from United States income tax pursuant to Section 101(6) of the Internal Revenue Code of 1939, the antecedent to Section 501(c)(3) of the Code. This Ruling indicates

Mr. John Weeks
Page 2
October 4, 1971

that the Internal Revenue Service believed, and since there has been no revocation of that ruling, continues to believe that the School was organized for "religious, charitable, scientific . . . literary, or educational purposes . . ."

The fact that the School's major activity, the administration of an agricultural college in Honduras, occurs outside of the United States is irrelevant to the issue whether an individual making a contribution to the School may take a deduction for it. The Internal Revenue Service has stated in various rulings that contributions to a charitable organization organized in the United States will not be deductible if the funds are used abroad by another organization organized pursuant to the laws of a country other than the United States where the former organization has no control over the funds' use abroad. Rev. Rul. 63-252, 1963-2 C.B. 101; Rev. Rul. 66-79, 1966-1, C.B. 48. This rule does not apply to the School's case since the School is itself using the funds abroad. Rev. Rul. 63-252 specifically states

"At the outset, it should be noted that Section 170(c) . . . relates only to the place of creation of the charitable organization to which deductible contributions may be made and does not restrict the area in which deductible contributions may be used. Compare the last sentence in Section 170(c)(2) of the Code, which requires that certain corporate contributions be used within the United States. Accordingly, the following discussion should not be construed as limiting in any way the geographical areas in which deductible contributions by individuals may be used."

Since the School is a corporation created under the laws of Delaware and is organized and operated exclusively for charitable purposes, an individual making a contribution to it is entitled to take a deduction for that contribution even though the contribution may be used in Honduras.

The question raised by the termination of the Treaty appears to have arisen because the Trustee and his tax advisors did not realize that the School was incorporated under the laws of the United States. Article XIV(3) of the Treaty stated:

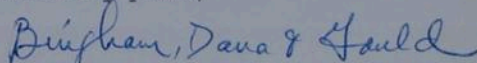
BINGHAM, DANA & GOULD

Mr. John Weeks
Page 3
October 4, 1971

"In computing the tax liability of any taxpayer for any taxable year by one of the contracting States, there shall be treated as a charitable contribution any contribution made by such taxpayer to a religious, charitable, scientific, literary or educational organization created under the laws of the other State if (A) contributions to such organizations would qualify for deduction under the laws of the former State had such organization been created under the laws of such former State or political subdivisions thereof, and (B) contributions to such organizations would qualify for deductions under the laws of such other State. However, the amount to be treated as a charitable contribution under the preceding sentence shall in no case exceed the amount which would have been allowed as a deduction had the income from sources within such other State constituted the entire income of the taxpayer for the taxable year.

Since the Treaty's termination and consequent repeal of this language, an American citizen making a contribution to a school organized under Honduran law no longer is entitled to take a deduction on his United States income tax return for that contribution. However, since the School is organized in Delaware the repeal has no bearing on contributions to it. Accordingly, contributions to the School should be deductible under Section 170 of the Internal Revenue Code.

Sincerely yours,



BINGHAM, DANA & GOULD

Notification Concerning Foundation Status

Do not write in this space
(For IRS use only)
☐ Classification
code
☐ Letter
code

Please print or type

Name of organization	Escuela Agricola Panamericana	Employer Identification Number	04-2104172
Number and street	Apartado 93		
City or town, State and ZIP code	Tegucigalpa Honduras		

Please place an "X" in the one numbered block that applies to your organization, provide any additional information called for, and return the form promptly to the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155. Do not check a block until you have read the instructions and Code definitions applicable to that block. Section references are to the Internal Revenue Code of 1954.

- 1 ☐ We are a private foundation within the meaning of section 509(a). (If you are a private foundation, are you claiming status as an operating foundation within the meaning of section 4942(j)(3)? ... ☐ Yes ☐ No If "Yes," attach a statement setting forth all the facts upon which you base your answer including an identification of the clause of section 4942(j)(3)(B) that is applicable.)

We are not a private foundation because we are:

- 2 ☐ A church. Section 170(b)(1)(A)(i).
- 3 ☒ A school. Section 170(b)(1)(A)(ii).
- 4 ☐ A hospital. Section 170(b)(1)(A)(iii).
- 5 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii).
- 6 ☐ A Governmental unit. Section 170(b)(1)(A)(v).
- 7 ☐ An organization operated for the benefit of a college or university owned or operated by a Governmental unit. Section 170(b)(1)(A)(iv).
- 8 ☐ An organization that normally receives a substantial part of its support from a Governmental unit or from the general public. Section 170(b)(1)(A)(vi).

(Complete the Financial Schedule on page 2.)

- 9 ☐ An organization that normally receives no more than $\frac{1}{2}$ of its support from gross investment income and more than $\frac{1}{2}$ of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions. Section 509(a)(2).

(Complete the Financial Schedule on page 2.)

- 10 ☐ An organization operated solely for the benefit of and in connection with one or more of the organizations described in 2 through 9 (or for the benefit of one or more organizations described in section 501(c)(4), (5), or (6) and also described in 8 (above), but not controlled by disqualified persons other than foundation managers. Section 509(a)(3).

(Attach a statement identifying and describing the organization(s) for whose benefit you are operated and the relationship between you and the organization(s).)

- 11 ☐ An organization organized and operated to test for public safety. Section 509(a)(4).

- 12 ☐ We are not sure of our classification.
(Attach a copy of your most recently filed information return, Form 990-A, if you filed one, and a statement describing your operations and explaining why you are not sure of your classification. If you think you may be described in 7, 8, or 9, complete the Financial Schedule on page 2.)

I declare that I have examined the information entered on this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. (Must be signed by a principal officer, manager, or authorized trustee of the organization.)

J.W. W. Sec Treas

(Signature)

November 20, 1970

(Date)

(Title)

March 5, 1973

Miss Marion I. Breen, Vice President
The Starr Foundation
102 Maiden Lane
New York, New York 10005

Dear Miss Breen:

Your letter of February 14, addressed to Dr. Hugh L. Popenoe, President of Escuela Agricola Panamericana, has been brought to my attention.

In answer to your question as to the status of Escuela, I enclose herewith a copy of the Internal Revenue Service letter of October 18, 1968 and also a copy of form 4653 which was filed back on November 20, 1970. To the best of my knowledge we have never received a response from the IRS to 4653, and in accordance with the regulations have assumed this implies that we are not a private foundation.

We appreciate very much your consideration of the School for a contribution from your foundation, and if favorable action is taken, I would like to suggest that the check be directed to my attention at the above address.

Sincerely yours,

John W. Weeks
Secretary-Treasurer

JWW:b

P. S. Hugh - As you can see, the foundation letter was directed to you at the Development Office here in Boston, and I took the liberty to open it when it finally reached me. I will keep you advised if and when we receive a contribution.

THE STARR FOUNDATION

102 MAIDEN LANE
NEW YORK, N. Y. 10005

February 14, 1973

Dr. Hugh L. Popenoe, President
Board of Trustees
Escuela Agricola Pan Americana
The Prudential Tower
Boston, Massachusetts 02199

Dear Dr. Popenoe:

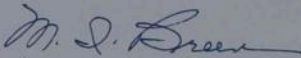
We have for acknowledgment your letter of November 28, 1972 directed to Mr. A. K. Karg, formerly treasurer of this Foundation, now retired.

Our directors have under consideration a contribution to the Escuela but before definite action is taken we would like to clear up one or two questions. We understand that gifts and grants may be considered as tax-deductible by U. S. citizens or organizations. However, in order that we may comply with the regulations of the Tax Reform Act of 1969, we must know the status of your organization as classified by the Internal Revenue Service.

The Service normally issues a "Determination Letter" to an exempt organization giving it the proper classification. If you have such a letter we would appreciate receiving a copy.

We look forward to receiving from you any information which may be helpful to us.

Very truly yours,


(Miss) Marion I. Breen
Vice President

Department of the Treasury

Internal Revenue Service Center TTC RT GAC

North-Atlantic Region

Date:
June 7, 1972

In reply refer to:
RSC-383



Escuela Agricola Pan Americana, Inc.
J. W. Weeks Museum of Science
Boston, MA 02114

EIN: 04-2104172

Dear Taxpayer:

Thank you for your letter telling us you are not liable for Federal tax deposits.

The tax regulations were changed to broaden the use of the Federal tax deposit system. It now covers employment tax, income tax withheld, excise tax, railroad retirement tax, and corporation income tax.

To be sure anyone who needed forms had them, Federal tax deposit forms were mailed to most taxpayers on our master file list. Many who received these forms were not previously liable and still have no deposit requirements or cannot make deposits with Federal Reserve Banks because of military regulations.

If you are not required to make Federal tax deposits, please follow the procedure you are now using and destroy any Federal tax deposit forms you receive.

If you have any questions, please do not hesitate to contact your local Internal Revenue Service office.

Sincerely yours,

Chief, Correspondence Section

FORM 55-4
(2-69)
PART 4

NOTICE OF EMPLOYER
IDENTIFICATION NUMBER

Please make a separate
record of this number for
use in case this notice
should be lost or destroyed.

04 6304569

~~ESCUELA AGRICOLA PAN AMERICANA INC, DEATH ARIENMENT, NC~~

~~c/o John Weeks~~

~~MUSEUM OF SCIENCE, SCIENCE PARK~~

~~BOSTON, MASS 02110, c/o JOHN WEEKS~~ ~~SUMMIT~~

The Identification Number shown above will be used by the Internal Revenue Service to identify your Federal tax returns, and other documents, i.e., 1120, 940, 941, etc., and your payments of the taxes reported on such returns. Your Identification Number should be shown on such returns, documents, and on any related forms or correspondence.

CLIENT'S COPY

00253

U. S. GOVERNMENT PRINTING OFFICE: 1971-413-61

FOR CLEAR COPY ON ALL PARTS TYPE/RITE OR PRINT WITH BALL POINT PEN—PRESS FIRMLY

(See Instructions on Reverse)

FORM 55-4 (3-69)

PART 1 U. S. TREASURY DEPARTMENT—INTERNAL REVENUE SERVICE
APPLICATION FOR EMPLOYER IDENTIFICATION NUMBER

1. NAME (TRUE name as distinguished from TRADE name)

ESQUELA AGRICOLA PAN AMERICANA INC. DEATH RETIREMENT FUND

2. TRADE NAME, IF ANY (Enter name under which business is operated, if different from item 1.)

C/O JOHN WEEKS

3. ADDRESS OF PRINCIPAL PLACE OF BUSINESS (No. and Street, City, State, Zip Code)

MUSEUM OF SCIENCE, SCIENCE PARK BOSTON, MASS 02114

4. COUNTY OF BUSINESS LOCATION

SUFFOLK

5. ORGANIZATION

Check Type
☐ Individual ☐ Partnership ☐ Corporation
☐ Governmental ☐ Nonprofit Organization
(See Instr. 5) (See Instr. 5)

6. Ending Month of Accounting year

12-31-71

7. REASON FOR APPLYING (If "other," specify such as "Corporate structure change," "Acquired by gift or trust," etc.)

TRUST FUND

8. Date you acquired or started business (Mo., day, year)

9. First date you paid or will pay wages (Mo., day, year)

10. NATURE OF BUSINESS (See Instructions)

Fund for Retirement Plan

11. NUMBER OF EMPLOYEES IF "NONE" ENTER "0"

Non-agricultural 0 Agricultural 0

12. If nature of business is MANUFACTURING, list in order of their importance the principal products manufactured and the estimated percentage of the total value of all products which each represents.

Fund for Retirement Plan

PLEASE LEAVE BLANK

R DO TA

13. Do you operate more than one place of business?

No

c. Number of employees

FR TRC

14. To whom do you sell most of your products or services?

N/A

PLEASE LEAVE BLANK

Geo. Ind. Class Size Reas. for Appl. Bus. Bir. Date

FORM 55-4 (3-69)

PART 2 DO NOT DETACH ANY PART OF THIS FORM. SEND ALL COPIES TO INTERNAL REVENUE SERVICE

PLEASE LEAVE BLANK

1. NAME (TRUE name as distinguished from TRADE name)

ESQUELA AGRICOLA PAN AMERICANA INC. DEATH RETIREMENT PLAN

2. TRADE NAME, IF ANY (Enter name under which business is operated, if different from item 1.)

C/O John Weeks

3. ADDRESS OF PRINCIPAL PLACE OF BUSINESS (No. and Street)

MUSEUM OF SCIENCE, SCIENCE PARK

(City, State, Zip Code)

BOSTON, MASS 02114, C/O JOHN WEEKS

4. COUNTY OF BUSINESS LOCATION

SUFFOLK

5. ORGANIZATION

Check Type
☐ Individual ☐ Partnership ☐ Corporation
☐ Governmental ☐ Nonprofit Organization
(See Instr. 5) (See Instr. 5)

6. Ending Month of Accounting year

12-31-71

7. REASON FOR APPLYING (If "other," specify such as "Corporate structure change," "Acquired by gift or trust," etc.)

TRUST FUND

8. Date you acquired or started business (Mo., day, year)

9. First date you paid or will pay wages (Mo., day, year)

10. NATURE OF BUSINESS (See Instructions)

Fund for Retirement Plan

11. NUMBER OF EMPLOYEES IF "NONE" ENTER "0"

Non-agricultural 0 Agricultural 0

12. Have you ever applied for an identification number for this or any other business?

No

If "Yes," enter name and trade name (if any). Also enter the approximate date, city, and state where you first applied and previous number (if known).

PLEASE LEAVE BLANK

DATE

10/11/72

SIGNATURE

John W Weeks

TITLE

Secy-Treas.

bc: W. Demarest

December 19, 1972

Mrs. Veronica T. Keating
Executive Director
Public Welfare Foundation Inc.
2600 Virginia Avenue NW
Room 511
Washington, D. C. 20008

Dear Mrs. Keating:

Mr. Demarest has just informed me that your Foundation will be making a grant of \$3500 to Escuela Agricola Pan-americana.

