

REFLECTION PAPER - COMPETENCY 3B

Andrews University
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A Reflection Paper for Competency 3b: Legal and Policy Issues

Pursuant to the Requirements for the Degree Doctor of Philosophy in Leadership

by

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Introduction

While living and working among Poles, I faced a choice one day in 2004. Hannah, a Polish woman of Jewish descent urged me to visit the Jewish cemetery in Otwock, Poland. In essence, her request was an invitation, but I did not know what it meant. I wanted to find out why a Jewish cemetery was important to her and to a Jew. My search for understanding led to the question: What should be the Christian response to the Shoah?

In 2005, as a means to begin answering my question, I started leading American and Polish Baptist volunteers, along with local Polish Catholics to care for and restore the Otwock Jewish cemetery. By the end of 2008, volunteers had worked in four Jewish cemeteries in the Warsaw area. In 2010, a group of Christian friends and I established The Matzevah Foundation, Inc. (TMF). Nearly ten years have passed now and our work continues to grow in complexity and expand in its scope. Nonetheless, we have not lost sight of why we exist. Our mission is to care for and restore the Jewish cemeteries of Poland and to educate the public about the Shoah.

We cooperate with numerous Jewish and non-Jewish entities in caring for and restoring Polish Jewish cemeteries as means to assist Jews and Christians deal with the tragic past of the Shoah and its impact today on their relations, dialogue, and reconciliation. We have learned that remembering leads to **restoration**—not just the restoration of physical places but the restoration of the space between people. We are learning about the process of restoration and the work of reconciliation.

To this end, we work toward changing the perspectives that Jews and Christians have toward each other, and we labor to give a voice to those who longer have a voice in the public discourse regarding the hatred associated with the Shoah and its aftermath. It is our desire

moving forward that we will be able to engage people, no matter who they are, in meaningful interaction, in the public discourse, as we care for and restore the Jewish cemeteries of Poland.

In this reflection paper, I will, first, investigate legal and policy matters associated with the incorporation of nonprofit organization (NPO) in the State of Georgia, its subsequent legal operations, and policy development. Second, I will consider how I/we have applied these academic understandings to the work of TMF in how we amended the by-laws of TMF, adopted a code of conduct, and developed our public policies along with the challenges that we faced as a NPO in their implementation. Third, I will apply my learning to the role of TMF in shaping public policy and advocacy through its mission in its educational programs and its Jewish cemetery restoration projects in Poland.

CHAPTER 1

THEORETICAL CONSIDERATIONS

Definitions of Key Terms

Advocacy. Kilpatrick (2000) defines advocacy “as attempting to influence public policy through education, lobbying, or political pressure” (para. 4). Likewise, Kilpatrick considers that advocacy groups operate to affect public policy by educating the public at large along with “public policy makers about the nature of problems, what legislation is needed to address problems, and the funding required to provide services or conduct research” (para. 4).

Competency 3b: Legal and Policy Issues. The Andrews University Leadership Department advances a set of leadership competencies, which require students to have “theoretical knowledge and practical application” within a set of “core [leadership] competencies” of which the “leadership through organizations” is one group of competencies (*Leadership Handbook*, 2011, p. 36). The third group of leadership competencies addresses “the organizational aspects of leadership. Leadership sets direction in ways that facilitate achievement of organizational goals” (*Leadership Handbook*, 2011, p. 36). Regarding the competency of legal and policy issues, “*Leadership applies and understands the scope of a legal and policy structure appropriate for their field*” (*Leadership Handbook*, 2011, p. 36).

Halakhah. The *Halakhah* is composed of the 613 commandments, or *mitzvot*, comprising Jewish religious law. Keeping a commandment in Judaism is considered a *mitzvah*, or a righteous act. Many Jews view keeping a *mitzvah* as a good deed. The plural of a *mitzvah* is *mitzvot*. The *Halakhah* is divided into two parts: laws/*mitzvot* drawn directly from the Torah and laws/*mitzvot* arising from rabbinical exegesis inferred in the Torah.

Matzevah. The term *matzevah* (מצבה) is Hebrew and means a memorial stone or monument; a *matzevah* is erected in memory of a significant event or placed at the head of the grave of a deceased person. In Jewish cemeteries, the headstone or *matzevah* signifies remembering and honoring the dead and ensures that the grave will not be desecrated. The Matzevah Foundation uses the iconography of the *matzevah* because its mission is to honor the memory of the Jewish community of Poland by caring for and restoring Jewish cemeteries in Poland as a means to reconcile Jews and Christians.

Nonprofit Entity. A nonprofit entity means that it cannot “distribute profits to [its] members,” and it may be defined as “an organization in which no profit may inure to the benefit of its members” (Alexander, 2007, p. 6). There are two primary types of nonprofit organizations: public benefit and mutual benefit. First, according to Alexander (2007), a public benefit NPO “has a charitable purpose, derives much of its support from contributions, and is prohibited from distributing its income or its assets to its members” (p. 6). Furthermore, a public benefit NPO “is prohibited from distributing its income or its assets to its members” (p. 6). Second, Alexander (2007) describes a mutual benefit NPO primarily benefiting “its members,” because it “derives most of its support from the sale of goods, or the rendering of services, and, upon dissolution, may distribute its assets to its members” (p. 6). Finally, a NPO “may also be classified as a cooperative or a religious corporation” (p. 6).

Jewish Cemetery. A Jewish cemetery in Hebrew is known by several names. It is referred to as *Beit Chaim*—“the house of the living,” *Beit Kevarot*—“the house of graves or tombs,” or *Beit Olam*—“the house of the world or eternity.” Cemeteries are considered to be holy places by the Jewish community.

Public Interest. In 1955, Lippman defined public interest in the following manner:

Living adults share, we must believe, the same public interest. For them, however, the public interest is mixed with, and is often at odds with, their private and special interests. Put this way, we can say, I suggest, that the public interest may be presumed to be what men would choose if they saw clearly, thought rationally, acted disinterestedly and benevolently (cited in, Potůček, 2017, p. 16).

Public Policy. As defined by Kilpatrick (2000) public policy is “a system of laws, regulatory measures, courses of action, and funding priorities concerning a given topic promulgated by a governmental entity or its representatives” (para. 1).

Shoah. Unless citing a source which uses the term Holocaust, I will use the Hebrew term, *Shoah* (catastrophe or destruction) to define the events of what many refer to as the Holocaust. I make this distinction for two reasons. Firstly, as Manosevitz (2010) emphasizes, the term Shoah is “used by modern scholars in reference to that event” and secondly, the word, Holocaust, is a Greek word that means “burnt offering,” which according to Manosevitz extends some type of “religious significance” to the event, adding that “there was nothing religious about Hitler's ‘Final Solution’” (p. 55).

Tax-Exempt Status. Alexander (2007) defines a tax-exempt organization as “a nonprofit entity that is determined to be exempt from federal income taxes by the Internal Revenue Service,” and consequently, are not required to “pay taxes on any related income that it makes during the year” (p. 7). Nevertheless, Alexander states that a tax-exempt NPO “must file periodic reports with the IRS,” and it may be necessary “to pay certain taxes on revenue that is unrelated

to its mission” (p. 7). One benefit of being designated as a tax-exempt NPO is that if individuals or entities donate to a tax-exempt NPO, they “may take a charitable deduction for all or a portion of their contribution” (p. 7).

Background

I have no formal or class room education related to nonprofit legal and policy issues; however, I have a great deal of practical field-based experience such as when I was a pastor in Poland where I dealt with the legal and policy issues concerning the establishment and operation of churches. Additionally, I have led volunteers in Jewish cemetery work in Poland, since 2005. I have encountered and learned not only the legal status of Jewish cemeteries as historical sites, but I have also studied and developed expertise in Jewish burial practices, traditions, and policies (**Artifact:** [Aleks Notes on Jewish Cemeteries 2013](#)). I have dealt with legal issues related to public ministry events and Jewish cemetery restoration projects.

In collaboration with a lawyer, I led a group of friends through the legal process of establishing [The Matzevah Foundation](#) in cooperation with a group of Christian friends in 2010. TMF is a 501(C)(3) non-profit corporation determined by the IRS to be a public charity (**Artifact:** [TMF IRS Determination Letter](#)). The two-fold mission of TMF is to educate the public about the Shoah and to care for and restore Jewish cemeteries in Poland (**Artifacts:** [TMF Certified Articles of Incorporation](#) and [TMF Vision Mission Statements](#)).