In connection therewith I enclose herewith a copy of the Internal Revenue Service letter of October 18, 1968 and a copy of Form 4653 - Notification Concerning Foundation Status - indicating that EAP is a School and is not a private foundation. As you can see this was filed on behalf of EAP with the IRS November 20, 1970, and to the best of my knowledge no response has been received from the IRS. In accordance with the regulation we have assumed that this implies that we are not a private foundation.

In closing I should like to suggest that payment may be made directly to me at the above address, and I should like to express our deep appreciation for this assistance from your Foundation.

Sincerely,

John W. Weeks
Secretary-Treasurer

JWW:b

December 7, 1972

Mr. Charles L. Stillman
345 Park Avenue
Suite 4200
New York, New York 10022

Dear Charlie:

It was nice to chat with you briefly on the telephone yesterday and to learn that you may have something for the School from your Foundation.

In accordance with your request I am enclosing herewith a copy of Form 4653 - notification concerning Foundation Status, which as you can see was filed on behalf of EAP with the IRS on November 20, 1970. As I advised you on the phone, to the best of my knowledge no response has been received from the IRS, and in accordance with the regulations, I am assuming this implies that we are not a private foundation.

For your further information, I thought you might be interested in a letter from Austin Ashley to George Gardner on this same subject.

If there is anything further I can do, don't hesitate to let me know.

Best regards,

Sincerely,

John W. Weeks
Secretary-Treasurer

JWW:b
Enclosures

May 19, 1972

Mr. Austin S. Ashley
Bingham, Dana & Gould
100 Federal Street
Boston, Massachusetts 02110

Dear Austin:

Following our conversation this morning, I enclose a copy of form #4653 - Notification Concerning Foundation Status - which as you can see was filed on behalf of EAP with the IRS, November 20, 1970. As I advised you on the phone, to the best of my knowledge no response has ever been received from the IRS, and I have been assuming, in accordance with the regulations, that this implies that we are not a private foundation.

Sincerely yours,

John W. Weeks
Secretary-Treasurer

JWW:b
Enclosure



THE COMMONWEALTH OF MASSACHUSETTS
DIVISION OF EMPLOYMENT SECURITY
Charles F. Hurley Employment Security Building
Government Center, Boston, Massachusetts 02114

NON-PROFIT ORGANIZATION

EMPLOYER'S STATUS REPORT

ESCUELA AGRICOLA PAN AMERICANA
% J. W. WEEKS MUSEUM OF SCIENCE
BOSTON, MASS 02114

DO NOT WRITE IN THIS SPACE			
Area	Industry	Employer Number	
Status as of	Reason	13th Week	No. Empl.
Determined by	Date	Rate Year	

EMPLOYER'S FILE COPY

PREPARE IN DUPLICATE - RETAIN ONE COPY. TYPEWRITE OR PRINT PLAINLY IN INK.

- Name of Organization Escuela Agricola Pan-Americana, Inc.
- Other name under which you operate (Same as above)
- Business address Mr. John W. Weeks
Museum of Science-Science Park, Boston, Mass. 02114 617-742-1410
No. and Street City or Town State Zip Code Telephone No.
- Address to which correspondence should be mailed if different from above:
(Same as above)
- Enter your Federal Identification Number 04-2104172
- Are you a non-profit corporation, community chest, fund or foundation organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or for the prevention of cruelty to children or animals, in accordance with section 501(c)(3) of the Federal Internal Revenue Code and thus exempt from income tax under section 501(a) of such Code? Yes ☒ No ☐

If you are already registered with this Division, give your Employer Number _____

- In the tables below under A enter in each block the number of persons who worked for you in Massachusetts in each week and under B enter your Massachusetts payroll for each quarter. Include Full and Part-Time employees

A FOR CALENDAR YEAR 19 _____

FOR CALENDAR YEAR 19 _____

CALENDAR WEEKS											
	1st	2nd	3rd	4th	5th		1st	2nd	3rd	4th	5th
Jan.	2	2				July					
Feb.						Aug.					
Mar.						Sept.	1	1	2	2	
Apr.						Oct.	2	2	2	2	2
May						Nov.	2	2	2	2	
June						Dec.	2	2	2	2	2

CALENDAR WEEKS											
	1st	2nd	3rd	4th	5th		1st	2nd	3rd	4th	5th
Jan.						July					
Feb.						Aug.					
Mar.						Sept.					
Apr.						Oct.					
May						Nov.					
June						Dec.					

B

MASSACHUSETTS PAYROLLS	CALENDAR QUARTER ENDING MARCH 31	CALENDAR QUARTER ENDING JUNE 30	CALENDAR QUARTER ENDING SEPTEMBER 30	CALENDAR QUARTER ENDING DECEMBER 31
Preceding Year 19 _____				
Current Year 19 <u>71</u>	<u>\$1,133.33</u>	<u>-</u>	<u>1,708.34</u>	<u>6,026.08</u>

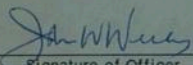
8. List the name(s) and home address(es) of officers and their titles:

<u>NAME</u>	<u>RESIDENCE</u>	<u>TITLE</u>
<u>Dr. Hugh L. Popenoe</u>	<u>U.S.A.</u>	<u>President</u>
<u>Mr. George P. Gardner, Jr.</u>	<u>same "</u>	<u>Vice President</u>
<u>Mr. Jorge Mejia</u>	<u>Colombia</u>	<u>same "</u>
<u>Mr. John W. Weeks</u>	<u>U.S.A.</u>	<u>Secretary-Treasurer</u>

9. Purposes for which you are organized and operate. Check applicable block:

- ☐ Religious ☐ Medical or other Health Services
- ☐ Charitable ☐ Other (Describe)
- ☒ Educational (Indicate type of school or College and Grades covered)
Agricultural School in Honduras - 3 years College level

I hereby certify, under penalties of perjury, that all statements made hereon are true to the best of my knowledge and belief.


Signature of Officer

Secretary-Treasurer
Title

12/28/71
Date



ESCUELA AGRICOLA PANAMERICANA
TEGUCIGALPA HONDURAS

December 18, 1971

Mr. John W. Weeks, Secretary-Treasurer
Escuela Agrícola Pan-Americana, Inc.
Museum of Science
Science Park
Boston, Massachusetts 02114

Dear Mr. Weeks:

Enclosed is Employer's Status Report partially completed.
Will you kindly fill in your telephone number on line 3, and
list the names and home addresses of officers and their titles
on lines 8, certify and date the report in the spaces indicated,
forwarding the original direct to the address shown thereon.

I would also appreciate if you will please return the copy,
or a photostat, so that I may have the completed report for my
files.

Greetings for Christmas and Best Wishes for the New Year.

Sincerely yours,

Monte C. Dixon
Business Manager

report returned 12/28/71

For guidance in preparing this form, see Instructions. Regulated Investment Company See Instructions # 3.

ADDRESS ESCUELA AGRICOLA PANAMERICANA, INC.
ATT. MR. JOHN W. WEEKS, SECRETARY-TREASURER
MUSEUM OF SCIENCE - SCIENCE PARK
BOSTON, MASSACHUSETTS 02114

Digitized by the Hunt Institute for Botanical Documentation

December 22, 1971

ESCUELA AGRICOLA PANAMERICANA

Board of Trustees

Robert P. Armour	Tegucigalpa, Honduras	1972
Austin S. Ashley	Boston, Mass.	1973
Albert Brick	Washington, D.C.	1974
Thomas D. Cabot	Boston, Mass.	1973
Catherine Coolidge	Manchester, Mass.	1974
Jorge M. Dengo	San Jose, Costa Rica	1973
Francisco de Sola	San Salvador, El Salvador	1973
Arturo C. Falla	Guatemala City, Guatemala	1973
John M. Fox	Boston, Mass.	1974
George P. Gardner, Jr.	Boston, Mass.	1972
Robert M. Heurtematte	Panama City, Panama	1972
John R. Kimberly	Queenstown, Maryland	1972
Simon E. Malo	Homestead, Fla.	1974
Jorge Mejia	Bogota, Columbia	1972
Galo Plaza	Washington, D.C.	1974
Hugh L. Popenoe	Gainesville, Fla.	1973
George E. Putnam, Jr.	New York, New York	1974
Roberto Ramirez	Tegucigalpa, Honduras	1974
J. Wayne Reitz	Bangkok, Thailand	1972
Lewis M. Roberts	New York, New York	1972
Leonel Robles	Monterrey, Mexico	1972
Charles L. Stillman	New York, New York	1973
John W. Weeks	Boston, Mass.	1973



December 4, 1971

Mr. John W. Weeks, Secretary-Treasurer
Escuela Agrícola Pan-Americana, Inc.
Museum of Science
Science Park
Boston, Massachusetts 02114

Dear Mr. Weeks:

Enclosed are original and two copies of State of Delaware 1971 Annual Report, with a check to the order of the Secretary of State for the \$10.00 filing fee.

Will you kindly fill in lines 8, 9, and 10 and certify the report by signing the required certificate in the space indicated, forwarding the original and one copy, with the check, to The Corporation Trust Company, returning one copy to me for my files.

Sincerely yours,

MC Dixon
Monte C. Dixon
Business Manager

Enc.

Corp. Tr. Co. 12/22/71

October 6, 1971

Mr. Monte C. Dixon
Business Manager
Escuela Agricola Panamericana, Inc.
Apartado 93
Tegucigalpa, Honduras

Dear Monte:

The Corporation Trust Company has just sent
along the form for the Delaware Annual Report, which
I enclose herewith for your attention.

Also enclosed are other forms.

Sincerely,

John W. Weeks
Secretary-Treasurer

JWW:b

Enclosures

November 1, 1971

Mr. Monte C. Dixon, Business Manager
Escuela Agricola Panamericana
Apartado 93
Tegucigalpa, Honduras

Dear Monte:

I have just received a "Final Notice Before Legal Action" from the Commonwealth of Massachusetts referring to the failure to file the withholding tax from February through August this year. It occurred to me as I thought about the matter that the failure to file must obviously be due to the fact that there were no employees on the payroll here in the state during that period. I have just talked to the tax examiner involved in this case and explained the matter apparently to his satisfaction, as he told me I could forget about it. However, he did say that we were expected to file on a monthly basis whether the people were employed or not. Therefore, will you bear this in mind in the future should there be another break in the employment status of the local Development office. Meanwhile, I trust we will file our returns promptly and there will be no further trouble.

Sincerely,

John W. Weeks
Secretary-Treasurer

JWW:b

P. S. Now that the AID payment is deposited, I hope it will be possible for you to return the \$50,000 so that I can reimburse the Endowment Account.



THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF CORPORATIONS AND TAXATION

FINAL NOTICE BEFORE LEGAL ACTION

To Esuela Agricola
c/o Panamericana
Museum of Science Park
Boston, Mass.

Date **OCT 28 1971**

You are requested to confer with me for the purpose shown below at the time and place indicated.

Please present this letter at the time of your appearance and bring with you any documents or other information which you believe may be of assistance in resolving this matter.

Very truly yours,

L. Licari
Tax Examiner

Failure to File Feb. thru Aug., 1971 WITHHOLDING TAX

PURPOSE OF CONFERENCE

19 ~~INCOME TAX~~ \$.....

INTEREST TO DATE _____

TOTAL \$ _____

TIME 9 - 12 A M	DATE NOV 8 1971	TELEPHONE NUMBER 727 - 4995
--------------------	--------------------	--------------------------------

ADDITIONAL RECORDS (IF ANY) TO BE BROUGHT TO CONFERENCE

DEPARTMENT OF CORPORATION AND TAXATION

OFFICE ADDRESS

LEVERETT SALTONSTALL BUILDING
100 CAMBRIDGE STREET
BOSTON, MASS. 02204

IF YOU MAKE FULL PAYMENT BEFORE THE DATE OF CONFERENCE
YOU DO NOT HAVE TO APPEAR.

IF YOU FAIL TO COMPLY WITH THIS NOTICE, THIS MATTER WILL
BE REFERRED TO OUR LEGAL BUREAU WITH THE RECOMMENDA-
TION TO INSTITUTE IMMEDIATE COURT ACTION UNDER SECTION 41
OF CHAPTER 62 OF THE GENERAL LAWS.

October 6, 1971

Miss Catherine E. Campbell Henn
Bingham, Dana & Gould
100 Federal Street
Boston, Massachusetts 02110

Dear Miss Henn:

I wish to acknowledge yours of the 4th in
which you render your opinion on the tax deductibility
of a contribution to EAP.

Please accept our profound thanks for your
prompt and thorough assistance in this matter.

Sincerely,

John W. Weeks
Secretary-Treasurer

JWN:b

cc: Mr. Austin S. Ashley

September 23, 1971

Miss Catherine E. C. Henn
Bingham, Dana & Gould
One Federal Street
Boston, Massachusetts 02110

Dear Miss Henn:

I understand that you have asked for a list of the Corporation Members and places of residence. These are the same individuals as the Trustees, which list you already have. As for the Executive Committee Members, I enclose a list herewith for your information. Also enclosed are the additional By-Law pages requested.

Sincerely yours,

John W. Weeks
Secretary-Treasurer

JWW:b

Enclosures

Gile

ESCUELA AGRICOLA PANAMERICANA

EXECUTIVE COMMITTEE

Mr. George E. Putnam, Jr.	U. S. A.
Mr. Francisco de Sola	El Salvador
Mr. John M. Fox	U. S. A.
Mr. George P. Gardner, Jr.	U. S. A.
Dr. Hugh L. Popenoe	U. S. A.
Mr. Charles L. Stillman	U. S. A.
Mr. John W. Weeks	U. S. A.

September 21, 1971

Miss Catherine E. C. Henn
Bingham, Dana & Gould
One Federal Street
Boston, Massachusetts 02110

Dear Miss Henn:

As requested I am sending you herewith copies
of the following:

- (1) EAP By Laws
- (2) Certificate of Incorporation
- (3) List of Trustees with respective
countries of residence
- (4) Correspondence from Mr. Kimberly (the
EAP Trustee who stimulated this
investigation)
- (5) Lastly, a copy of the IRS letter of
October 18, 1968 referring to EAP's
Exemption.

We will appreciate your giving us an answer to
Mr. Kimberly's query as soon as it may be convenient.

With thanks.

Sincerely,

John W. Weeks
Secretary Treasurer

JWW:b
Enclosures

JOHN R. KIMBERLY
CARMICHAEL FARM
QUEENSTOWN, MARYLAND 21658

September 3, 1971

Mr. George Gardner, Jr.
Paine, Webber, Jackson & Curtis
24 Federal Street
Boston, Massachusetts

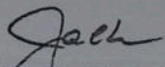
Dear George:

In talking with my tax people about the Escuela Agricola Panamericana, they said, they would like to investigate the tax treaty between the United States and Honduras. They now send me the attached insert regarding such a treaty and indicating gifts to educational institutes in Honduras would not be tax deductible.

If you do not have any later information than this it might be well to investigate this further.

Best regards.

Sincerely,


John R. Kimberly

JRK:ss
Enc:

HIGHLIGHTS OF THE HONDURAN INCOME TAX TREATY

1135021

The income tax treaty between the United States and Honduras terminated December 31, 1966, because of the notice of termination given by Honduras in accordance with Article XXI(2). However, it is expected that further discussions will be held in an effort to reach a new agreement.

Honduras gave notice to terminate the treaty at the end of 1964 and 1965, but both termination notices were withdrawn.

An income tax convention between the United States and Honduras was signed on June 25, 1956. The Senate consented to ratification on July 19, 1956, and the exchange of instruments of ratification took place on February 6, 1957. The convention contained in Senate Executive K, 84th Cong., 2d Sess., became effective for taxable years beginning on or after January 1, 1957.

In the absence of specific treaty provisions, United States law remains in effect.

Article I: Taxes covered.—For the United States, the convention applies to Federal income taxes, including surtaxes. For Honduras, the convention applies to the income tax. It does not apply to local taxes.

Article II: Treaty terms defined.—"Honduras" means the Republic of Honduras. The term "permanent establishment" means a branch, office, factory, plantation, mine, railroad, warehouse and other fixed place of business, but does not include the casual or temporary use of storage facilities. It does not include an agent unless the agent has and habitually exercises a general authority to negotiate and conclude contracts. An enterprise of one of the contracting states is not deemed to have a permanent establishment in the other state merely because it carries on business dealings through a commission agent, broker, or custodian acting in the ordinary course of his business as such. A fixed place of business exclusively for the purchase of goods or merchandise is not a permanent establishment. A subsidiary corporation is not deemed to be a permanent establishment of its parent.

Article III: Permanent establishments in the treaty country.—On a reciprocal basis, the industrial and commercial profits of a treaty country enterprise is not taxed in the other country unless it is engaged in trade or business through a permanent establishment therein.

Article IV: Intercompany relationships.—Profits may be allocated and taxed to an enterprise of one of the treaty countries where, by reason of its participation in the management or financial structure of an enterprise of the other treaty country, conditions are imposed which differ from those which would be made with an independent enterprise.

Article V: Branch profits.—Where an enterprise in one country maintains a permanent establishment or branch in the other, there will be attributed

Tax Treaties

Art. V 113502

[§ 3517]—Continued

poses shall, to the extent and subject to the conditions provided in the tax laws of Honduras as in effect at the date of the signature of the present Convention, be exempt from the tax of Honduras.

(3) In computing the tax liability of any taxpayer for any taxable year by one of the contracting States, there shall be treated as a charitable contribution any contribution made by such taxpayer to a religious, charitable, scientific, literary or educational organization created under the laws of the other State if (A) contributions to such organizations would qualify for deduction under the laws of the former State had such organization been created under the laws of such former State or political subdivisions thereof, and (B) contributions to such organizations would qualify for deductions under the laws of such other State. However, the amount to be treated as a charitable contribution under the preceding sentence shall in no case exceed the amount which would have been allowed as a deduction had the income from sources within such other State constituted the entire income of the taxpayer for the taxable year.

[§ 3518]. Article XV. A resident of one of the contracting States, who, in accordance with agreements between the Governments of the contracting States or between educational establishments in the contracting States for the exchange of professors and teachers, or at the invitation of the Government of the other contracting State or of an educational establishment in such other State, temporarily visits such other State for the purpose of teaching for a period not exceeding two years at a university, college, school or other educational institution in such other State, shall be exempt from the tax of such other State on his remuneration for such teaching for such period.

[§ 3519]. Article XVI. (1) It is agreed that double taxation shall be avoided in the following manner: (a) The United States, in determining the tax of its citizens, residents or corporations or other entities may, regardless of any other provision of the present Convention, include in the basis upon which such tax is imposed all items of income taxable under the revenue laws of the United States as if the present Convention had not come into effect. The United States shall, however, subject to the provisions of sections 901 to 905, inclusive, of the Internal Revenue Code of 1954 (as in effect on the date of signature of the present Convention) deduct from its tax the amount of the tax of Honduras. For this purpose, the compensation received by a citizen or resident of the United States for services aboard ships flying the Honduran flag while on the high seas shall be deemed to be income from sources within Honduras.

(b) Honduras, in determining the tax of its citizens, residents or corporations or other entities may, regardless of any other provision of the present Convention, include in the basis upon which such tax is imposed all items of income taxable under the tax laws of Honduras as if the present Convention had not come into effect. Honduras shall, however, in accordance with regulations to be adopted to bring this paragraph into effect, deduct from its tax so calculated the amount of the tax of the United States upon income from sources within the United States and included for the taxes of both contracting States but in an amount not exceeding that proportion of the tax of Honduras which such income bears to the entire income subject to the tax of Honduras.

(2) For the purposes of this Article a Honduran corporation shall not be deemed to be a resident of the United States even though that corporation is engaged in trade or business within the United States.

(3) The provisions of this Article shall not be construed to deny the benefits conferred by Article XII, by Article XIV(3), by the last sentence of Article XVI(1)(a), and by Article XVI(2).

Honduras, or for or on behalf of a permanent establishment situated in Honduras of an enterprise of the United States, or

(b) not exceeding 5,000 United States dollars for personal services in any case not within the scope of (a).

(2) The provisions of paragraph (1) shall apply, *mutatis mutandis*, to a resident of the United States with respect to compensation for personal services performed in Honduras.

[§ 3515] Article XII

A resident or corporation or other entity of one of the contracting States deriving

(a) income from real property (including gains derived from the sale or exchange of such property, but not including interest from mortgages or bonds secured by real property), or

(b) royalties in respect of the operation of mines, quarries or other natural resources

situated within the other contracting State may elect, for any taxable year, to be subject to the tax of such other State on a net basis as if such resident or corporation or other entity had a permanent establishment in such other State during such taxable year.

[§ 3516] Article XIII

(1) A resident of one of the contracting States who is temporarily present in the other contracting State solely

(a) as a student at a recognized university, college or school in such other State, or

(b) as the recipient of a grant, allowance or award from a religious, charitable, scientific or educational organization of the former State

shall be exempt from tax by such other State (i) on all remittances from abroad, other than compensation for personal services, and (ii) with respect to an amount not in excess of 5,000 United States dollars for any taxable year, on remittances representing compensation for personal services.

(2) A resident of one of the contracting States who is temporarily present in the other contracting State for a period not exceeding one year, as an employee of, or under contract with, an enterprise of the former State or an organization referred to in paragraph (1) solely to acquire technical, professional or business experience from a person other than such enterprise or organization, shall be exempt from tax by such other State on compensation paid by such enterprise or organization for such period in an amount not in excess of 5,000 United States dollars.

(3) A resident of one of the contracting States temporarily present in the other contracting State under the auspices of such other State or of any agency or instrumentality thereof solely for the purpose of training, study or orientation shall be exempt from tax by such other State with respect to compensation not exceeding 10,000 United States dollars for the rendition of services directly related to such training, study or orientation (including emoluments and remuneration, if any, from the employer abroad of such resident).

[§ 3517] Article XIV

(1) Organizations organized under the laws of Honduras and operated exclusively for religious, charitable, scientific, literary or educational purposes shall, to the extent and subject to the conditions provided in the United States Internal Revenue Code as in effect at the date of the signature of the present Convention, be exempt from tax of the United States.

(2) Organizations organized under the laws of the United States and operated exclusively for religious, charitable, scientific, literary or educational pur-

Honduran Income Tax Treaty

September 21, 1971

file

ESCUELA AGRICOLA PANAMERICANA

Trustees Country of Residence

Mr. Robert P. Armour	Honduras
Mr. Austin S. Ashley	U. S. A.
Mr. Albert Brick	U. S. A.
Mr. Thomas D. Cabot	U. S. A.
Dr. Catherine Coolidge	U. S. A.
Mr. Jorge Manuel Dengo	Costa Rica
Mr. Francisco de Sola	El Salvador
Mr. Arturo C. Falla	Guatemala, Central America
Mr. John M. Fox	U. S. A.
Mr. George P. Gardner, Jr.	U. S. A.
Mr. Roberto Heurtematte	Panama
Mr. John R. Kimberly	U. S. A.
Dr. Simon E. Malo	U. S.A.
Mr. Jorge Mejia	Colombia
Mr. Don Galo Plaza	U.S.A.
Dr. Hugh L. Popenoe	U. S. A.
Mr. George E. Putnam, Jr.	U. S.A.
Mr. Roberto Ramirez	Honduras
Dr. J. Wayne Reitz	U. S. A.
Dr. Lewis M. Roberts	U. S. A.
Dr. Leonel Robles	Mexico

Mr. Charles L. Stillman

U. S. A.

Mr. John W. Weeks

U. S. A.

June 24, 1971

Dear Austin:

Enclosed is the IRS Determination Letter that
I promised to send you today.

Thank you again for your assistance on the form
for the IRS that we were discussing.

Sincerely,

John W. Weeks
Secretary-Treasurer

Mr. Austin Ashley
Bingham, Dana & Gould
One Federal Street
Boston, Massachusetts 02110

Mr. Keegan of IRS (Exempt Organizations Office) 223-6434
called 6/9/71 re.

EAP re questionnaire submitted back in Spring

- (1) Does School have discriminatory student enrollment
- (2) Where does tuition come from? - is money raised here?
- (3) Does School have headquarters in this country
He knows it's a Dela. Corp.
- (4) Does School come under jurisdiction of IRS here in
Boston or the International branch of IRS
- (5) Should School be filing a tax return under the
requirements of the Revenue Act of 1969

Contact Austin Ashley at Bingham Dana (357-9300)
was advised he is away this week.

Ashley reports 6/15/71 that IRS Form 990A should
be filed - probably in Wash. since School's
principal office is outside country Adine Keegan

✓ Send Ashley copy of IRS determination letter 6/24

February 4, 1971

Internal Revenue Service
P. O. Box 9122
J. F. Kennedy Post Office
Boston, Massachusetts 02203

Dear Sirs:

In connection with the enclosed letter, I have indicated on page 2 that the present policies and practices of the School on admissions are racially non-discriminatory.

I should like to point out for your information that the Escuela Agricola Panamericana, with local address as listed on the letterhead, is actually located in Honduras, Central America.

I should be pleased to answer any further questions.

Sincerely yours,

John W. Weeks
Secretary-Treasurer

JWW:b
Enclosure

February 4, 1971

Internal Revenue Service
P. O. Box 9122
J. F. Kennedy Post Office
Boston, Massachusetts 02203

Dear Sirs:

In connection with the enclosed letter, I have indicated on page 2 that the present policies and practices of the School on admissions are racially non-discriminatory.

I should like to point out for your information that the Escuela Agricola Panamericana, with local address as listed on the letterhead, is actually located in Honduras, Central America.

I should be pleased to answer any further questions.

Sincerely yours,

John W. Weeks
Secretary-Treasurer

JWW:b
Enclosure

Department of the Treasury

JAN 19 1971



District Director

Internal Revenue Service

Date:

In reply refer to:

November 30, 1970

AU:EO

Escuela Agricola Pan-Americana, Inc.

140 Federal Street Room 1301

Boston, Mass. 02110

20 Providence St - Room 1001
 Statler Bldg
 Boston, Mass

Gentlemen:

The Internal Revenue Service, after careful study, has concluded that private schools with racially discriminatory admissions policies are not legally entitled to Federal tax exemption and that contributions to such schools are not deductible as charitable contributions. This position is applicable to all private schools in the United States at all levels of education. The enclosed statements discuss this position in greater detail.

The Service will continue to recognize the tax exempt status of a private school where it has adopted and administers, or will adopt and administer, a nondiscriminatory admissions policy in good faith, and publicizes the fact within its community. The benefits of tax exempt status and deductibility of contributions will, however, be challenged by the Service where a private school practices racial discrimination in its admissions policy.

We are now reviewing all rulings and determinations issued to private schools in the United States in the light of this position. With but few exceptions, our present files on educational organizations do not contain information on admissions policies and related facts. Thus, this inquiry is being directed to all schools having Service rulings of tax exemption.

To enable us to determine your correct status, we ask that you answer the questions on page two of this letter. You may retain for your files the enclosed copy of this letter. If you wish, you may submit any documents you feel will have a bearing on the matter. Your reply should be made over the signature of a principal officer of your organization and should be returned to this office in the enclosed envelope within thirty days. If you are in process of clarifying or modifying your admissions policy, you may request an extension of time in which to supply additional information.