Once we established it as a 501(C)(3) non-profit corporation, this group of friends became TMF’s novice board of directors (BOD), and subsequently, we started to learn about leading and structuring the work of a NPO. Soon after the formation of TMF, I entered the Andrews Leadership Program, where I immediately began to study and develop my knowledge base concerning in leading the mission of TMF, along with the legal and policy issues related to

its operation. I desire to lead TMF legally and ethically, as I work with the board of directors to establish policies and procedures that will guide the work of our foundation.

Legal and Policy Issues

Establishing a Nonprofit

Generally, NPOs arise due to some social issue or a “concern about which one or more individuals feel strongly,” and as a result, “this sense of need and the belief that action by a few individuals can make a difference is crucial to nonprofit organizations” (Alexander, 2007, p. 3). Alexander (2007) asserts that it is essential for individuals seeking to establish a NPO as a vehicle to speak to an unmet need in their community must ascertain if there is an actual need. Thus, it is imperative for such individuals or groups to gather “objective data . . . to confirm these assessments and to ensure that your program addresses actual needs” (p. 3). Furthermore, Alexander (2007) emphasizes that a study of the need to gather “both quantitative and qualitative data,” which will lead to a feasibility study, that may “gauge the likelihood of success” of the NPO (p. 3). Other steps include developing a business and funding plan for the NPO.

In the State of Georgia, nonprofits are required to be registered and incorporated through the Secretary of State’s Office. The lawful process of incorporation of a nonprofit “forms a separate legal entity” allowing the nonprofit to operate and conduct its mission (Alexander, 2007, p. 6). Likewise, Alexander (2007) states incorporation “serves to protect the individuals within the group with limited liability,” and if an entity or individual initiates a lawsuit against the nonprofit, “it normally will be the corporation and its assets which are liable rather than the individual leaders” (p. 6).

Moreover, Alexander (2007) suggests that although it is not required, engaging the services of an attorney to prepare and file the necessary documentation with the Office of the Secretary of State “is wise” (p. 6). These documents include “the formation of a board of directors, appointment of officers, adoption of by-laws and other procedural requirements such as annual meetings” (p. 6). Once incorporated a NPO “may apply for and receive exemption from federal and some state income taxes and property tax” (p. 6).

Finally, following incorporation, Alexander (2007) states that the NPO must file for a federal employer identification number or EIN via the IRS “by filing federal IRS form SS-4” (p. 7). The EIN is basically the NPO’s social security number. As a part of the application process, the IRS will then determine the classification of the NPO, its tax-exempt status, and issue a determination letter with an EIN and state the NPO’s IRS classification and tax-exempt status. In Georgia, a NPO “must also register as a charitable organization or obtain a business license;” this is important because, “once you hire employees, you will be given a state employment number” (p. 7).

Public Policy

Public policy and public interest are interrelated terms. Kilpatrick (2000) views public policy as “a system of laws, regulatory measures, courses of action, and funding priorities concerning a given topic promulgated by a governmental entity or its representatives” (para. 1). However, (Potůček, 2017) states,

Public policy . . . is defined as a discipline which elaborates and applies the interpretative frameworks of sociology, economics, political sciences, law, management theory, and other disciplines in analyzing and foresighting [*sic*] the processes of formation and assertion of public interests with respect to solving differentiated social problems. It primarily deals with the institutional mediation of those processes by the public sector, the civic sector and, to some extent, also the commercial sector, in a form that is useful for political practice (p. 21).

On the other hand, in its simplest understanding, public interest may be defined by what private individuals share in common in the public sphere of life. Public interest is communal, and, as Potůček (2017) reasons it is related to “an array of similar terms that are used in different contexts” (p. 19). Potůček links the concept of public interest to “the social teaching of the Catholic Church” which, instead of public interest, uses “the term common good” (p. 19). Furthermore, Potůček cites Martenas, who in 1991, employed “the term public good as a moral umbrella term which also covers public interests” (p. 19). Lastly, he connects public interest with the European Union’s concept of “general interest” which concerns “specific regulations covering various forms of services at the European level,” and he links it to “the rhetorical figure of ‘sacrifice for the country’” that is used “to denote a deed which benefits a given national community at the cost of a particular interest” (p. 19).

Potůček (2017) distinguishes between public policy as a scientific discipline and public policy as a social practice. What is of particular interest in this reflection paper is the concept of public policy as a social practice. Potůček refers to the 1975 work of Anderson and Sartori’s 1987 concept of public policy as a social practice. Anderson’s definition of public policy is “a purposive course of action followed by an actor or set of actors in dealing with a problem or matter of concern” (cited in, Potůček, 2017, p. 23). While, according to Potůček (2017),

[Sartori] argues that a defining characteristic of public policy as social practice lies in collectivized decision making, whereby decision makers are simultaneously the makers and implementers of public policy (p. 23).

Summarizing, Potůček (2017) concludes, “Public policy as social practice refers to practical uses of public policy in pursuing and satisfying public interests” (p. 23). This is a relevant consideration for NPOs who have “a charitable purpose” (Alexander, 2007, p. 6).

Advocacy: Giving a Voice to the Voiceless

Kilpatrick (2000) defines advocacy “as attempting to influence public policy through education, lobbying, or political pressure” (para. 4). Likewise, Kilpatrick considers that advocacy groups operate to affect public policy by educating the public at large along with “public policy makers about the nature of problems, what legislation is needed to address problems, and the funding required to provide services or conduct research” (para. 4). Kilpatrick (2000) states that scholars view advocacy “as unseemly;” notwithstanding, he posits that “it is clear that public policy priorities are influenced by advocacy,” and as such, good data from research “can be used to educate the public as well as policy makers, thereby improving the public policy process” (para. 4).

Hendricks (2006) discusses the three political strategies of Jesus Christ. For the purpose of this paper, I will consider Jesus’ second strategy of giving a voice to the voiceless. Hendricks analyzes the approach of Jesus use of this strategy through the lenses of Mark 11:15-19 and Mark 13:1-2, when Jesus drove the money changers from the Temple Mount, and the subsequent destruction of the Temple due to the corruptness and injustice prevalent among the religious leaders of his day.

After a lengthy description and treatment of the actions and meanings of the steps that Jesus took to clear the Temple of the money changers, Hendricks (2006) concludes that the action of Jesus “*gave a voice to the voiceless*” meaning that Jesus “publicly and powerfully . . . articulated the people’s unspoken anger and resentment” (p. 124), regarding the corruption of the religious leaders prevalent at the time. Furthermore, by giving the people a voice, Hendricks (2006) says that Jesus empowered “them by giving them the inspiring thrill of hearing their own thoughts and sentiments spoken by someone just like them” (p. 124).

Interestingly, according to Hendricks (2006), the goals of Jesus at the Temple were (p. 125):

1. to highlight abuses
2. to validate the people's complaints
3. to invalidate the legitimacy of those in authority
4. to empower the people by demystifying the authority's power

Hendrick's states,

Possibly the best-known example of this strategy at work in contemporary times is the 1964 March on Washington, led by civil rights activists A. Philip Randolph, Roy Wilkins, Ella Baker, Martin Luther King, Jr., and others (p. 125).

Clearly, the efforts of Jesus to challenge the injustice that he encountered in the corrupt religious practices of his era, could be considered advocacy, and as seen through the prism of Kilpatrick (2000), Jesus was attempting "to influence public policy through education, lobbying, or political pressure" (para. 4).

Summary

In the State of Georgia, nonprofits are required to be registered and incorporated through the Secretary of State's Office. The lawful process of incorporation of a nonprofit "forms a separate legal entity" allowing the nonprofit to operate and conduct its mission (Alexander, 2007, p. 6). Likewise, Alexander (2007) states that incorporation "serves to protect the individuals within the group with limited liability," and if an entity or individual initiates a lawsuit against the nonprofit, "it normally will be the corporation and its assets which are liable rather than the individual leaders" (p. 6).

Moreover, if NPOs wish to operate as tax-exempt entities, Alexander (2007) states that the NPO must file for a federal employer identification number (EIN) with the IRS "by filing

federal IRS form SS-4” (p. 7). As a part of the application process, the IRS will then determine the classification of the NPO, its tax-exempt status, and issue a determination letter with an EIN and state the NPO’s IRS classification and tax-exempt status. In Georgia, a NPO “must also register as a charitable organization or obtain a business license;” this is important because, “once you hire employees, you will be given a state employment number” (p. 7).