Your reply will be evaluated promptly, and you will be advised of our findings. If it appears that your exemption is brought into question, you will have an opportunity to present additional evidence and be heard before a decision is reached.

Form L-339 (11-70)

Thank you for your cooperation.

Very truly yours,

William E. Williams

District Director

Information to be Submitted to Internal Revenue Service

1. What are the present policies and practices of your school on admissions? ☒ Racially Nondiscriminatory ☐ Racially Discriminatory ☐ Other (Please explain.)
2. If you have a racially nondiscriminatory admissions policy explain the manner in which it has been widely publicized. (Please furnish pertinent information from your catalog, local newspaper or other similar publication, and other supporting information demonstrating wide dissemination.)
3. If you are undertaking to modify or clarify your admissions policy, explain your new or modified policy and your proposed methods of publicizing it. If you have already taken action, please furnish copies of any documents by which your policy is being established and publicized.

I declare that I have examined this questionnaire, including the accompanying statements, and to the best of my knowledge and belief it is true, correct and complete.

<u>Date</u>	<u>Signature of Officer</u>	<u>Title</u>
-------------	-----------------------------	--------------

List of Attachments:

News Release dated 7/10/70

News Release dated 7/19/70

Self-addressed envelope

News Release

For Release: Sunday
July 19, 1970



Internal Revenue Service
Washington, DC 20224
Tel. (202) WO 4-4021

IR-1052

Washington, D. C. -- The Internal Revenue Service today announced it has issued favorable rulings of exemption to six private schools that have announced racially nondiscriminatory admissions policies. The schools are located in five different southern states.

The rulings were the first to be issued under the statement of position announced by the IRS on July 10 concerning the tax status of private schools. Other applications for exempt rulings, pending at the time of the announcement, which meet the stated standards will be processed expeditiously, the IRS said.

The IRS said the written inquiry on admissions policies to be sent to all private schools that currently hold favorable tax exemption rulings is now being developed. Inquiry letters are expected to be sent out by the 58 IRS district directors within a few weeks.

The six schools to which new favorable rulings of exemption were issued had provided the IRS complete information that they had a racially nondiscriminatory admissions policy announced within their respective communities.

The schools are:

Nathanael Green Academy, Inc.
Siloam, Georgia

The Heritage School, Inc.
Newnan, Georgia

The Gaffney Day School
Gaffney, South Carolina

Desoto School, Inc.
Helena, Arkansas

Southeast Education, Inc.
Dothan, Alabama

Pamlico Community School
Washington, North Carolina

(More)

In response to questions it has received, the IRS also issued a more detailed explanation of its July 10 statement of position on the tax status of private schools. In that statement the IRS said, in the future, favorable rulings of tax exemption would be available where schools announced racially nondiscriminatory admissions policies.

The IRS said its July 10 statement does not affect a school's ordinary admissions policies which have no relation to race. The IRS specifically added that a school's ordinary academic standards will not be affected.

The IRS explained that its July 10 statement is applicable to all private schools throughout the United States, except as limited by the order of a three judge Federal District Court in the District of Columbia, in Green v. Kennedy and Thrower. That court has ordered that rulings be issued in Mississippi only under terms and conditions approved by the court.

In its initial nationwide review of the present status of private schools, the IRS said that where a school has adopted and publicly announced a racially nondiscriminatory admissions policy, it will assume, in accord with normal procedures in requests for rulings, that such policy has been adopted and will be maintained in good faith. If subsequent examination by an IRS field office indicates that a school has not administered such a policy in good faith, the tax exempt status of the school will be challenged.

The IRS also said that, should an existing ruling of a private school be revoked as the result of such a challenge, persons contributing to the school will be allowed to deduct contributions made prior to the date of the public announcement by the IRS of the revocation. This follows the usual IRS rules and procedures on contributions.

The IRS added that its statement of position on racially nondiscriminatory admissions policies would be applicable to all private schools, whether church related or not. Selectivity of students, as by a religious seminary, having no relation to racial discrimination would not be inconsistent with the IRS statement of position.

#

7/19/70

News Release



Internal Revenue Service
Washington, DC 20224

Tel. (202) WO 4-4021

For Release: 4:00 PM, EDT Fri.
July 10, 1970

IRS Announces Position on Private Schools

Washington, D.C. -- The Internal Revenue Service announced today that it has been concluded it can no longer legally justify allowing tax-exempt status to private schools which practice racial discrimination nor can it treat gifts to such schools as charitable deductions for income tax purposes.

The Internal Revenue Service will proceed without delay to make favorable rulings of exemption immediately available to private schools announcing racially nondiscriminatory admissions policies and to deny the benefit of tax-exempt status and deductibility of contributions to racially discriminatory private schools.

The Service said that favorable rulings given to private schools in the past will remain outstanding where the school is able to show that it has racially nondiscriminatory admissions policies.

All private schools with favorable rulings outstanding will receive a written inquiry from the District Director of Internal Revenue and it is anticipated that in most instances evidence of a nondiscriminatory policy can be supplied by reference to published statements of policy or to the racial constituency of the student body.

Where a school fails to establish that it has a racially nondiscriminatory admissions policy, an outstanding ruling of exemption will be withdrawn. However, a school seeking to clarify or change its policies and practices will be given a reasonable opportunity to do so in order to retain its ruling of federal tax exemption. In any event, full opportunity to present evidence and be heard will be provided in accordance with usual revenue procedures and the right to appeal to the courts will be available. Similar principles will be followed in acting upon requests made by new schools for rulings.

#

4:00 PM, EDT
7/10/70

April 16, 1971

Mr. William C. Nugent II
Tax Attorney
United Fruit Company
Prudential Center
Boston, Massachusetts 02199

Dear Mr. Nugent:

Enclosed is a copy of form 4653, which I filed
on behalf of Escuela Agricola Panamericana, and which
you requested I send you. As I mentioned on the
telephone, the IRS has not yet responded.

Sincerely,

John W. Weeks
Secretary-Treasurer

JWW:b

Enclosure

BOYD, MACCRELLISH & WEEKS
COUNSELLORS AT LAW
75 FEDERAL STREET
BOSTON, MASSACHUSETTS 02110

RALPH G. BOYD
WILLIAM H. MACCRELLISH, JR.
WILLIAM D. WEEKS
BANCROFT B. WHEELER
JAMES H. BARNHILL

AREA CODE 617 426-3125

November 19, 1970
WDW/g

Mr. John W. Weeks, Deputy Director
Museum of Science
Science Park
Boston, Massachusetts

Dear Johnny: Re: Escuela Agricola Pan-Americana Inc.

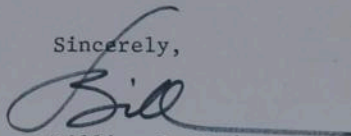
Enclosed is the Internal Revenue Service Form 4653 -
"Notification Concerning Foundation Status" - which you should
file for the above corporation.

Following our discussion, it seems pretty clear to
me that you should check Box No. 3 to indicate that the
Foundation is a school. In addition, all you need do is
fill in the name, address and employer I.D. number for the
school and then sign where indicated at the bottom of the
form.

You apparently do not need to complete the financial
schedule on page 2.

If you have any questions please be sure to let me
know.

Sincerely,



William D. Weeks

Enclosure



OLD COLONY TRUST COMPANY

Allied with The First National Bank of Boston

July 29, 1970

Mr. John W. Weeks, Secretary-Treasurer
Escuela Agricola Pan-Americana, Inc.
c/o Museum of Science
Science Park
Boston, Massachusetts 02114

Dear Mr. Weeks:

Escuela Agricola Pan-Americana, Inc.

I am sure you realize that the Income Tax Reform Act of 1969 has caused many problems for charitable accounts, probably forcing many institutional accounts, tax-exempt under Section 501 (c) (3) of the 1954 Internal Revenue Code, to be considered "private foundations" beginning January 1, 1970.

As you no doubt know, any charity that is considered a private foundation must pay an income tax on its investment income for 1970 and furnish the Internal Revenue Service with an annual information return and an annual report showing a balance sheet at the beginning of the year and a complete accounting of income, disbursements, contributions, and grants.

Because of all the complications caused by this Act, we are suggesting that you contact your counsel and have him advise you as to the specific requirements for your organization under this Act.

Sincerely yours

Joseph W. Hinckley
Joseph W. Hinckley
Trust Officer

*Copy sent to WDW 10/1/70 with IRS tax
ruling letter*

ONE FEDERAL STREET, BOSTON, MASSACHUSETTS 02110

Department of the Treasury
Internal Revenue Service



Official Business

Postage and Fees Paid
Internal Revenue Service

POSTMASTER: This matter must be forwarded and delivered without payment of postage due, if forwarding address is to a foreign country, or if no forwarding address, treat in accordance with section 205.36, Postal Manual.

▲
Peel off the blue label above and place it in the address area of the Form 4653 you file.

Package 4653 (June 1970)

Public Law 87-397 requires recipients of dividends, interest, or other payments to furnish identifying numbers to payers required to report such payment to the Internal Revenue Service. This number is required to be furnished to the payer whether or not the payee is required to file a tax return or is covered by Social Security.

1. Enter the identifying number in this box (include all hyphens) →
2. Please print or type the exact name and address of the record owner or owners of this account if it does not appear below. If the name or address is not correct make the necessary changes. (Underline name of the person whose number is used, if account is in more than one name.)

04-2104172

THIS FORM IS FOR INSTRUCTION
PURPOSES ONLY
USE CARD FORM ENCLOSED WHEN
RETURNING IDENTIFYING NUMBER

3. Mail this form to →

INSTRUCTIONS

PROPER IDENTIFYING NUMBER TO BE FURNISHED

The identifying number which should be furnished is that of the record owner of the account. If the account belongs to you as an individual, your social security number must be furnished. If, however, the account is in more than one name or is in the name of other than the actual owner, consult the guidelines on the reverse side to determine the proper number to furnish. Trusts, estates, corporations, partnerships, nonprofit and tax-exempt organizations (including churches, clubs, etc.) must use Employer Identification Numbers even though they have no employees.

HOW TO FURNISH AN IDENTIFYING NUMBER TO THE PAYER

IF YOU HAVE A NUMBER AND:

- (a) If a check is enclosed providing a space to enter your number, write the number, including all hyphens, in that space. The payer will record that number and you do not have to use this form. If the check shows more than one person, underline the name of the person whose number is used.
- (b) If a check is not enclosed or a check is enclosed without a space to enter your number, write the number in the block provided in item 1 and mail to the payer. Please be sure your name and address is shown correctly in item 2.

HOW TO OBTAIN A NUMBER

IF YOU DO NOT HAVE A NUMBER or you do not know it, you may obtain an application for a number from any local office of the Social Security Administration or Internal Revenue Service. If you have recently applied for an identifying number, wait for the notice of your number, and do not make another application. After you have received notice of your number, enter the number in the space provided in item 1 and mail to the payer. Please be sure your name and address is shown correctly in item 2.

October 21, 1968

Mr. Wilbur W. Lauer
Vice President of Personnel -
Administration
United Fruit Company
Prudential Building
Boston, Massachusetts 02199

Dear Will:

I am enclosing for your information a copy of a letter just received from the I.R.S. in Washington. I am sure you will be as interested as I was to learn that even they could not find the March 27th letter. In any event, I guess we now have something which will serve our purposes.

This is also to let you know how much I appreciate the prodding you contributed to this matter, and I trust you will thank all those concerned for me.

Sincerely,

John W. Weeks

Secretary-Treasurer

JWW:b
Enclosure

Copies of IRS letter sent

- to ① Ford Fdn Mexico (Stevenson) 10/21/68
② de Sola 10/21
③ Lanier (U.F.Co.) 10/21

October 21, 1968

Dr. James H. Stevenson
Program Specialist in
Agricultural Business
The Ford Foundation
Paseo de la Reforma 243
Mexico 5, D.F.

Dear Dr. Stevenson:

Supplementing my letter of October 3rd, I am
pleased to enclose a copy of a letter from the Internal
Revenue Service referring to the tax exemption status
of Escuela Agricola Pan-Americana, Inc.

Sincerely yours,

John W. Weeks
Secretary-Treasurer

JWW:b
Enclosure

October 21, 1968

Dr. James H. Stevenson
Program Specialist in
Agricultural Business
The Ford Foundation
Paseo de la Reforma 243
Mexico 5, D.F.

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Sincerely yours,

John W. Weeks
Secretary-Treasurer

JWW:b
Enclosure

US Treasury Department

Internal Revenue Service

Washington, DC 20224

Date: OCT 18 1968

In reply refer to:

T:PS:T:BP



Mr. John W. Weeks
Escuela Agricola Pan-
Americana, Inc.
Museum of Science
Science Park
Boston, Massachusetts 02114

Dear Mr. Weeks:

In response to your letter of October 3 our records disclose that on March 27, 1943, we issued a ruling letter to the Escuela Agricola Pan-Americana, Inc., Boston, Massachusetts, in which it was granted exemption from Federal income tax as an organization described in section 101(6) of the Internal Revenue Code of 1939 (which corresponds to section 501(c)(3) of the 1954 Code). Contributions to the organization are deductible by donors as provided in section 170 of the Code.

Unfortunately, we are unable to provide you with a copy of the ruling letter, inasmuch as the correspondence and related documents pertinent to the exemption have been destroyed pursuant to our disposal program.

We trust that this letter will be acceptable as evidence of your status for Federal income tax purposes.

Sincerely yours,

A. L. O'Connell

Chief,
Technical Services Branch

October 3, 1968

Dr. James H. Stevenson
Program Specialist in
Agricultural Business
The Ford Foundation
Paseo de la Reforma 243
Mexico 5, D.F.

Dear Dr. Stevenson:

With reference to your letter of September 13 to Mr. de Sola, and also to Mr. Armour's letter of September 23, this is to inform you about the information requested as to EAP's tax status.