Public policy and public interest are interrelated terms. Kilpatrick (2000) views public policy as “a system of laws, regulatory measures, courses of action, and funding priorities concerning a given topic promulgated by a governmental entity or its representatives” (para. 1). However, (Potůček, 2017) states that “public policy . . . elaborates and applies the interpretative frameworks” of various disciplines regarding the “formation and assertion of public interests with respect to solving differentiated social problems” (p. 21). Furthermore, he asserts that public policy “primarily deals with the institutional mediation of those processes . . . in a form that is useful for political practice (p. 21).

Potůček (2017) concludes, “Public policy as social practice refers to practical uses of public policy in pursuing and satisfying public interests” (p. 23). This is a relevant consideration for NPOs who have “a charitable purpose” (Alexander, 2007, p. 6).

Kilpatrick (2000) defines advocacy “as attempting to influence public policy through education, lobbying, or political pressure” (para. 4). Likewise, Kilpatrick considers that advocacy groups operate to affect public policy by educating the public at large along with “public policy makers about the nature of problems, what legislation is needed to address problems, and the funding required to provide services or conduct research” (para. 4). Advocacy, as Hendricks (2006) reasons, relates to actions, such as those that Jesus took when he cleared the Temple of moneychangers, to give “*a voice to the voiceless*” (p. 124).

CHAPTER 2

APPLYING THEORY TO PRACTICE

For many reasons, NPOs are formed and established by people to meet a need, address an issue, or speak to an injustice found in society. However, and possibly even more so, a NPO has the ability through its mission to shape public policy regarding a particular matter for the common good or in the public interest. Indeed, TMF exists for this very reason as a legally incorporated and tax-exempt NPO. The mission of TMF is to educate the public about the Shoah and to care for and restore Jewish cemeteries. Why? The public by and large is unaware of the events of the Shoah and its impact on Jews of Polish origins, and lack concern for the Jewish heritage and its decimation by the German Nazi government during WWII.

TMF Legal Issues

Determining the Need for TMF

Before seeking legally to form TMF as a 501(C)(3) NPO, I sought to determine whether or not there was a need for TMF to return to the work that I had begun in Poland in 2005. As noted in the previous chapter, Alexander (2007) asserts that it is essential for individuals seeking to establish a NPO must ascertain if there is an actual need to establish said NPO. Therefore, it is

imperative to gather “objective data . . . to confirm these assessments and to ensure that your program addresses actual needs” (p. 3). Since I was already a practitioner working in caring for and restoring Jewish cemeteries in Poland, I knew that the need existed, but I did not conduct research. Instead, I reached out to Jewish friends within the Warsaw Jewish community to see if I was needed, or even if an American NPO was needed to carry on such work.

Consequently, in early 2010, my first step was to secure the blessings of the Chief Rabbi of Poland. I wrote to the Rabbinical Commission for Matters of Cemeteries in Poland requesting a letter of recommendation from Rabbi Schudrich. I knew that securing his recommendation would be important for at least two reasons. First, to confirm the need for me to continue caring for Jewish cemeteries, and second, his recommendation would assist me connect with the North American Jewish community. I received Rabbi Schudrich’s endorsement in January 2010 (**Verification:** [Recommendation Letter from Rabbi Schudrich](#)).

My second step involved determining whether or not, I or an organization was needed to continue the work; therefore, through a friend, I reached out to the Jewish Council of Warsaw about continuing the work either personally, or via the formation of a NPO. Toward the end of October 2010, I learned that the council supported my return, no matter what the form, to continue caring for and restoring Jewish cemeteries in Poland. Third, alongside of determining if the establishment of a NPO from the Jewish perspective was needed, I surveyed a group of former volunteers and friends, who had worked with me consistently for four years in Jewish cemetery restoration projects to determine who might wish to support the development of such a NPO and serve on its board. I shared this news with this group the news that we had the support of the Warsaw Jewish community in establishing a NPO (**Verification:** FW Sprawa Cmentarza w Pruszkowie).

Legal Incorporation of TMF

Because, I had the blessings and support of the Jewish community of Warsaw, the Chief Rabbi of Poland's affirmation, and an emerging core of board members, I knew that I could establish a NPO legally in the State of Georgia. Nonprofits are required to be registered and incorporated through the Secretary of State's Office. The lawful process of incorporation of a nonprofit "forms a separate legal entity" allowing the nonprofit to operate and conduct its mission (Alexander, 2007, p. 6). Likewise, Alexander (2007) states incorporation "serves to protect the individuals within the group with limited liability," and if an entity or individual initiates a lawsuit against the nonprofit, "it normally will be the corporation and its assets which are liable rather than the individual leaders" (p. 6).

Moreover, Alexander (2007) suggests that although it is not required, engaging the services of an attorney to prepare and file the necessary documentation with the Office of the Secretary of State "is wise" (p. 6). I chose to be wise. In August 2010, I consulted an attorney, Bruce McKee, about how to go about legally establishing TMF as a NPO (**Artifact:** [Forming and Exempting a New Section 501\(c\)\(3\) Organization](#)). I learned that it would be an expensive undertaking; nonetheless. I worked with my friends who were interested in establishing a NPO and becoming board members.

In September 2010, I contacted these former volunteers and outlined what we needed to do in establishing a NPO legally. I explained to them in an email that once the process for establishing the NPO began, "we will need to name the organization, select a board, establish the by-laws, work through the process with the attorney and begin to function as a NPO—*before* incorporation (**Artifact:** [Establishing a Non-Profit](#)). I outlined for them the process and asked them to consider their role in light of the following questions:

1. Is God leading me to serve on the board?
2. If so, in what capacity or function could I serve? At this point I see that the board of the NPO will have at least five functions related to its vision, purpose and objectives: **administration** (personnel, financial operation, business planning, preparing financial reports and overseeing financial reporting internally and externally), **project planning and development** (present and future renovation projects in Poland), **mobilization of resources** (volunteers, fundraising, public speaking, developing partners), **project implementation** (leading actual project (mission) trips to Poland) and **making disciples** (multiplying disciples, leaders, groups and congregations).
3. If God is not leading you to serve on the board of the NPO, could you assist the board in any of the above areas?
4. Could you take part in short-term trips to Poland to assist the NPO in its projects?
5. Do you know anyone with any of these skills who could assist us? For example, more than likely we will need assistance from a CPA. Do any of us know a good one?
6. Could you assist in fundraising or would be willing to assist financially at this point in assisting the NPO be established?

The last function is still in place but we focus on it through relationships by developing and mentoring others around us. We do not hide our identity as followers of Christ. We do not proselytize but share our experience with those who ask.

We raised the necessary funds to begin the process of incorporation, and under the counsel and assistance of an attorney, we worked to establish TMF as a tax-exempt NPO. (**Artifact:** [Pledges Toward Establishing the NPO](#)). We held our first executive board meeting (president, treasurer, and secretary) in November 2010, and considered the initial vision, mission, and objectives statements for TMF. We also finalized the required legal intake data for the legal establishment of TMF (**Verifications:** [Executive Board Meeting 11142010](#) and [Steven D Reece NP Intake Data](#)).

On December 17, 2010, TMF became a 501(C)(3) non-profit corporation in the State of Georgia, having a two-fold mission to educate the public about the Shoah and to care for and

restore Jewish cemeteries in Poland (**Verifications:** [Certified Copy Certificate](#), [TMF Certified Articles of Incorporation](#), and [TMF Vision Mission Statements](#)). I worked with our attorney once more, Bruce McKee to file the paperwork with the IRS to determine TMF's tax-exempt status. After nearly a year-long process, the IRS determined TMF to be a tax-exempt NPO, and was classified by the IRS as a public charity (**Verification:** [TMF IRS Determination Letter](#)).

Amending TMF By-laws

Beginning in 2012, I knew that TMF needed to revise its by-laws, and at the March 2012 board meeting (**Artifact:** [TMF Mtg Min Mar 2012 By-laws](#) —**Please Note:** the relevant section is highlighted), we began a four-year discussion about how to go about amending these by-laws. Before the board meeting, I wrote a paper for LEAD 638, outlining what I wanted us to consider regarding legal and policy matters (**Artifact:** [A7-Reece-Leader-skills](#)—**Please Note:** the relevant section is highlighted). I considered an aspect of leadership theory regarding problem solving, i.e., amending the TMF By-laws, and wrote,

So, I would like for us to look at problem solving as discussed in (Hughes, Ginnett, & Curphy, 2012). Particularly, I would like for us to look at specific steps in solving problems (Hughes et al., 2012, pp. 306-309):

1. Identifying Problems or Opportunities for Improvement
2. Analyzing the Causes
3. Developing Alternative Solutions
4. Selecting and Implementing the Best Solution
5. Assessing the Impact of the Solution

We did not discuss each of these steps; nonetheless, we outlined a way forward to some degree as noted in the following minutes from the board meeting:

1. Research NPO by-laws on-line

2. Contact another NPO for advice
3. Turn generic by-laws into “our own organizational guide”
4. Determine values and align with these values
5. As we created our own culture, we need to identify ways to bring others in

As I indicated above, we did not act on amending the by-laws of TMF; however, we began a process of discovery and change that would take place over the next four years. In 2014, we formally changed aspects of the by-laws and restructured the board of directors. By 2016, the conflict produced by the process of change concluded with the departure of one of our founding board members. I will discuss the change process that grew out of amending the TMF By-laws in my reflection paper for Competency 3d: Implementing Change.

TMF Policy and Advocacy

TMF Code of Ethics

As a safeguard against unethical deficiencies and to ensure a healthy ethical climate, organizations can create and adhere to ethical values or a code of ethics. Although not legally required, NPOs can also enact federal guidelines or in financial management. These actions would include compliance with IRS recommendations, along with other guidelines for operating the NPO with integrity. As a group of Christians leading TMF, we can operate it in a manner that agrees with the Apostle Peter’s recommendation in I Peter 2:12: “Live such good lives among the pagans that, though they accuse you of doing wrong, they may see your good deeds and glorify God on the day he visits us” (NIV, 1984).

In a Harvard Business Review article, Paine, Deshpande, Margolis, and Bettcher (2005) report that under the Sarbanes-Oxley Act, public companies that issue securities “must disclose

whether they have adopted a code [of ethics] for their senior executives” (p. 1). On the other hand, Winsten (2012) indicates,

[Although the Sarbanes-Oxley Act} was not drafted to cover tax-exempt organizations . . . certain provisions within the law and its approach have found their way into IRS proposals and suggestions to ensure greater transparency and accountability for tax-exempt organizations (para. 4).

Moreover, Paine et al. (2005) assert that these considerations are more than legal requirements as there are universal appeals for defining “corporate standards of conduct” (p. 1). What is apparent from these developments is that defining and clarifying corporate standards of conduct for TMF is desirable as it develops its public policy. Kilpatrick (2000) views public policy as “a system of laws, regulatory measures, courses of action, and funding priorities concerning a given topic promulgated by a governmental entity or its representatives” (para. 1).

Even though, as a NPO, TMF is not legally obligated to have a code of ethics, the IRS may eventually require one to maintain the tax-exempt status of the organization. Paine et al. (2005) enumerate eight ethical principles, which they designate as the “Global Business Standard Codex” (GBS Codex), as a way to create or appraise an ethical code of conduct. The eight principles are The Fiduciary Principle, The Property Principle, The Reliability Principle, The Transparency Principle, The Dignity Principle, The Fairness Principle, The Citizenship Principle, and The Responsiveness Principle (p. 3).

Based on the research that I outlined in the above paragraphs, I wrote a code of ethics for TMF, which I presented to the board in March 2013 (**Artifact:** [TMF Values](#) and [TMF Code of Ethics](#)). The board of TMF approved and adopted my proposal as TMF’s Code of Ethics (**Verification:** [2013 March Minutes for TMF Board Meeting](#)), and the code of ethics was posted on TMF’s website until the website was revised in 2019 (**Verification:** [TMF Website Code of Ethics](#)).

Public Law 113–154

Potůček refers to the 1975 work of Anderson and Sartori's 1987 concept of public policy as a *social practice*. Subsequently, Anderson's definition of public policy is "a purposive course of action followed by an actor or set of actors in dealing with a problem or matter of concern" (cited in, Potůček, 2017, p. 23). While, according to Potůček (2017),

[Sartori] argues that a defining characteristic of public policy as social practice lies in collectivized decision making, whereby decision makers are simultaneously the makers and implementers of public policy (p. 23).

Summarizing, Potůček (2017) concludes, "Public policy as social practice refers to practical uses of public policy in pursuing and satisfying public interests" (p. 23). This is a relevant consideration for NPOs who have "a charitable purpose" (Alexander, 2007, p. 6). For TMF, this means that it must be a voice in determining public policy.

In 2014, the United States the 113th Session of Congress considered amending "the International Religious Freedom Act of 1998 to include the desecration of cemeteries among the many forms of violations of the right to religious freedom" ("Public Law 113–154," 2014, para. 1). The board of TMF determined to write a letter to a US Senator from Tennessee, Bob Corker, who sat on the Senate Committee on Foreign Relations in support of S.2466 (H.R. 4028). In 2014, advisory board member, Elaine Brown and I crafted a letter expressing reasons to amend the International Religious Freedom Act (**Artifact:** [Letter to Senator Corker from Elaine Brown 2014](#)).

In her letter to Senator Corker, Elaine argues for the adoption of the amendment stating,

The members of The Matzevah Foundation have great concern about the more than 1,200 Jewish cemeteries in Poland that have lain neglected for many years and are decaying and some nearly destroyed. Unfortunately because of the Shoah the numbers of Jews living in Poland has greatly declined from more than 3,000,000 to less than 20,000 today so there are few able-bodied people to do the work and very few funds.

I ask that you give serious consideration to passage of this bill that will encourage protection in countries in which devastating events have occurred that can leave places of national, ethnic, and religious importance open to destruction, neglect, and possibly eventual obliteration by modern building and construction.

On August 8, 2014, the 113th Congress amended the International Religious Freedom Act of 1998, which became Public Law 113–154 (**Verification:** [PLAW-113publ154](#)).

Georgia Standards of Excellence in 6th Grade Social Studies

In the spring of 2016, Jan Jaben-Eilon, a good Jewish friend, forwarded to me an email from the Jewish Community Relations Council of Atlanta (JCRC) regarding their advocacy efforts to amend the proposed social studies standards for the 6th grade educational standards for Holocaust education. The JCRC was requesting people to write letters to members of the Georgia Department of Education in support of amending the 6th grade standard SS6H3b to include: “Analyze the rise of Nazism and Nazi racial ideology through the use of propaganda, preexisting prejudices against target groups, and the incremental progression of events which lay the groundwork for the Holocaust” (**Artifact:** [Fwd Holocaust Curriculum News, Legislative Update, Community Event](#)).

As the president of TMF, I subsequently wrote ten emails in March 2016 to each member of the State Board of Education of Georgia (SBOE) requesting that each one of them to reinstate Holocaust education to the 6th grade standard of SS6H3b (**Artifact:** [Emails Holocaust Studies](#)). On June 9, 2016, the State Board of Education of Georgia approved the Georgia Standards of Excellence for Social Studies (**Verification:** [The Georgia Standards of Excellence in Social Studies](#) —**Please Note:** the relevant section is highlighted), and reinstated Holocaust education for 6th Grade Social Studies (**Verifications:** [Social-Studies-6-8-Georgia-Standards](#) and [SS6H3 European History Notes](#) — **Please Note:** the relevant sections are highlighted).

Summary

Before seeking legally to form TMF as a 501(C)(3) NPO, I sought to determine whether or not there was a need for TMF to return to the work that I had begun in Poland in 2005.

Alexander (2007) asserts that it is essential for individuals seeking to establish a NPO must ascertain if there is an actual need to establish said NPO. I did not conduct formal research.

Instead, I reached out to Jewish friends within the Warsaw Jewish community to see if an American NPO was needed to care for the Jewish cemeteries of Poland. In August 2010, I consulted and worked with an attorney to establish TMF as a legal and tax-exempt NPO.

Paine et al. (2005) assert that there are universal appeals for defining “corporate standards of conduct” (p. 1). Defining and clarifying corporate standards of conduct for TMF, was at the time in 2012, desirable in terms of developing its public policy. Kilpatrick (2000) views public policy as “a system of laws, regulatory measures, courses of action, and funding priorities concerning a given topic promulgated by a governmental entity or its representatives” (para. 1). Although TMF was not legally obligated to have a code of ethics, I chose to write one based on eight ethical principles enumerated by Paine et al. (2005), known as the “Global Business Standard Codex” (GBS Codex).