At the present moment I am unable to locate the document to which you refer, however, I have written directly to the Internal Revenue Service in Washington, D.C. requesting a copy of the ruling issued by them to the school on March 27, 1943. This ruling granted EAP exemption from the income tax as an educational institution under the provisions of the Internal Revenue Code - present Section 501 of the Code. Escuela has been listed, and is still listed in the Cumulative List (publication #78) of organizations contributions to which are deductible by donors under Section 170 of the Internal Revenue Code for Federal Income Tax purposes.

I wish to let you know through this communication how apologetic I am at our inability to get the desired document to you at this time, and can only add that I will send it to you as soon as it is received from Washington.

Sincerely yours,

John W. Weeks
Secretary-Treasurer

JWW:b
cc: Mr. Francisco de Sola
Mr. Robert Armour

September 23, 1968

Dr. James H. Stevenson
Program Specialist
in Agricultural Business
The Ford Foundation
Paseo de la Reforma 243
Mexico 5, D.F.

Dear Dr. Stevenson:

I refer to a copy of your letter addressed to Don Francisco de Sola dated September 13.

Since the information you requested is not available, either in San Salvador or El Zamorano, I have taken the liberty of informing our Secretary-Treasurer, Mr. John Weeks, in Boston as follows.

LT

Mr. John Weeks
Secretary-Treasurer
Escuela Agrícola Panamericana, Inc.
Museum of Science
Science Park
Boston, Mass. 02114

GAMBLE FORD FUND MEXICO REQUIRES INFORMATION TAX STATUS EAP
REF. RULING 501 (c) (3) U.S. IRS CODE PLEASE SUPPLY EXEMPTION
INFORMATION PREFERRABLY PHOTOCOPY OF DOCUMENT TO FF NEW YORK
FOR TRANSMITTAL TO GAMBLE LETTER FOLLOWS.

ARMOUR

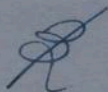
It may be that Mr. de Sola will have acted in similar fashion but, due to the urgency of request I thought it best to let Mr. de Sola know that only Mr. Weeks could supply the information requested.

- 2 - Dr. James H. Stevenson

Incidentally it might be well to send the form you suggest, made up by the Ford Foundation, directly to Mr. Weeks, at the above address, in case he is unable to provide a photocopy of the IRS document.

With best regards.

Sincerely,

A handwritten signature in dark ink, consisting of a stylized, cursive 'R' followed by a series of loops and a final upward stroke.

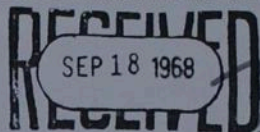
R. P. Armour
Director

cc: Mr. Francisco de Sola
Mr. John W. Weeks

September 13, 1968

Don Francisco de Sola,
H. de Sola e Hijos Sucrs.,
Apartado Postal 53,
San Salvador,
El Salvador, C.A.

ESCUELA AGRICOLA PANAMERICANA



Dear Chico,

I met our contact in the airport in C.C. and got the signed letter. Today we put the finishing touches on our part and sent it off to New York.

*McDixon -
Use advice for
an early reply*

The next thing we will need is information on the school's tax status. I assume it has a tax exemption-ruling under section 501 (c) (3) of the U.S. Internal Revenue Code.

If this is true would you merely get a photocopy and send it up here to me. If you don't let me know, then I will send you a form the Foundation has put together which you can fill out.

Sincerely yours,

James H. Stevenson
Program Specialist in Agricultural Business

JHS:vh
c.c. Mr. Robert Armour
Dr. W.K. Gamble

US Treasury Department



Internal Revenue Service
Washington, DC 20224

Date:

In reply refer to:

Oct. 9, 1968

T:PS:T

▷ Mr. John W. Weeks
ESCUELA AGRICOLA PAN-AMERICANA, INC.
Museum Of Science
Boston, Massachusetts 02114

Dear Mr. Weeks:

This is to let you know that we have received your inquiry of Oct. 3, 1968.

We will send you a reply as soon as possible.

Very truly yours,

A. L. O'Connell, Chief
Technical Services Branch

FORM 37MA (REV. 3-67)

October 3, 1968

Internal Revenue Service
Treasury Department
Washington, D.C.

Attention: Exempt Organizations Branch
Office of Assistant Commissioner-
Technical

Gentlemen:

On March 27, 1943 the Internal Revenue Service issued a ruling that Escuela Agricola Pan Americana, Inc. was exempt from income tax as an educational institution under the provisions of the Internal Revenue Code -- present section 501 of the Code. Escuela has been listed and is still listed in the Cumulative List (Publication No. 78) of organizations contributions to which are deductible by donors under section 170 of the Internal Revenue Code for Federal income tax purposes.

Recently Escuela Agricola Pan Americana, Inc. was promised a very substantial donation in connection with its educational efforts. However, the prospective donor wished to have a copy of the Exemption Ruling received by Escuela from the Internal Revenue Service; -- apparently the donor organization does not rely entirely on the listing in the Cumulative List when it makes substantial contributions.

Unfortunately the ruling which we received in 1943 cannot be located, and perhaps was lost when Escuela changed the location of its offices.

Inasmuch as the prospective donation means so much to us, we would very much appreciate it if you would furnish us with a copy of this ruling from your files.

We will be glad to defray any expenses connected with the procurement, copying and mailing of the ruling.

Sincerely yours,

John W. Weeks

Secretary-Treasurer

JWW:b

Copy to W. L. Laver

from the Treasury files

UNITED FRUIT COMPANY

GENERAL OFFICES, PRUDENTIAL CENTER

BOSTON, MASSACHUSETTS 02199

ROBERT J. KELLIHER
TAX COUNSEL

TELEPHONE

262-3000

October 1, 1968

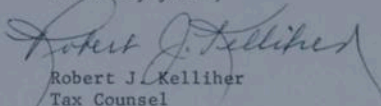
Mr. John W. Weeks
Museum of Science
Science Park
Boston, Massachusetts

Dear Mr. Weeks:

I attach hereto a suggested letter to the Exempt Organizations Branch of the Internal Revenue Service requesting a copy of the Exemption Ruling issued to Escuela in 1943.

I would suggest that this letter be typed on Escuela's letter-head, and signed by you.

Sincerely yours,


Robert J. Kelliher
Tax Counsel

Attachment

Sept. 20

Wire:

from Regis igalpa

Gamble Ford Found. Mex requires information ~~XXX~~ tax status EAP REF
Ruling 501 (C) (3) US IRS Code . Please supply exemption information
preferably a photocopy of documents to Ford Foundation NY for
transmittal to ~~XXX~~ Gamble . Letter follows Signed: Armour

called & alerted Will Lauer Mon. 9/23

*9/24 - UFCo. tax man will contact IRS directly
to see if either the original letter can be
found, or else a new one issued.*

Talked to Bancroft Wheeler
at Bill's Office 11/27.

He talked to Kelleher +
told him we file in Delaware.
Doesn't know whether K
will want anything more (in
view of our raising money
here - as well as around the U.S.)
but will advise me.



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
JOHN FITZGERALD KENNEDY FEDERAL BUILDING
GOVERNMENT CENTER
BOSTON, MASSACHUSETTS 02203

November 26, 1967

IN REPLY REFER TO

Esculla Agricola Pan-America, Inc
140 Federal Street (Room 1301)
Boston, Mass.

Dear Sir:

Kindly contact the undersigned in regard to your organization's exemption from Federal Income Tax as stated in your determination letter dated 1 March 1943.

Very Truly Yours

Paul A. Roberts

Paul A Roberts
Internal Revenue Agent

Phone: 223-6065

11/28/67. Copy sent to Bancroft Wheeler of Boyd, Mc Clellan & Weeks



Franklin Moore
Secretary
James A. MacKenzie
Assistant Secretary

United Fruit Company

General Offices
30 St. James Avenue
Boston 16, Massachusetts
Phone HUbbard 2-9700

October 29, 1964

Mr. John W. Weeks
140 Federal Street
Boston, Massachusetts

Dear John:

Attached hereto is the tax-exempt questionnaire on the Escuela which our Tax Department has now completed. You should sign this on behalf of the School under Item 19 and return to the Internal Revenue in the enclosed envelope as soon as possible since they are apparently in a hurry to obtain the information.

Best regards,

Franklin Moore

Attachments

*Sent copy of the IRS letter & questionnaire
to Wheeler of B M & Weeks on 11/29/67*

MUSEUM OF SCIENCE
Science Park

02114

November 15, 1967

Senator William Weeks
c/o Boyd, MacCrelish & Weeks
75 Federal St.
Boston, Mass. 02110

Dear Bill:

I am enclosing herewith a copy of the letter I described to you over the telephone from Mr. Kelleher.

As I informed you, I am and have been the secretary-treasurer of Escuela Agricola Pan-Americana, Inc. for the past five or six years.

E.A.P. is a Delaware corporation and has all its assets at the location of the school in Honduras, with the exception of the endowment funds held by the Old Colony Trust Company.

I will greatly appreciate your assistance in answering this letter in the proper fashion, and I might point out in closing that this is the first time to my knowledge that such a request has been made of E.A.P.

Best regards,

Sincerely,

Enc. 2
JWW:K

JOHN W. WEEKS
Secretary-Treasurer



ELLIOT L. RICHARDSON
ATTORNEY GENERAL

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF THE ATTORNEY GENERAL
STATE HOUSE • BOSTON 02133

November 9, 1967

Escuela Agricola Pan American, Inc.
140 Federal Street
Room 1301
Boston, Massachusetts

Gentlemen:

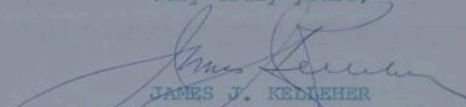
We have been informed that the addressed organization claims to be a charitable corporation entitled to tax exemption.

An examination of our files discloses no proper filings of annual financial reports, under G. L. c. 12, s. 8F, or charter and by-laws under G. L. c. 12, s. 8J.

We are enclosing herewith a pamphlet containing copies of the sections referred to and copies of our form of annual reports.

Kindly give the matter your immediate attention.

Very truly yours,


JAMES J. KEDDEHER
Assistant Attorney General
Director, Division of Public Charities

JJK:em
Enclosures



U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

Gentlemen:

The Internal Revenue Service is converting its records of organizations exempt under Sections 501(a) or 521 of the Internal Revenue Code so that the records can be maintained and processed on the Service's Automatic Data Processing (ADP) equipment. Processing on ADP will better serve the needs of the Government, exempt organizations, and the general public and will facilitate the preparation of rosters and publications listing exempt organizations, such as the Cumulative List of Organizations Contributions to Which Are Deductible (Publication 78).

Under the authority of Sections 6001 and 6033 of the Internal Revenue Code and regulations issued thereunder, each exempt organization is requested to complete the attached questionnaire and return it in the enclosed pre-addressed envelope within 15 days in order to facilitate this conversion.

It is important to your organization that the questionnaire be filled in completely and accurately, and returned promptly. Please forward this questionnaire immediately to the person authorized to act for the organization named on page 4, should this be necessary. Organizations which are no longer active or are not currently in an exempt status should so note as provided in the general instructions below and return it in the enclosed envelope. Organizations not returning questionnaires will be presumed either inactive or no longer interested in maintaining their tax-exempt status.

Sincerely yours,

12-28-64: Original returned to
Mr. Moore for forwarding
to Mr. Weeks for
signature and filing.

Bertrand M. Harding

Acting Commissioner

GENERAL INSTRUCTIONS

1. Complete this questionnaire promptly unless your organization:
 - a. Has previously submitted a completed copy of this questionnaire to the Internal Revenue Service.
 - b. Has received a ruling or determination letter from the Service dated after June 30, 1964.
2. If your organization is no longer active or no longer tax

exempt, so indicate in item 1 of the questionnaire in lieu of the name and complete item 19 only.

3. The specific instructions are numbered to correspond with the questionnaire. Your answers should relate only to the organization to which this questionnaire is addressed. Use page 4 to provide explanatory information. Attach additional sheets if required.

4. Upon completion, detach and mail the questionnaire in the enclosed pre-addressed envelope.

SPECIFIC INSTRUCTIONS

(Please Read Instructions Carefully Before Completing Our Form)

1. Enter in item 1 the complete, unabbreviated name of your organization. Examples: American Legion Shaw-Paulin Post Number 241; First Baptist Church Missionary Society.

2. If your organization has been issued an Employer Identification Number, record it in item 2. If not, insert "None."

3. Enter in item 3 the exact address (include ZIP code) of your organization. Whenever possible, use an address which will not change from year to year. If the address given is the business or home address of an individual, also include the name of such individual. Examples:

c/o John Smith, Treasurer
650 E. Main Street
Elmville, Arkansas 66666
225 Central Avenue
Elmville, Arkansas 66666

4. Enter in item 4 any name other than that shown in item 1 by which your organization is commonly known. Example: Veterans Victory Club.

5. If your organization has received an individual ruling or determination letter from the Internal Revenue Service, check box 1 in item 5. If your organization is covered by a group ruling, check box 2. Enter the date of the ruling or determination letter, if known, in the space provided. If you do not know the basis of your organization's exemption, or if the exemption is on some basis other than a ruling or determination letter, check box 3 and explain on page 4.

6. Enter in item 6 the subsection of the Internal Revenue Code under which your organization is exempt.

7. Table 1 on page 2 is a classification of exempt organizations arranged according to the exemption subsections of the Internal Revenue Code of 1954 and covers all of the specific purposes for which an exempt status is authorized. Select and circle the item or items that best describe your organization. Most organizations will select only one item; however, select all which apply. Then enter in item 7 the line numbers of the selected items. Organizations with exemptions under earlier provisions of law should disregard the subsection numbers shown in Table 1.

8. Check the one box in item 8 which best describes the legal form of your organization. If your organization is not a corporation, a trust, a partnership, or a cooperative, check box 5.