Potůček (2017) concludes, “Public policy as social practice refers to practical uses of public policy in pursuing and satisfying public interests” (p. 23). This is a relevant consideration for NPOs who have “a charitable purpose” (Alexander, 2007, p. 6). For TMF, this means that it must be a voice in determining public policy. Subsequently, I led TMF to speak to public policy issues concerning Public Law 113-154, and I personally wrote letters to the State Board of Education in Georgia, to encourage the board of education to reinstate Holocaust education to the 6th grade standard of SS6H3b.

CHAPTER 3

KEY LEARNINGS AND SERVING OTHERS

Shaping Public Interest, Policy, and Advocacy

German Bundestag

In January 2019, an opportunity arose through Rabbi Yehoshua Ellis of possibly working with the office of Brigitte Freihold, a member of the German Bundestag (Parliament), who had approached him about the German government assisting the Jewish community of Poland in developing an educational initiative to preserve Jewish heritage. I immediately thought of TMF's initiative concerning Chaim's House. At the time, I sent to Rabbi Ellis a revised version of the concept of Chaim's House, including a mind map of how I envisioned linking Chaim's House to what we were collectively doing in education regarding Jewish cemeteries (**Artifacts:** [Mind Map Chaim.jpg](#) and [An Idea.pdf](#)). I will discuss further Chaim's House below in the following section.

What is important to consider now is that Rabbi Ellis and I had an opportunity to work with the German Government to shape public policy about educating the public about the impact of the Shoah and the plight of Jewish cemeteries in Poland. I interacted with an attorney, Kamil Majchrzak from the office of Brigitte Freihold, about developing an initiative of raising the issue

with the German parliament to preserve Jewish heritage following the aftermath of the Shoah in Poland (**Artifact:** [AW Introduction](#)). I did not specifically discuss with Kamil Chaim's House; however, we discussed raising awareness of the matter in the Bundestag.

One way that I practically assisted Kamil was by editing a press release from Brigitte Freihold's office regarding the pursuit of "a holistic policy of remembrance . . . in the Federal Republic of Germany" (**Artifact:** [AW Request concerning 27.01](#)). I edited the press release and returned it to him, It was later released to the public (**Verification:** [20190125 PE Gedenkttag Opfer Shoah ENG](#)). Although we were not successful engaging the Bundestag in supporting Chaim's House, Rabbi Ellis thinks that the idea of it is something that we should pursue (**Verification:** [RE An Idea](#)).

Chaim's House

JoAnn Siegienski, an officer of TMF, and I met Haim Horowitz in July 2016 during our work in the Oświęcim Jewish cemetery. Haim is an Israeli, whose parents survived the WWII and the Shoah and immigrated to Israel following the war. He invited us to see his family's home, which was miraculously returned to him by the Polish government. At the property, he told us about his grandfather—his mother's father, who was a baker and who had a bakery not far from this house. Haim told us how the Nazis executed his grandfather along with two other relatives and four other Jewish men. The Germans hung these Jewish men for baking bread in the Chrzanów Ghetto in April 1942. Haim told our group that he did not wish to sell the home but to use it for some noble purpose to honor the memory of his family, who perished during the Shoah.

When I heard these words from Haim, I wondered what if TMF took on such a project? I learned later that JoAnn had the same thought and we jointly began to dream about a learning

and educational center in which we could honor Haim's wishes by teaching about the Shoah experientially through restoring Jewish cemeteries and equipping others to join us in such work. JoAnn wrote up our ideas (**Artifact:** [Chaims House v2](#)). The idea of "Chaim's House" crystalizes our vision of the future, which we wish to pursue. "Chaim" in Hebrew means life.

I cannot unpack everything that we have done, as an organization, over the past three years regarding the development of this project, but I will summarize a few key steps. First of all the board approved the proposal of Chaim's House at our October 2017 board meeting (**Verification:** [2017 Oct TMF Minutes](#)). While in Poland and during one of my last discussions with Haim, I introduced the idea of Chaim's House and told him that I would forward to him our rough idea and proposal (**Verification:** [RE Thank you](#)). Later in August 2018 when I returned to Oświęcim, I shared the idea of Chaim's House with local partners and asking for their input regarding how to go about such an endeavor and I also met with Haim (**Verifications:** [Third Quarter Report 2018](#)).

Everyone including Haim is supportive of the idea and sees the need for Chaim's House. Changing public policy or perceptions about the Shoah and its impact today is becoming more difficult as the memory of its events along with its survivors and story tellers ebb away. The idea behind Chaim's House is not just a physical house, but what it represents and what it offers to us today: a way to speak for those who have no voice today. Haim's grandfather was murdered for baking bread. As TMF, we wish to speak to this tragedy, as well as, honor and preserve the memory of Haim's grandfather by integrating his legacy into the educational mission of TMF. Realizing such a vision, on the other hand, is the challenge toward which we are working to overcome today.

Thirty Matzevot Project

Memory is communal and subjective, as well as, selective. Memory is also contingent upon who is remembering or recalling the past. Collective memories concerning the Shoah among Jewish and Catholic Poles are divergent, conflicted, and at times antagonistic. Polish Jews and Polish Catholic suffered albeit disproportionately; however, no matter the degree or depth of their sufferings, both groups suffered a tremendous tragedy at the hands of the Nazis. Many of the Polish-Jewish survivors of the Shoah collectively view their Polish Catholic neighbors with disdain and consider them worse than the Nazis. Poles, on the other hand, bemoan the fact that their suffering was overshadowed by the Jewish loss.

Navigating the landscape of contested memory is complicated; nonetheless, it must be done. The question is how does one navigate such terrain? In 2017, Fundacja Zapomniane (Foundation of the Forgotten), approached TMF with an idea of locating and marking 30 mass grave locations across Poland with symbolic wooden matzevot (headstones). The intent of this project was twofold. First, the project would be to raise local awareness about the forgotten Jewish victims, murdered and buried during the Shoah. The second aspect of this idea was to intrude into the landscape of local memory, and to see in what manner people responded. We called our project, “30 Matzevahs in 30 days” (**Artifacts:** [Reference Points](#) and [Macewy Punkty Odniesienia](#)—**Please Note:** English summary is on p. 15).

In September 2017, Aleksander Schwarz, Aleksandra “Ola” Janus, Bruce Mussy, and I agreed to travel across Poland for two weeks placing up to 30 matzevot at mass grave sites. For each mass grave site, Fundacja Zapomniane previously had researched the historical archives, interviewed local first-hand eyewitnesses, had established the location of the grave site using non-invasive archeological techniques, and precisely mapped and logged the mass grave with

GPS coordinates. Fundacja Zapomniane developed a website in Polish to house this database and map of every mass grave site that they had researched, The English version of their archive, [Zapomniane: Archive of Jewish War Graves](#) (**Artifact**) was funded by the Federal Ministry of Foreign Affairs and the German Embassy in Warsaw.

TMF and Fundacja Zapomniane pooled their resources for the project and placed 28 commemorative matzevot in mostly southeast Poland within the so-called “death corridor” between Lublin and Lviv. The locations of these mass grave sites were in death or labor camps (Sobibor and Adampol), forests, Jewish cemeteries, and hidden places. I will not share a description of every location that we visited, but all 28 locations appear on Fundacja Zapomniane’s website. Here are the two most important ones, [Karmanowice](#) and [Rogalów](#) (**Artifacts**), to consider, because we commemorated these locations in 2018. I will discuss these commemorations in the section, “Public Commemoration Ceremonies.”

Our work days were long and intense. We got up early, drank a cup of coffee, ate something for breakfast, and hit the road for eight plus hours or more. Aleks was the field expert, who had the knowledge and expertise to locate each mass grave site. Ola developed the concept for the project and handled public relations. Bruce took care of maintaining the tools we were using and keeping our supply of matzevot organized in the trailer that we used to haul them. I drove, because I could handle a car pulling a trailer, and my other role was to document our work photographically (**Artifact:** [30 Matzevahs in 30 Days in Photographs](#)—I would encourage you to scroll through the photographs to get a feel for our project).

Our team mapped out a five-day schedule for each of the one week project periods and determined that we could probably place up to 15 matzevot in a five-day timeframe. We were actually able to place 14 in a week, but to do that many locations we had to place up to five to

seven matzevot at least once in a single day. It was grueling schedule and exhausting work. Following each of work, we did not typically debrief each day, but we were able to find time to eat, relax, and talk. Altogether in our two weeks of driving, locating, and placing matzevot at mass grave sites, we placed 28 matzevot across southeast Poland. I debriefed the board of TMF on what we accomplished from this project (**Verification:** [2017 Oct TMF Minutes](#)).

Aleks and I returned at the end of May 2018 to place the remaining two matzevot and to revisit several locations where we had placed the original 28 matzevot. Our project was more than just placing these matzevot across southeast Poland. It was a social experiment—an intrusion into the memory of the Shoah. Thus, we wanted to determine what type of affect placing these matzevot had on the local landscape of memory.

Accordingly, we revisited ten of these 28 mass grave sites to determine their status. Of these ten locations eight were unchanged, while two had changed. First, in Karmanowice, we discovered that flowers had been placed around the marker (wooden matzevah), and the area had been kept clean by local scouts, and pupils from local schools. In the second location, Stopnica, a local farmer was not mowing around marker (**Verification:** [30 Matzevot Locations](#)).

Ola and I decided to write an academic article about our social experiment and to submit it to the Konferencja Miejsca (nie)Pamięci (Conference for the Places of (no)Memory) to be held in September 2018 (**Artifact:** [Miejsca \(nie\)pamięci - artykuł \[Ola, Steven\]](#) and [Miejsca \(nie\)pamięci - artykuł Auto Translation](#)—**Please Note:** This translation was done automatically using MS Word). Our paper was accepted and Ola presented it at the conference (**Verification:** [Fwd Konferencja Miejsca \(nie\)Pamięci](#)—**Please Note:** I did not provide a translation. The email states in Polish that our article was accepted).

Our project has not yet changed public policy, but since it was aimed more at advocacy, we have seen people respond positively both nationally and locally in Poland. In December 2019, our project was featured in an online article, [Ostrożna Pamięć](#) (*Careful Memory*), published by Dom Spotkań z Historią (House of Meeting with History). Two of my photographs appear in the article and the author briefly describes the nature of our activity as placing wooden markers at mass grave locations hidden or off the beaten track where Jews lie where they were murdered, and the considers the form of the monument as being “basically anti-monument.” Locally, we encountered two situations in which people responded positively to the placement of these memorials. I will discuss these two situations in the section immediately following.

Serving Others

Public Commemoration Ceremonies

Fundacja Zapomniane is a foundation that grew out of the work of the Rabbinical Commission for Matters of Cemeteries (RCC) in Poland. Fundacja Zapomniane exists to speak for unknown or forgotten Jews horrendously murdered during the Shoah and who now lie buried in unmarked mass graves across Poland. Fundacja Zapomniane seeks to research, identify, locate, mark, and commemorate these mass grave sites. They do this through researching each mass grave site in the national archives, interviewing any remaining local eyewitnesses, locating, and surveying each mass grave site using non-invasive archeological techniques, such as ground penetrating radar. Once the research and field work are complete, the mass grave site is entered into a database on [Fundacja Zapomniane’s website](#).

Since 2015, TMF has partnered with Fundacja Zapomniane in its mission. We cooperated in our first commemoration in Radecznica in 2016, and since then, we collaborated in the Thirty

Matzevot Project that I discussed in the previous section and two other commemoration projects (**Artifacts:** [Radecznica](#), [Karmanowice](#), and [Rogalów](#)). In 2020, we are planning to commemorate two more mass grave sites in Szumowo and Skrzynno. At this moment due to the Covid-19 pandemic, we are uncertain if we will be able to conduct these commemoration ceremonies this summer and probably postpone them until another time.

TMF's role in our collaboration is that of being a financial and physical partner in the project. First, we provide funds for the purpose of purchasing, inscribing, or covering the costs associated with travel to the location, meals, and housing in the local community. Second, TMF assists Fundacja Zapomniane to prepare the site for placing of the monument and the commemoration ceremony by cutting grass, removing branches, preparing, and protecting the grave. I also photograph our work to document the project. The first time that TMF participated in such a project was in [Radecznica](#) (**Artifact**), where Aleks, Bruce, and I spent about five days preparing the mass grave site for the placement of the monument and the commemoration ceremony.

In 2017 while Aleks and I were in Karmanowice and neighboring Rogalów, we met local people who wanted to do something toward commemorating the memory of the Jewish victims murdered and buried within their community. Collectively, we determined to organize two commemoration ceremonies to be held in June 2018 both on the same day, since both sites were within a few kilometers from each other. Beginning in June 2018, Aleks and I worked with Krzysztof Kolibski, a local stone mason, to select, prepare, inscribe, and set the matzevah. I documented the stone mason's work photographically (**Artifact:** [30 Matzevot: The Stone Mason's Work](#)). On June 21, 2018, we held both commemoration events with Karmanowice being first at 10:00, and Rogalów, followed second, at 12:00. I spoke at both ceremonies and

documented each ceremony once more by making photographs (**Verification:** [30 Matzevot: Commemorations 2018](#)).

All three of these commemorations were public expressions of grief and an attempt somehow for each person in the community to reconcile themselves with the tragedy of the past. We did not change any policy on those occasions, but we spoke for those who have no voice today. In 2016, I wrote this post on my Facebook page (**Artifact:** [Radecznica FB Post Oct 2016](#)),

The fields of Radecznica greeted Aleks and me on our first day of work this past August. We walked several kilometers along a muddy field road to reach our work in a gully that ran along farmer's fields. As we walked, Aleks asked me, "How many of your friends would understand what you are doing? What would you tell them? How would you explain to them the sacrifice that you are making?" Aleks, me and Bruce Mussey were preparing a mass grave site of 12 innocent Jewish victims murdered by the Nazi Germans during the Shoah. Seventy-four years later, we commemorated their deaths and remembered their lives.

I also wrote about the history of the mass shooting and burial of the Jewish victims and the commemoration ceremony in Radecznica to honor their lives on my website: [Recent Projects](#) (**Verification**).

The Stone Mason

At times, speaking out about past injustices have negative consequences. In June 2019, nearly one year to the day following the commemoration ceremonies in Karmanowice and Rogalów, someone vandalized the monument in Karmanowice by spray painting anti-Semitic slogans on the face of the matzevah. The stone mason, Krzysztof Kolibski, took it upon himself to clean the matzevah and restore its dignity. Within a matter of days after completing his work, someone drove a bulldozer into Krzysztof's work shop, destroying it along with his tools, materials, and machinery that he needed for his livelihood.

When I learned of this tragedy, I contacted Aleks. We discussed what we should do. First, we determined that Fundacja Zapomniane and TMF should release a statement about the

incident of vandalism (**Artifact:** [Karmanowice Press Release](#)). In the press release Aleks stated, “This matzevah[h] has given people here [in Karmanowice] the ability to start talking about the past.” Furthermore he stated, “What happened yesterday feels to them like a slap in the face, as if someone was countering their act with unbridled hate.”

Second, we determined to set up a fundraising campaign for Krzysztof to raise 56,000 PLN (Polish currency), which is roughly equivalent to \$13,500. These funds would allow him to replace crucial tools and repair the damage to the building for his stonemason work. We set up the fundraising campaign on a Polish website similar to Go Fund Me (**Artifact:** [Helping Krzysztof on Pomagam.pl](#)). Finally, we publicized the fundraising campaign on our respective Facebook pages (**Artifacts:** [Zapomniane FB Post 6-20-2019](#) and [TMF FB Post 6-20-2019](#)). About a week later, Jewish Heritage Europe ran a story on Krzysztof and our fundraising efforts their Facebook page and published a story on their website about our efforts (**Artifacts:** [Jewish Heritage Europe FB Post 6-20-2019](#) and [Jewish Heritage Europe Story 6-30-2019](#)).

Within a month, we had raised approximately 80 percent of our 56,000 PLN goal, roughly 13,500\$, necessary to replace Krzysztof’s most needed equipment. At that point, we were considering closing the fundraising campaign when the American Jewish Committee Central Europe Office (AJC CE) contacted us and donated 2,500\$ (**Verifications:** [Re zniszczenie warsztatu Krzysztofa Kolibskiego](#) and [Fundraising Results Press Release](#)). Our organizations raised approximately 16,000\$ in about three weeks to help Krzysztof restore his workshop and buy tools.

I wish I could say that Krzysztof’s story ended well, but it did not.

In early 2020, sadly and without warning, Krzysztof passed away. On February 3, 2020, I published a few photographs of him that I had made during our work and I also wrote a tribute to him on our [TMF Facebook page](#) (**Verification**),

We learned late last week that our friend and partner, Krzysztof Kolibski, from Wąwolnica, Poland, passed away unexpectedly. Krzysztof was a gifted stonemason, who without any formal training in Hebrew, transcribed and carved by hand using only a hammer and chisel, Hebrew letters into the face of matzevot. More than likely, he was the first non-Jewish Pole to inscribe a matzevah by hand in Poland following WWII.