9. If your organization is a foundation, check box 1 or 2 as appropriate in item 9. A private foundation is one organized by an individual, a family, or a corporate or other business undertaking which is substantially supported by such parties.

A public foundation is one supported primarily by contributions from the general public or governmental bodies. If your organization is not a foundation, leave this item blank.

10. If your organization was organized or formed in the United States, its possessions, or its territories, check box 1 in item 10. Otherwise, check box 2.

11. Table 2 on page 4 is a listing of major purposes, activities, operations or types of exempt organizations. Circle any items listed in table 2 which describe the current major purposes, activities, operations or types of your organization. Circle as many items as may apply. Then enter in item 11 the line numbers of the selected items.

12. Enter in item 12 the month in which your organization's accounting year ends.

13. If yours is a central or parent organization of a national, regional, or geographic grouping of organizations, check box 1 in item 13. If yours is an intermediate organization of a national, regional, or geographic grouping of organizations, such as the state headquarters of a national organization, check box 2. If yours is a local affiliate of a national, regional, or geographic grouping of organizations, or an auxiliary which is a local affiliate of a national, regional, or geographic grouping of auxiliaries, check box 3. If yours is an independent organization or independent auxiliary (i.e., not affiliated with a national, regional, or geographic grouping of organizations), check box 4.

14. If yours is a local or intermediate organization, give the full name and address of the central organization in item 14; if not leave this item blank.

15. If yours is a central or intermediate organization, record the number of your local affiliates in item 15; if not, leave this item blank.

16. Check the applicable boxes in item 16 to indicate the returns your organization has filed within the past three years.

17. If your organization filed a group return within the past three years, enter the number of organizations included in your latest return in item 17. Otherwise leave this item blank.

18. Enter in item 18 the city in which is located the District Director's office with which your organization filed its last return. If not required to file a return, enter the city of the District Director's office in which is located your organization's principal place of business (or address).

19. Enter signature, title, and date of signing in item 19.

TABLE 1—CLASSIFICATION OF EXEMPT ORGANIZATIONS

Line No.	Classification	Code subsection	Line No.	Classification	Code subsection
010	Government instrumentality	501(c)(1)	090	Voluntary employees' beneficiary association (Nongovernment employees)	501(c)(9)
020	Title-holding corporation	501(c)(2)	100	Voluntary employees' beneficiary association (Government employees)	501(c)(10)
030	Charitable organization	501(c)(3)	110	Teachers' retirement fund association	501(c)(11)
031	Educational organization	501(c)(3)	120	Benevolent life insurance association	501(c)(12)
032	Literary organization	501(c)(3)	121	Mutual ditch or irrigation company	501(c)(13)
033	Organization to prevent cruelty to animals	501(c)(3)	122	Mutual or cooperative telephone company	501(c)(14)
034	Organization to prevent cruelty to children	501(c)(3)	123	Organization like those on lines 120, 121 or 122	501(c)(15)
035	Organization for public safety testing	501(c)(3)	130	Burial association	501(c)(16)
036	Religious organization	501(c)(3)	131	Cemetery company	501(c)(17)
037	Scientific organization	501(c)(3)	140	Credit union	501(c)(18)
040	Civic league	501(c)(4)	141	Other mutual corporation or association	501(c)(19)
041	Local association of employees	501(c)(4)	150	Mutual insurance company or association other than life or marine	501(c)(20)
042	Social welfare organization	501(c)(4)	160	Corporation financing crop operations	501(c)(21)
050	Agricultural organization	501(c)(5)	170	Supplemental unemployment compensation trust or plan	501(c)(22)
051	Horticultural organization	501(c)(5)	180	Apostolic and religious organization	501(d)
052	Labor organization	501(c)(5)	190	Farmers' cooperative	501(e)
060	Board of trade	501(c)(6)			
061	Business league	501(c)(6)			
062	Chamber of commerce	501(c)(6)			
063	Real-estate board	501(c)(6)			
070	Pleasure, recreational or social club	501(c)(7)			
080	Paternal beneficiary society, order or association	501(c)(8)			

FORM M-2284 (Rev. 2-18-64)

Escuela Agricola Pan-Americana, Inc.
67 Milk Street
Boston, Mass.

ITEM NO. REMARKS (GIVE ADDITIONAL REMARKS WHICH PERTAIN TO QUESTIONS ON REVERSE SIDE, SHOWING ITEM NUMBER)

TABLE 2—PURPOSES, ACTIVITIES, OPERATIONS OR TYPES OF EXEMPT ORGANIZATIONS

Line No.	Description	Line No.	Description	Line No.	Description
01	Arts (Performing Arts, Fine Arts, etc.)	28	Exhibitions, Fairs, Trade Shows	59	Pension, Profit-Sharing Trust, etc.
02	Advertising	29	Farming	60	Perpetual Care Fund
03	Alumni Activities	30	Federal, State or Local Government Agency	61	Professional Advancement
04	Association of Employees	31	Financial Services	62	Public Safety
05	Association of Employers	32	Fraternity or Sorority	63	Publishing, Radio, TV, etc.
06	Athletics	33	Fund Raising	64	Real Estate Activities
07	Book Store	34	Garden Club	65	Recreation
08	Business Promotion	35	Gifts to Charitable Organizations	66	Religious Institution (Church, Synagogue, etc.)
09	Cafeteria, Restaurant, Snack Bar, Food Services	36	Gifts to Individuals	67	Religious (Other)
10	Camp	37	Handicapped, Aid to	68	Rental of Owned Property
11	Cemetery or Burial Association	38	Health Agency	69	Research and Development
12	Civic Welfare	39	Historical Sites, Historical Records, Preservation of, etc.	70	Retirement Plan
13	Civil Liberties or Rights	40	Hobby Club	71	Royalties, Receipt of
14	Club	41	Hospital, Nursing Home, etc.	72	Scholarships
15	Commemorative Organization (Centennial, Monument, etc.)	42	Housing for Aged	73	Senior Citizens or Retirees
16	Commodity Exchange	43	Housing (Other)	74	Services to Members
17	Community Deterioration, Prevention of	44	Humanitarian Activities	75	Sick or Death Benefits to Members
18	Community Fund	45	Indian (Tribe, Cultures, etc.)	76	Social Activities
19	Conservation (Natural Resources, Wildlife)	46	Industrial Development	77	Sports Activities
20	Country Club	47	Insurance	78	Student Activities
21	Credit Reporting	48	International Operations	79	Testing
22	Educational Institution	49	Juvenile Delinquency, Combating of	80	Thrift Shop, Retail Outlet, etc.
23	Educational (Other)	50	Legislative Activities	81	Traffic or Tariff Bureau
24	Emergency or Disaster Aid Fund	51	Library	82	Unemployment Benefits
25	Employees, Welfare of	52	Loans	83	Urban Renewal
26	Employment Assistance, Retraining, Apprentice or Vocational Training, etc.	53	Marketing Members' Products	84	Vacation Plan
27	Endowment Fund	54	Medical Care	85	Veterans Activities
		55	Museum	86	Volunteer Firemen's Organization
		56	Nursery	87	Voter Education
		57	Parent or Parent-Teachers Association	88	World Peace, Promotion of
		58	Patriotic Activities	89	YMCA, YMHA, etc.
				90	Youth Activities

READ THE INSTRUCTIONS ON PAGE 2 BEFORE ANSWERING QUESTIONS

(Use reverse side or attach additional sheets if necessary)

FOR INTERNAL REVENUE
SERVICE USE ONLY

FOR IRS USE ONLY

1. COMPLETE NAME OF TAX EXEMPT ORGANIZATION

Escuela Agricola Pan-Americana, Inc.

2. EMPLOYER IDENTIFICATION NUMBER

04-2104172

3. ADDRESS (STREET, CITY, STATE AND ZIP CODE)

140 Federal St., Rm. 1301, Boston, Mass. 02110 formerly 67 Milk Street, Boston, Mass.

4. OTHER NAMES BY WHICH ORGANIZATION IS KNOWN (USE REVERSE SIDE IF NECESSARY)

5. BASIS FOR EXEMPTION

1 ☒ INDIVIDUAL RULING OR DETERMINATION LETTER

2 ☐ GROUP RULING

3 ☐ OTHER

DATE OF LETTER/RULING

March 27, 1943

6. SUBSECTION OF CODE UNDER WHICH YOUR ORGANIZATION IS EXEMPT:

Sec. 501(c)(3) of 1954 Code

7. CLASSIFICATION OF EXEMPT ORGANIZATIONS (ENTER LINE NUMBERS FROM TABLE 1)

(031), (), (), ()

8. FORM OF ORGANIZATION

1 ☒ CORPORATION 2 ☐ TRUST 3 ☐ COOPERATIVE 4 ☐ PARTNERSHIP 5 ☐ ASSOCIATION

9. TYPE OF FOUNDATION

1 ☐ PRIVATE 2 ☐ PUBLIC

10. PLACE OF FORMATION

1 ☒ U.S. (INCLUDING POSSESSIONS & TERRITORIES) 2 ☐ FOREIGN COUNTRY

11. MAJOR PURPOSES, ACTIVITIES OR OPERATIONS (ENTER LINE NUMBERS FROM TABLE 2)

(22), (), (), ()

12. MONTH IN WHICH ACCOUNTING YEAR ENDS:

December

13. AFFILIATION

1 ☐ CENTRAL 2 ☐ INTERMEDIATE 3 ☐ LOCAL 4 ☒ INDEPENDENT

14. IF A LOCAL OR INTERMEDIATE, ENTER FULL NAME AND ADDRESS OF CENTRAL

15. IF CENTRAL OR INTERMEDIATE, ENTER NUMBER OF LOCAL AFFILIATES:

16. ANNUAL RETURNS FILED

1 ☐ 990 2 ☐ 990-A 3 ☐ 990-C 4 ☐ 990-P 5 ☐ 990-T

6 ☐ 1065 7 ☒ NONE

17. IF A GROUP RETURN WAS FILED, ENTER THE NUMBER OF ORGANIZATIONS INCLUDED IN LATEST GROUP RETURN:

18. CITY OF DISTRICT OFFICE:

19. SIGNATURE AND TITLE

DATE

**DIVISION OF PUBLIC CHARITIES
DEPARTMENT OF THE ATTORNEY GENERAL**

REPORT TO BE FILED BY TRUSTEES OR GOVERNING BOARDS OF PUBLIC CHARITIES SUBJECT TO THE PROVISIONS OF G. L. c. 12, ss. 8B to 8J, INCLUSIVE (AS AMENDED)

This report shall be filed with the Division of Public Charities, Office of the Attorney General, State House, Boston, Mass., on or before June first in each year or on or before the sixtieth day following the end of a fiscal year ending in April or May. This report shall be for the last preceding fiscal year or last preceding calendar year, if no fiscal year.

FOR CALENDAR YEAR _____ Or other taxable year beginning _____, 19 _____, and ending _____, 19 _____

Please type or print plainly

Legal name of organization _____ Address (number, street, city or town, postal zone, and State) _____

Telephone: _____

Names of Trustees, or
President, Secretary and Treasurer

Address

State nature of activities (Attach detailed statement) _____

State the legal form of your organization. Corporation _____ Statute under which incorporated _____ Trust: inter vivos _____
testamentary _____ Unincorporated association _____ Other _____ Date organized _____

SCHEDULE A — RECEIPTS, EXPENSES AND ACCUMULATIONS AND DISTRIBUTIONS

Line No.	RECEIPTS	Principal Account	Income Account
1.	Gross sales or receipts		
2.	Less: Cost of goods sold or of operations (attach schedule)		
3.	Gross profit		
4.	Interest		
5.	Dividends		
6.	Rents and royalties		
7.	Gain (or loss) from sale of assets		
8.	Fees or dues from or on behalf of beneficiaries		
9.	Subscriptions and donations		
10.	Legacies received during year		
11.	Other income (attach itemized statement)		
12.	Total gross income (total lines 3 to 11)		
(a)	Total principal and income receipts		

	EXPENSES	Attributable to Fund Raising	Attributable to Program
13.	Compensation of officers, directors, trustees (Number: _____)		
14.	Salaries and wages of employees (Number: Full time _____ Part time _____)		
15.	Interest		
16.	Taxes		
17.	Rent		
18.	Depreciation and depletion		
19.	Commissions paid for soliciting funds		
20.	Miscellaneous expenses (attach itemized statement)		
21.	Administrative and operating expenses (not included above) (attach itemized statement)		
22.	Total expenses (lines 13 to 21 inclusive)		
(a)	Total expenses, fund raising and program		

	ACCUMULATIONS AND DISBURSEMENTS	
23.	Total net principal and income receipts, [line 12 (a) less line 22 (a)]	
24.	Disbursements:	
	(a) Funds transferred to affiliated organizations out of state (attach statement designating recipient and purpose)	
	(b) Contributions, gifts, grants, etc., paid during year	
25.	Net accumulation of principal and income within the year [line 23 less line 24 (a) and (b)]	
26.	Aggregate accumulation of principal or income at beginning of year	
27.	Accumulation of principal and income at end of year (line 25 plus line 26)	

THERE SHALL BE A FEE OF THREE DOLLARS FOR FILING THIS REPORT, TO BE PAID TO THE DIVISION OF PUBLIC CHARITIES AT TIME OF FILING. PLEASE MAKE CHECKS PAYABLE TO THE COMMONWEALTH OF MASSACHUSETTS.

A public charity which annually furnishes or publishes a financial report containing information as to endowment and other funds, real estate or tangible personal property, income and expenditures may file a copy of such report for any year with the Division as its report for such year as to the matters covered by said report. A public charity required by law to file accounts in the Probate Court may file a copy of such account for any year with the Division as its report for such year as to the matters covered by said account. This report shall not apply to property held for any religious purpose by any public charity. Failure for two successive years to file a report as required by chapter 12, section 8F, as amended, authorizes appropriate action to compel compliance.

Public Law 87-397 requires recipients of dividends, interest, or other payments to furnish identifying numbers to payers required to report such payment to the Internal Revenue Service. This number is required to be furnished to the payer whether or not the payee is required to file a tax return or is covered by Social Security.

1. Enter the identifying number in this box (include all hyphens)
2. Please print or type the exact name and address of the record owner or owners of this account if it does not appear below. If the name or address is not correct make the necessary changes. (Underline name of the person whose number is used, if account is in more than one name.)

04-2104172

THIS FORM IS FOR INSTRUCTION
PURPOSES ONLY.
USE CARD FORM ENCLOSED WHEN
RETURNING IDENTIFYING NUMBER

3. Mail this form to

INSTRUCTIONS

PROPER IDENTIFYING NUMBER TO BE FURNISHED

The identifying number which should be furnished is that of the record owner of the account. If the account belongs to you as an individual, your social security number must be furnished. If, however, the account is in more than one name or is in the name of other than the actual owner, consult the guidelines on the reverse side to determine the proper number to furnish. Trusts, estates, corporations, partnerships, nonprofit and tax-exempt organizations (including churches, clubs, etc.) must use Employer Identification Numbers even though they have no employees.

HOW TO FURNISH AN IDENTIFYING NUMBER TO THE PAYER

IF YOU HAVE A NUMBER AND:

- (a) If a check is enclosed providing a space to enter your number, write the number, including all hyphens, in that space. The payer will record that number and you do not have to use this form. If the check shows more than one person, underline the name of the person whose number is used.
- (b) If a check is not enclosed or a check is enclosed without a space to enter your number, write the number in the block provided in item 1 and mail to the payer. Please be sure your name and address is shown correctly in item 2.

HOW TO OBTAIN A NUMBER

IF YOU DO NOT HAVE A NUMBER or you do not know it, you may obtain an application for a number from any local office of the Social Security Administration or Internal Revenue Service. If you have recently applied for an identifying number, wait for the notice of your number, and do not make another application. After you have received notice of your number, enter the number in the space provided in item 1 and mail to the payer. Please be sure your name and address is shown correctly in item 2.



Franklin Moore
Secretary
James A. MacKenzie
Assistant Secretary

United Fruit Company

General Offices
30 St. James Avenue
Boston 16, Massachusetts
Phone HUbbard 2-9700

March 1, 1965

Mr. John W. Weeks
Room 1301, 140 Federal Street
Boston, Massachusetts

Dear John:

Referring to your note of February 12th and the Forms 2439 sent to you by Tricontinental Corporation, our tax people here tell me that since the Escuela is an eleemosynary outfit which does not pay taxes, the capital gain information is academic. I am returning herewith the forms which you should simply file. They tell me there is nothing to do in this connection.

In connection with our recent conversation regarding the transfer of accounts to Zamorano, the Accounting Department tells me that they will not make it before about the middle of this month; therefore, they will let me know tomorrow the dope on what if anything is needed for the transfer next Monday.

Best regards,

Franklin Moore

Attachments

Form 2439

U.S. Treasury Department
Internal Revenue ServiceNOTICE TO SHAREHOLDER OF UNDISTRIBUTED
LONG-TERM CAPITAL GAINS
FOR CALENDAR YEAR 1964Copy B
To be filed with shareholder's
income tax return
1964

04-2104172

Mr. John W. Weeks, Secretary-Treasurer
Escuela Agricola Pan Americana, Inc.
140 Federal Street, Room 1301
Boston 10, Massachusetts

4-4409-9

Type or print name, address and social security number of shareholder.
If other than an individual, give employer identification number.

Name of Nominee

Low & Co. 04-6012863
c/o Old Colony Trust Company
Boston, Massachusetts 02106Tri-Continental Corporation 13-5441850
65 BROADWAY • NEW YORK, N. Y. 10006

1. Your proportionate share of the designated undistributed capital gains of the above-named company. 2,490.00
Report this amount as a long-term capital gain in Schedule D of your income tax return. \$
2. Tax paid by the company with respect to gain on line 1. (See instructions on back of Copy C for claiming credit or refund of such tax.) 622.50
\$

IMPORTANT: This letter should be retained with your tax records to help you in filing your income tax return.

Tri-Continental Corporation

65 BROADWAY, NEW YORK, N. Y. 10006

January 12, 1965

To Record Holders of Common Stock on December 31, 1964:

Tri-Continental's long-standing dividend policy is to pay out to its security holders all net current income earned on its investments, but generally to retain and keep at work the capital representing long-term gain arising out of changes in its investment portfolio, after payment of the applicable tax. This policy has helped increase asset values; it has helped build up and maintain the Common stockholders' dividend return. The tax effect on the individual Common stockholder is substantially the same as if gains were distributed to him, and as if he paid taxes thereon at his appropriate rate and then turned over three quarters of the gain to Tri-Continental for reinvestment.

Following its basic policy in regard to realized long-term gain, Tri-Continental has paid to the U. S. Treasury, for account of its Common stockholders, a Federal income tax at the rate of 25% on long-term gain realized in 1964.

Enclosed is your Notice, furnished under the provisions of the U. S. Internal Revenue Code, showing *your* share of gain realized in 1964 and *your* share of the Federal income tax paid. That Notice requires you to include in your income tax return for 1964 your share of the Corporation's long-term investment gain, and to take credit for the tax paid by the Corporation. You are allowed to write up the tax cost basis of your stock by 75% of your share of the gain, which is the difference between the gain and the tax paid and thus is the amount kept at work in the Corporation. If your rate of tax on long-term gains is less than the 25% paid by Tri-Continental, you can still take credit for the full amount paid on your behalf and thus create a balance in your favor to offset other tax liabilities or entitle you to a refund.

The Notice applies only to long-term gain taken and taxes paid on behalf of Common stockholders in 1964. It has no relation to the quarterly cash dividends of \$1.64 per share and extra cash payment of 3 cents per share paid by the Corporation during the year, on which full Federal income tax information has previously been furnished to you.

If you also owned shares as at December 31, 1964, registered in the name of a broker or a nominee, you should receive a similar Notice from him pertaining to such shares.

A separate communication is being forwarded to those of our stockholders who are neither citizens nor residents of the United States.

February 12, 1965

Mr. Franklin Moore, Secretary
United Fruit Company
30 St. James Avenue
Boston, Massachusetts 02116

Dear Red:

I enclose copies B & C of Form 2439 indicating the amount of Undistributed Capital Gains and Tax Withheld by the Tri-Continental Corporation for 1964--this information having been submitted to me by Old Colony for income tax purposes, and which you will probably want for your records.

Sincerely yours,



Secretary-Treasurer

JW:ej

Encs.



OLD COLONY TRUST COMPANY

ONE FEDERAL STREET, BOSTON, MASSACHUSETTS 02106

ALLIED WITH

The First National Bank of Boston

January 28, 1965

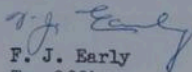
C. A. S. CO.	
BOSTON OFFICE	
RECEIVED ON	
FEB 1 1965	
NOTED	ANS.

Mr. John W. Weeks, Secretary-Treasurer
Escuela Agricola Pan-Americana, Inc.
140 Federal Street, Room 1301
Boston 10, Massachusetts

Dear Mr. Weeks:

Please find enclosed copies B and C of Form 2439
indicating the amount of undistributed capital gains
and tax withheld by the Tri-Continental Corporation
for the year 1964. This information is submitted for
income tax purposes.

Very truly yours


F. J. Early
Tax Officer

Enclosures

June 3, 1963

General Charitable Fund
100 Franklin Street
Boston 10, Massachusetts

Dear Sirs:

In answer to your letter of May 17th addressed to Escuela Agricola Pan-Americana, Inc., 1271 Avenue of the Americas, New York 20, New York, we wish to advise you that this is the New York Office of the same organization you have found listed in the accumulative list issued by the Internal Revenue Service as a tax exempt organization.

We have no late ruling from the Treasury Department, but believe you may count upon our mention in the above listing as evidence of our tax exempt status.

Sincerely yours,

John W. Weeks,
Secretary-Treasurer

JWW:jd

Dear Mr. Weeks: Mr. Stillman is in Europe and
though Escuela is tax-exempt, I am not familiar
with the Cumulative List issued by the Treasury
Department. Do you think that you would like to
handle this matter?

Thank you,
Myriam Pérez
Myriam Pérez

GENERAL CHARITABLE FUND

Distribution Committee

ALEXANDER WHEELER, CHAIRMAN
MRS. HILBERT F. DAY, VICE CHAIRMAN
EDWARD F. GOODE
MAURICE R. GROSS
RALPH LOWELL
BEN G. SHAPIRO
WILLIAM W. WOLBACH

WILBUR J. BENDER,
DIRECTOR

ARTHUR G. ROTCH
CONSULTANT

100 FRANKLIN STREET

BOSTON 10, MASS.

TELEPHONE LIBERTY 2-7432

May 17, 1963

GENERAL CHARITABLE FUND
WAS ESTABLISHED IN 1938 BY BOSTON
SAFE DEPOSIT & TRUST COMPANY TO
FURNISH A MEDIUM THROUGH WHICH
CHARITABLY DISPOSED PERSONS MIGHT
GIVE MONEY TO BE DISTRIBUTED BOTH
PRINCIPAL AND INCOME FOR CHARITABLE
WORK CARRIED ON IN THE UNITED STATES
AND ITS POSSESSIONS.

Escuela Agricola Pan-Americana, Inc.
1271 Ave of Americana
New York 20, N. Y.

Gentlemen:

One of our donors wishes to have this Fund send you a gift, but before doing so we have to be certain that you are tax-exempt. We find an organization by the same name but located in Boston listed in the Cumulative List which is the book issued by the U. S. Treasury Department - Internal Revenue Service as a tax exempt organization. I do not seem to find your organization with a New York address in this book.

If you have a ruling from the Treasury Department would you kindly send me a copy for my files.

I would appreciate any help you can give me as I am anxious to send you a check if you are tax-exempt.

Sincerely yours,

(Mrs.) *Christine W. Dayle*
Secretary to Mr. Bender

CD

C. A. S. CO.	
BOSTON OFFICE	
RECEIVED ON	
MAY 22 1963	
NOTED	ANS.

M E M O R A N D U M

January 29, 1962

Mr. Moore:

After reviewing the letter of January 17, 1962 received from Mr. Weeks, Secretary-treasurer of Escuela Agricola Pan Americana, Inc., as well as the accompanying memorandum written by Mr. Paddock, I have the following comments:

The Internal Revenue Service has ruled that Escuela Agricola Pan Americana, Inc. is exempt from income tax as an educational institution under the provisions of Section 501 of the Internal Revenue Code. In its request for the ruling Escuela stated that it was conducting a "non-profit agricultural school".

The law requires that an organization claiming exemption under Section 501(c)(3) be organized and operated "exclusively" for the prescribed purpose. An organization is not regarded as exempt "if more than an insubstantial part of its activities is not in furtherance of an exempt purpose". The Regulations state that an organization may be exempt even though it operates a trade or business as a substantial part of its activities if done in furtherance of the organization's exempt purpose and if it is not organized or operated for the primary purpose of carrying on an "unrelated trade or business" (Regulations 1.501(c)(3)-1(e)).

The Regulations further state that in determining the existence or non-existence of such "primary purpose" all the circumstances must be considered, including the size and extent of the trade or business and the size and extent of the activities which are in furtherance of one or more of the exempt purposes.

The first question to decide, therefore, is whether the transactions proposed for consideration will be in furtherance of Escuela's purpose as an educational institution.

The following facts seem to be pertinent:

1. The School already has a swine laboratory.
2. The poorest section in the School is the swine department, and the School feels that an improvement should be made in this department.
3. In order to control internal parasites which are killing half or more of the litter, the present buildings and hog pastures should be sealed off for at least two years.
4. The proposed steps are necessary if the instruction of students at the School in commercial farm methods are to be improved.
5. In order to instruct students properly in the economics of farming, it is necessary to engage in both the production and distribution of hogs; such an establishment is an important teaching tool.
6. Despite the motives indicated above, which are consistent with the educational purposes of the School, the proposals outlined would set up a trade or business in the form of a joint venture with an outside institution, and there would be a sharing of profits (or losses).
7. The School may be able to purchase the enterprise at the end of the fourth year by paying to the Greater Iowa Trading Corporation the original investment cost plus 7% interest on the original investment and one half of any increase in value over the original total investment.

To determine at a particular instance whether a commercial activity is substantially related to the exempt purposes of an educational organization can obviously be a difficult task. In the 1950 Committee Reports, which are in turn repeated in the Regulations, there is cited the case of a wheat farm operated by an agricultural college as part of its educational program. The size of this activity was not dis-

proportionate to the regular educational program of the college. In this case it was held that the operation of the wheat farm was a related business. However, no outside interests were involved.

To prevent the practice of tax exempt organizations from conducting profitable competitive businesses while obtaining the benefits of tax exemption, the Revenue Act of 1950 incorporated provisions in the Internal Revenue Code designed to tax the "unrelated business activities" of exempt organizations. It was felt that the tax exempt status of charitable and educational institutions had enabled them to use their profits tax free to expand their operations, while their competitors could expand only with the profits remaining after taxes. In a great many instances tax exempt organizations had used their tax exemptions to purchase businesses which they acquired with little or no investment on their part and paid for in installments out of subsequent earnings. By reason of the fact that their earnings were not subject to tax, such tax exempt organizations were enabled to outbid taxable corporations in the purchase of other businesses. Congress therefore enacted provisions in the Revenue Act of 1950 (which were re-enacted in the Revenue Act of 1954) taxing those earnings of tax exempt organizations which were considered to be unrelated to the purposes for which the organizations were formed. These taxes are imposed on the extraneous business activities in the same form as taxes are imposed on ordinary corporations.