Krzysztof was a part of a team that worked with us, our partners Fundacja Zapomniane, Komisja Rabiniczna do Spraw Cmentarzy, and other activists to hand-carve the monuments that we erected to the memory of Jewish victims murdered during the Shoah. We were planning to continue our work with him this summer in commemorating Jewish victims buried in several mass grave sites. It was an honor for us to know him and work with him. We will miss him deeply.

We wish to express our sincere condolences to his family, loved ones, and friends and join them in mourning for him.

Gratefully, Jewish Heritage Europe published a tribute to him as well on their website, [Poland: death of Krzysztof Kolibski](#) (**Verification**). Krzysztof was a talented man and a man of peace. I will miss him dearly.

Chrzanów Memorial

I met Haim Horowitz, in August 2016, when he came to visit Dr. Caroline Sturdy-Colls and me at the Oświęcim Jewish cemetery. Haim is an Israeli and a child of survivors. The Nazis executed his grandfather, Chaim Gestner, by hanging in the Chrzanów Ghetto, along with six other Jewish men, for baking bread in April of 1942. When I first met Haim, he shared his family's story with our group and took us to his grandfather's home, which had been recently returned to him and his family by the Polish government. In and of itself, receiving the house back into the family was a miracle, as Haim considers it. In the section on Chaim's House, I have written about Haim Horowitz, his grandfather's home, and what he would like to do with it.

Nonetheless, I would like to reflect upon another aspect of his family's story and how it relates to advocacy.

Following our meeting in Oświęcim in 2016, Haim and I began corresponding with each other from time-to-time. In one exchange after our initial meeting, Haim shared with me how important it was to him to meet Dr. Colls, me, and our work. In my response, I wrote to him,

Your story has deeply touched me and gives me hope for the future. Honoring the memory of those who cannot speak is the heart of what we do. We remember. Remembering gives direction to and guides our pursuit of justice. May we find a way to do this together whether it be in Oświęcim or Chrzanów (**Artifact:** [RE Our meeting in Oswiecim 1](#)).

Little did I know at the time, but God would lead me to become involved in an internationally sensitive situation concerning Haim and his family regarding his grandfather's murder. It would require me to live out the words that I wrote to Haim in pursuing justice for his grandfather.

At the close of November 2017, I read an interesting article in the Times of Israel, titled, [Landowner asks Polish town to remove monument to Jews killed by Nazis](#) (**Artifact**). As I read the story, I learned that this was the monument placed at the location where Haim's grandfather, Chaim Gestner was hung along with six other Jewish men for baking bread in the Chrzanów Ghetto in 1942. This story appeared in several Jewish and non-Jewish publications and was beginning to brew an international controversy. So much so, that the Polish Institute of National Remembrance (IPN) made the following statement in response to the unfolding situation,

The Institute of National Remembrance unambiguously declares that every effort will be made not to allow for the liquidation of the memorial site and the monument commemorating this event in Chrzanów. The preservation of this memorial site is a particularly important duty of the Republic of Poland, due to the fact that the Germans did not allow the families to take away the bodies of their hanged relatives. All the bodies of the murdered were taken to the German KL Auschwitz camp and burnt there. The execution square in Chrzanów is therefore the only place strictly connected with the crime, where the victims' death may be commemorated individually.

In connection with the above, the Institute declares unequivocal support for the actions of municipal and state authorities aimed at preserving this memorial site for future generations (**Artifact:** [Statement by the Institute of National Remembrance](#)).

IPN's statement was positive, but did not offer any solutions; however, IPN's support was critically important because it signaled the Government of Poland's official position regarding this matter.

Adam Styczek, a friend in Poland, contacted me after I posted a link to this story on my Facebook page. Adam is an editor for an online news outlet in Poland, Wirtualna Polska (Virtual Poland). I learned from Adam that he had already written to and received a response from the Mayor of Chrzanów regarding this matter (**Artifact:** [Chrzanow Letter from Mayor](#)).

Within a few days of the story breaking, Haim wrote an email to me and Dr. Colls apprising us about the landowner's desire to remove the monument at the execution site of his grandfather in Chrzanów. In his email to us, Haim told us that three of the Jewish men executed were from his family. He sent us archival photographs made after the hangings (**Artifact:** [1942 Photographs of Chrzanów Hangings](#)), and he asked for assistance. He wrote,

Caroline and Steven, please let me know if you have any contacts in Chrzanow that may potentially help us to keep the monument where it is now. I already told my family that I will not agree to any confiscation of private property in order not to move the monument. I have no doubt that we will need to negotiate with the legal owners of the property although, the city that built the monument (right at the site where it should be placed) did it over 30 years ago (**Artifact:** [RE Our meeting in Oswiecim 2](#)).

In order to condense what transpired over a period of months and through a series of email exchanges, I will summarize briefly a series of key steps leading to a meeting with the Mayor of Chrzanów and its outcome as a way to demonstrate how I had become an advocate for Haim in seeking justice for his murdered grandfather.

Haim asked Caroline and I for help. We had discussed a way forward, but based on Adam's initiative in writing to the mayor I determined to share the mayor's letter with Haim.

Adam wrote,

I received information from Ryszard Kasowski, mayor of Chrzanów. He says that Chrzanów Commune is not involved in any action toward moving the monument. However Landowners in 2017 moved for monument's relocation and Jewish Religious Community in Katowice was informed about it. Mayor knows that the stones were located there in 1962 and that in 1939 about 50% citizens of Chrzanow were Jewish. And there he says "I think that there legal status of this site needs to be regulated to remind it's public character and with consideration of interests to all concerned sides". I send u [*sic*] full answer from mayor of Chrzanów in Polish (**Artifact:** [FW Our meeting in Oswiecim 3](#)).

I forwarded to Haim, Adam's email, and a translation of the mayor's letter. Haim was very pleased and asked if I would be in Chrzanów or Oświęcim any time soon. I told him that I would be in Poland in March, and that I would be able to meet with him. Haim shared with me that the Mayor of Chrzanów would be in Israel speaking to a group of Jewish descendants from Chrzanów. He was planning to attend the meeting and speak with the mayor, which he did. Following Haim's meeting with he mayor, I set up a meeting for Haim with the mayor for my March visit. The mayor agreed to meet with us on Thursday, March 29, 2018 at 09:00 in his office in Chrzanów (**Artifact:** [RE RE Meeting with the Mayor in Chrzanów](#)).

Soon after the story broke, Haim received a letter from IPN outlining their position on the matter of the relocation of the monument. Haim sent to me and I translated it for him from Polish into English (**Artifacts:** [Letter From IPN](#) and [IPN Letter 22 11 2018 EN](#)). In its letter to Haim on November 11, 2017, IPN affirmed, "Safeguarding this place is an important duty of the Republic of Poland," and they added, "We uphold a declaration of readiness made during the meeting with the previous mayor to co-finance the new commemoration in this place." Once more IPN was making their position clear regarding the status of the memorial and its location;

however, this time they were speaking directly to Haim and his family. Furthermore, IPN wanted to co-finance a new memorial to be located in the same place.

IPN's position was clear. The monument would not be moved. The mayor's position was the same; however, the landowner wanted to relocate the monument. How would this situation be negotiated and resolved?

Before our meeting, Haim emphasized that he did not wish to see the memorial relocated because his grandfather was not buried but his body along with the six other Jewish men were taken to Auschwitz and cremated. However, he also stated that "one thing that I will not agree to, is a decision to confiscate the piece of land on which the obelisk stands." I told Haim, that my role in the meeting would be that of a translator and a servant. I would help Haim understand what was being said and reflect his response to the mayor as best that I could. In reality, I played the role of an advocate, peacemaker, and an mediator for both Haim and the mayor.

When we met with the mayor, he had assembled a team of officials who would provide counsel and insight regarding this matter. We discussed the history of the execution, Chrzanów's Jewish past and how the city honors its Jewish heritage today, the landowner's request to move the monument, and the city's response. Essentially, in light of Haim's desire not to confiscate the property, the mayor offered an exchange of city owned property of equal value with the landowner. Haim and I were amazed at the mayor's offer. Haim approved and accepted the mayor's offer. The mayor then advised Haim specific steps that would need to be taken in order for the exchange of the land to proceed, resolving the matter of moving the monument.

I wish I could say that the matter was resolved, but it is still not resolved after three years. The mayor and the city of Chrzanów offered the land owner a property of equal value, but the landowner and his family rejected the offer. Since then, there has been a new mayor elected and

several attempts have been made to resolve the matter, but everything is where Haim left it three years ago.

What have I learned about advocacy? I must serve the needs of others and speak for them who have no voice. Even though my efforts were fruitless as far as negotiating and securing an acceptable resolution for Haim and all parties involved in the matter of relocating the memorial, Haim was grateful and thanked me for my efforts. I will share below a few words from his evaluation of my actions in assisting him preserve the location of his slain grandfather's gravestone—his *matzevah* (**Evaluation:** [Thank you!](#)). Haim stated,

Well, the first person whom I felt, will be able to escort me along this emotionally heavy journey, was you dear Steven. Your reaction was quick and you tied yourself to this “mission” immediately and without hesitations. This is not self-evident. This is very special and encouraging. For people like you, I use the Yiddish term “Mentch” (מענטש). This word embeds in it so many “superlatives” that are rightly yours but, I lack the ability to spell them out in English. With people like you, the world will definitely be a better place to live on!

Thanks to you, the meeting we had in Chrzanów Poland on 29 March 2018, with the Mayor of the town and two of his staff members was, besides being extremely emotional for me, very successful and I'm now much more optimistic regarding the fate of the memorial that for me (and my family) is a Grave Stone. The Nazis refused to let Jews in Chrzanow, who were forced to attend the notorious hanging, to bury the 7 victims and rather, sent the bodies to the crematorium in Auschwitz.

Following the meeting with Haim, I explained the mission of TMF and its three values: Remembering, Restoring, and Reconciling. In his email thanking me, he further wrote,

When I tried to thank you with my dull language (but from the bottom of my heart...) you kept telling me that it is the other way round.

You thanked me for the opportunity I gave you, to do things that are the essence of your existence. You are a special and unique person. As I dared telling you, the reflection of your merits clarified to me what real Judaism should be!

You told me a lot about “The Matzevah Foundation” and about the dear people who are so dedicated for the three “R” commandments [Remembering, Restoring, and Reconciling]. These commandments are now added to the ten I learned about from the Bible, since I was 6 years old.

I have learned to walk humbly, to love mercy, and to act justly over the past fifteen years, since I began working to care for and restore Jewish cemeteries in Poland. Haim has reflected to me how he, as a Jew, understands my actions and what they mean to him. For Haim, while being a Christian, I have become a Jew.

Conclusion

The most critical learning that I carry with me from this competency is that of advocacy. TMF operates legally as a NPO, and it works to affect public policy where and when possible. Nonetheless, we are Christ followers and I resonate as a leader with the life and work of Jesus. Hendricks (2006) considers that when Jesus Christ cleared the Temple of the corrupt money changers, he “*gave a voice to the voiceless*,” meaning that he “publicly and powerfully . . . articulated the people’s unspoken anger and resentment” (p. 124). By so doing, the actions of Jesus could be considered advocacy, especially when viewed through the prism of Kilpatrick’s (2000) definition of advocacy.

Moreover, in a manner of speaking Jesus was attempting “to influence public policy through education, lobbying, or political pressure” (Kilpatrick, 2000, para. 4). The key elements of advocacy evident for me to consider are those of influencing public policy and giving “a voice to the voiceless.” TMF has actively sought to shape the Bundestag and its public policy about educating the public concerning the impact of the Shoah and the plight of Jewish cemeteries in Poland. Through the initiative of Chaim’s House TMF wishes to develop a means by which we can honor the memory of Haim Horowitz’s family, who perished during the Shoah, while at the same time shape the public’s perception of the Shoah.

TMF collaborated with Fundacja Zapomniane to place 30 matzevot across southeastern Poland to raise awareness about the forgotten Jews who were executed and buried in unmarked

graves. As a direct result of such work, TMF and Fundacja Zapomniane has worked to commemorate three of these mass grave sites by placing inscribed matzevot commemorating the victims in partnership with the local communities. We are planning to do two more such commemorations in 2020. Consequently, as a direct result of these initiatives, one of our partners, Krzysztof Kobilski, a stone mason who prepared several of these matzevot, had his workshop vandalized. TMF and Fundacja raised nearly 14,000\$ to assist Krzysztof replace tools and repair his workshop.

Finally, I personally worked with Haim Horowitz to be a voice for his murdered grandfather. I was an intermediary and translator in a meeting with the mayor of Chrzanów, Poland regarding the relocation of a memorial matzevah placed at the location where Haim's grandfather was murdered for baking bread "illegally" in the Chrzanów Ghetto in April 1942.

Documentation of Competency

Artifacts

1. [Aleks Notes on Jewish Cemeteries 2013](#)
2. [Forming and Exempting a New Section 501\(c\)\(3\) Organization](#)
3. [Establishing a Non-Profit](#)
4. [Pledges Toward Establishing the NPO](#)
5. [TMF Mtg Min Mar 2012 By-laws](#)
6. [A7-Reece-Leader-skills](#)
7. [TMF Values](#)
8. [TMF Code of Ethics](#)
9. [Letter to Senator Corker from Elaine Brown 2014](#)
10. [Fwd Holocaust Curriculum News, Legislative Update, Community Event](#)
11. [Emails Holocaust Studies](#)
12. [Mind Map Chaim.jpg](#)
13. [An Idea.pdf](#)
14. [AW Introduction](#)
15. [Chaims House v2](#)
16. [Reference Points](#)
17. [Macewy Punkty Odniesienia](#)
18. [Zapomniane: Archive of Jewish War Graves](#)
19. [Radecznica](#)
20. [Karmanowice](#)
21. [Rogalów](#)
22. [30 Matzevahs in 30 Days in Photographs](#)
23. [Miejsca \(nie\)pamięci - artykuł \[Ola, Steven\]](#)
24. [Miejsca \(nie\)pamięci - artykuł Auto Translation](#)
25. [30 Matzevot: The Stone Mason's Work](#)
26. [Radecznica FB Post Oct 2016](#)
27. [Karmanowice Press Release](#)
28. [Helping Krzysztof on Pomagam.pl](#)
29. [Zapomniane FB Post 6-20-2019](#)
30. [TMF FB Post 6-20-2019](#)
31. [Jewish Heritage Europe FB Post 6-20-2019](#)
32. [Jewish Heritage Europe Story 6-30-2019](#)
33. [RE Our meeting in Oswiecim 1](#)
34. [Landowner asks Polish town to remove monument to Jews killed by Nazis](#)

Verifications and Evaluations

1. [Recommendation Letter from Rabbi Schudrich](#)
2. [FW Sprawa Cmentarza w Pruszkowie](#)
3. [Executive Board Meeting 11142010](#)
4. [Steven D Reece NP Intake Data](#)
5. [Certified Copy Certificate](#)
6. [TMF IRS Determination Letter](#)
7. [TMF Certified Articles of Incorporation](#)
8. [TMF Vision Mission Statements](#)
9. [TMF IRS Determination Letter](#)
10. [2013 March Minutes for TMF Board Meeting](#)
11. [TMF Website Code of Ethics](#)
12. [PLAW-113publ154](#)
13. [The Georgia Standards of Excellence in Social Studies](#)
14. [Social-Studies-6-8-Georgia-Standards](#)
15. [SS6H3 European History Notes](#)
16. [AW Request concerning 27.01](#)
17. [20190125 PE Gedenktag Opfer Shoah ENG](#)
18. [RE An Idea](#)
19. [2017 Oct TMF Minutes](#)
20. [RE Thank you](#)
21. [Third Quarter Report 2018](#)
22. [30 Matzevot Locations](#)
23. [Fwd Konferencja Miejsca \(nie\)Pamięci](#)
24. [30 Matzevot: Commemorations 2018](#)
25. [Recent Projects](#)
26. [Re zniszczenie warsztatu Krzysztofa Kolibskiego](#)
27. [Fundraising Results Press Release](#)
28. [TMF Facebook page](#)
29. [Poland: death of Krzysztof Kolibski](#)
30. [Thank you!](#)

35. [Statement by the Institute of National Remembrance](#)
36. [Chrzanow Letter from Mayor](#)
37. [1942 Photographs of Chrzanów Hangings](#)
38. [RE Our meeting in Oswiecim 2](#)
39. [FW Our meeting in Oswiecim 3](#)
40. [RE RE Meeting with the Mayor in Chrzanów](#)
41. [Letter From IPN](#)
42. [IPN Letter 22_11_2018_EN](#)

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