The proposals contemplated might be considered as placing the School in a competitive enterprise, and also in a position to acquire a business out of untaxed earnings; - the practices which led Congress to enact the statute which taxes the "unrelated business activities" of exempt organizations.

Whether the School would be required to file tax returns with respect to the proposed swine operations will depend on a factual determination as to whether the proposed trade or business is substantially related to the exercise or performance of the educational purpose or function which is the basis of the organization's tax exemption, or whether because of the joint arrangement the activities will be con-

strued as being more in the nature of an "unrelated trade or business". In this connection there is a special statutory exception set forth, with respect to a related trade or business, which should be considered. Under this exception the term "unrelated trade or business" does not include (1) any trade or business in which substantially all the work is performed for the organization without compensation; as in the case of volunteers who without pay run a retail store for an exempt orphanage, (2) Any trade or business carried on by educational organizations primarily for the convenience of their members, students, officers or employees; as in the case of a laundry operated by a college primarily for the convenience of its students. From the material submitted, it cannot be determined whether the statutory exceptions are applicable.

Where the special tax on unrelated business income is imposed, it does not necessarily mean that the organization loses its exemption as an organization, or that the contributions to the organization become non-deductible by the donors. There is no loss of exemption as an organization where the profit-seeking activities do not detract from the principal functions of the exempt organization; there is merely a tax imposed on the unrelated income.

Where there is "unrelated business income" subject to tax, it is necessary to file Form 990T which is a tax return reporting the gross revenues, deductible expenses, and taxable income of the "unrelated trade or business". There is allowed in connection with the determination of the unrelated business income an additional statutory deduction of \$1000.

There are several factors favoring determination that the School should not be required to file a Form 990T. First, it can be argued that the proposed activities are more intimately related with the educational purposes of the School; i.e. in teaching the latest methods of raising hogs of good quality and selling them at a profit. Second, it can be argued that the help given by the Greater Iowa Trading Corporation will be only incidental to the purposes of the School and will not be primarily

and substantially intended to produce large profits. Third, the proposed financing and the profits expected within the next four years are minor when compared with the total financing and the total expenditures required for the entire School.

Another part of the statute must be considered in connection with the proposals now being considered by Escuela. Section 501(c)(3) provides for exemption of a corporation organized for educational purposes provided "no part of the net earnings inures to the benefit of any private shareholder or individual . . ." The Regulations define the words "private shareholder or individual" in Section 501 as referring to "persons having a personal and private interest in the activities of the organization". This raises the question: does the sharing of profits, or the proposal to share profits with the Greater Iowa Trading Corporation, constitute an arrangement under which earnings inure to the benefit of a private individual? I have been unable to find rulings or case law interpreting this provision - although I have not exhausted all reference material. I also do not know what type of entity the Greater Iowa Trading Corporation is considered to be.

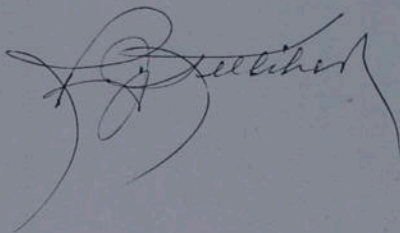
These are my personal observations, for what they are worth, limited of course because of insufficient facts and knowledge:

1. The proposed activity seems to be sufficiently associable with the purposes and objectives of the School, that it can be classified as an activity "related" to the purposes for which the School was organized.
2. Even if it were determined that the proposed activity were classifiable as an "unrelated trade or business", it would not be sufficiently substantial to cause the School to lose its exemption as an educational institution or to cause donors to be deprived of their "charitable" tax deductions.
3. If it were determined that the proposed activity were unrelated, the "unrelated business income", under a properly constructed cost system, would probably be small, and the resulting tax would be minor.

4. The fact that profits are being "shared" is troublesome, since they might be construed as insuring to the benefit of a private individual.

5. The School has been described in its application as a "non-profit" educational institution. It is now about to engage in what it hopes will be a profit-making venture.

6. Under the circumstances the safest course to follow is to outline the entire situation in a request for a ruling by the Internal Revenue Service that the School operating with the new proposed activities will still qualify as an exempt educational institution, and that the proposed activities will not be considered as giving rise to taxable "unrelated net income".

A handwritten signature in dark ink, appearing to read "H. B. Hilliker". The signature is fluid and cursive, with a large, sweeping initial "H" and a long, trailing flourish at the end.

ESCUELA AGRICOLA PANAMERICANA, INC.

January 8, 1962

To: Board of Trustees
From: Wm. C. Paddock

Subject: Contract with the Greater Iowa Trading Corporation for production of breeding hogs for Central American distribution.

On December 10 I wrote the Board and indicated that we were to have a visit by Mr. Walter Goeppinger, President of the Greater Iowa Trading Corp. This is a profit organization with altruistic over-tones recently established in Iowa by the sale of \$11 million in stock to Iowans. Basically the organization is interested in furthering the development of Iowa but it is also interested in demonstrating a concern over the agricultural development of other areas of the world.

On January 4 and 5 I went to San Salvador and talked with Mr. de Sola about commercial operations for EAP. This was a profitable talk in that I received several valuable pointers on how we should proceed.

At the next Board meeting, we felt, the Board should make a statement which, if necessary, can be published to the effect that:

"EAP production is for the instruction of its students in commercial farm methods. Any sales resulting from this production are important as a teaching tool for the demonstration of the economics of this production." (we had no time to formulate a final statement, but something like this was indicated).

Mr. Goeppinger was on the campus while I was in Salvador so I could not discuss the project enclosed with Mr. de Sola for I did not have the proposal at that time. While I was gone Mr. Goeppinger looked over our operation (he has visited us before--he and one of the Vice Presidents are close personal friends of mine), and was well impressed by the competence of our staff.

I might add that the poorest section in the school is our swine department. We have come to the conclusion that in order to improve it we must start with new animals on clean land. Our present buildings and hog pasture should be sealed off for at least two years in order for us to control internal parasites which are killing half or more of our litters. Mr. Goeppinger independently arrived at the same conclusion.

Mr. Goeppinger and I worked out together the attached proposal which he is going to make January 20 to the Board of Directors of the Greater Iowa Trading Corporation. I think his Board will approve it. If it is approved, they will probably send a hog specialist to Honduras to look over our set-up and he will plan a new area for us in which to raise hogs.

If, at our April meeting, the Board of Trustees gives me approval to move on this, the hog specialist will then pick out the breeding stock to ship to Honduras and we might be in business by June.

I ask that this proposal be considered at our next Board meeting. If anyone has any questions on it before then, I would appreciate hearing from him. If it appears to any of the Board that this project would not be acceptable, I would appreciate having this opinion in advance.

We do not stand to lose much money even if it is a total failure. The plan, however, gives us a chance to make a significant contribution to Central America as well as to greatly improve our teaching in this area--and make some money.

I do not know the legal aspects of our making such a contract with a U.S. corporation. I will, however, have our lawyer study this.

SUGGESTED TERMS OF CONTRACT FOR PRODUCTION OF BREEDING HOGS IN
HONDURAS TO BE MADE BETWEEN THE ESCUELA AGRICOLA PAN-
AMERICANA AND THE GREATER IOWA TRADING CORPORATION.

Purpose: To allow EAP to introduce to Central America high quality breeding stock for progressive hog raisers and to offer better and more practical instruction in commercial hog production.

Breed suggested: Landrace

Reason: While lard is an important import for Central America and the price high and thus a lucrative product to produce, the long range economics are against it. Lard, in terms of plant products consumed to produce it, is expensive and intensifies the competition for food between the hog and the human. It is cheaper for the Central American to obtain his fats from vegetable products (Central America can produce ample quantities of vegetable fats). Thus, if EAP is to introduce a swine breed, it should take some leadership and stress a meat type animal.

Present pressures for high quality protein in this area are generating a general demand for the Landrace type of pork.

(Note: Iowa State University is being consulted on its opinion of the adaptability of the Landrace to Honduran conditions. Dr. K. L. Turk, head of Animal Husbandry at Cornell and who is familiar with our climate, is also being consulted. Dr. Floyd Andre, Dean of the School of Agriculture, Iowa State University and Dr. Marvin Anderson, Head of all Agricultural Services for the State of Iowa, are members of the GITC Board of Directors).

Financial agreement suggested between GITC and EAP:

- 1) EAP and GITC agree to a firm contract to last a minimum of 4 years of pig crops (2 litters per year).
- 2) EAP and GITC will share 50% and 50% on all net profits or net losses each year.
- 3) In event of liquidation of the entire enterprise at a loss, each party agrees to share 50% and 50% in that loss.

Example: If \$10,000, represents the original investment and the liquidation of the hogs and equipment amounts to \$7,000, each party would suffer a \$1500 loss.).

- 4) In event of the desire by EAP to purchase the enterprise at the end of the 4th pig year, the EAP will pay GITC the original investment cost invested by GITC plus 7% interest on the original investment and $\frac{1}{2}$ of any increase in value over the original total investment by GITC.

Example: Total value of all hogs & equipment at time of buy-out	\$30,000
Total original invested by GITC	<u>10,000</u>
To be divided between EAP & GITC	20,000
4 years of interest at 7%	\$ 2,800
GITC share of division	10,000
Repayment of amount invested	<u>10,000</u>
Total to be paid by EAP to GITC for buy-out	\$22,800

(Note: If EAP wishes to set up a separate hog production operation for raising its own pork, it may at any time purchase hogs from the EAP-GITC operation just as any other buyer might. Such hogs purchased become the total responsibility of EAP and are not figured in the liquidation).)

- 5) By mutual agreement, the enterprise could be liquidated at any time prior to end of 4th pig crop year.

- 6) EAP will make all payments in Lempiras at rate of 2 Lempiras for 1 US Dollar. It is noted that the Lempira is one of the most stable currencies in Latin America, is freely convertible and has had no fluctuations since World War II.

Contributions of each party:

Greater Iowa Trading Corporation will furnish:

- 1) Money for 40 registered Landrace hogs (37 bred gilts and 3 boars).
- 2) Transportation costs to the Valley of Zamorano.
- 3) Money for all portable equipment and fence material to allow operation to begin in a new, uncontaminated area.
- 4) Expenses for Iowa hog specialists to visit and advise EAP on operation.
- 5) Half of feed and veterinary supplies and other cash outlay costs including advertising to sell hogs.

Escuela Agrícola Panamericana will furnish:

- 1) Labor to build fences and establish new breeding and feeding area on EAP campus.
- 2) Labor to feed and manage hog enterprise.
- 3) Marketing efforts, including contacts through EAP graduates.
- 4) Water, electricity, any permanent buildings and pasture.
- 5) Half of feed, veterinary supplies and other cash outlay costs, including advertising to sell the hogs.

ROUGHLY ESTIMATED COSTS:

37 registered sows at \$200.00 each	\$ 7,400.00
3 boars at \$300.00 each	900.00
Equipment (fencing, etc.)	1,000.00
Trucking from Iowa to New Orleans	500.00
Plane transportation New Orleans to Tegucigalpa	1,500.00
Trucking Tegucigalpa to Zamorano	100.00
Total	<u>\$11,400.00</u>

Possible income after operation is one year old:

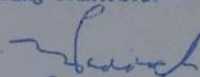
37 sows should produce, in two litters per year, 10 "saved" pigs each or a total of 370 head.	
If sold as registered stock, 370 head at \$100 per head, gross income would be	\$37,000.00
Less annual expenses	<u>8,000.00</u>
net increase	<u>\$29,000.00</u>

EAP and GTIC would each receive \$14,500.00

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Note: I have briefly discussed this project with STICA to make certain they would not feel we would be competing with them. STICA's reaction is that this would be an excellent project and that we would be doing a good service for the country. STICA extension agents would help us sell this breeding stock. In addition it was felt that the Agricultural groups in Nicaragua, El Salvador and Guatemala would also help us sell this stock since it could be easily trucked from Honduras. However, we have made no effort to discuss the program with the Servicios in the neighboring countries.



December 10, 1961

To: Board of Trustees
 From: Wm. C. Paddock, Director
 Subject: Commercial production

About the first week of January, we will have visiting us Mr. Walter Goepfinger, who is President of the Greater Iowa Trading Corporation, a subsidiary of the Greater Iowa Development Association. This corporation has the purpose of moving high-quality Iowa corn abroad and also high-quality Iowa animals.

It now looks as if it will take at least a year for us to get the grant from the U.S. Feed Grains Council. This grant or program is one on which I have been working for about two years and involves a sum of \$87,000 for demonstration uses of feed grains in Central America. It is a three-year program.

I have, however, talked with Mr. Goepfinger, and he tells me that it is quite likely that we might be able to receive a non-interest five-year loan from the Greater Iowa Trading Corporation in order to establish a commercial poultry and swine production program.

We have never been able to have very efficient farm production in our departments. I believe one reason for this is that our professors are too busy to handle well the operation of the departments and teaching programs and at the same time to make the departments money producers. Of course, the basic reason is that the EAP was developed with the philosophy that no products it produced be sold. Until three years ago there was no cost accounting within departments and virtually no sales considered. It is difficult to make a 180 degree swing on this and come up with a profitable operation.

In order to adequately handle the problem of making the departments both a commercial, profit-making operation and a teaching tool, we would need to have some instructors or assistants who are hired solely for the commercial operation in the department. For example, one man full-time only on poultry production, another, full-time on swine production, and one man full-time on lettuce and tomato production. All the produce would be sent to Tegucigalpa for sale. There would be very close cost accounting covering the cost of production which, of course, would include all the cost of the instructors. Therefore, the idea of borrowing money to start a commercial production would be considered only if we are convinced that we could make a financial success of the project. I am not yet convinced of this and do not now recommend it. The idea is a novel one, though, and it would be helpful to have the Board's comments on this when Mr. Goepfinger visits us in January.