



A Project Prospectus

2013-2015

The Matzevah Foundation serves the Polish Jewish Community and the Jewish diaspora having Polish roots by caring for and restoring Jewish cemeteries in Poland. Due to years of neglect and the dramatically reduced Jewish population in Poland, The Matzevah Foundation is working to clear, remove debris, repair and restore the Zambrów Jewish Cemetery so that Jewish heritage in Zambrów may be remembered, honored and preserved.

Remembering,
Honoring and
Restoring the
Jewish Heritage of
Poland

The Matzevah Foundation, Inc.
April 2013

A Prospectus

Zambrów Jewish Cemetery Project:

Restoring and repairing the Jewish Cemetery in Zambrów, Poland



A battered matzevah sits partially obscured in the overgrowth of the Jewish cemetery in Zambrów, Poland.

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The main entrance to the Jewish cemetery (Cmentarz Żydowski) in Zambrów, Poland is incorrectly identified with a Christian cross. The Matzevah Foundation provided funds to replace the sign with the Star of David.

Background

The Holocaust or Shoah, literally meaning “destruction,” is one of the greatest moral and ethical failures in history. It is difficult to deal with primarily because of the perception among many Jews that the Holocaust was perpetrated by Christians. In fact, important Jewish theologians “see a connection between Christianity and the Nazi ideology that created the Holocaust” (Porton, 2012). Eliezer Berkovits, an Orthodox rabbi, stated that Christianity enabled the Nazis to execute the Holocaust. He argued, “Without the contempt and hatred for the Jews planted by Christianity in the hearts of the multitude of its followers, Nazism's crime against the Jewish people could never have been conceived, much less executed” (Porton, 2012). Richard L. Rubenstein, a Conservative rabbi, believes that Christians perpetrated a false image, a “mythological Jew,” which “provided the images and the models for the Nazis” to use in desensitizing the German population to Jews who then became more and more seen “as the devil's surrogates, God-killers” producing “fertile ground for Nazi propaganda” (Porton, 2012).

These stark Jewish views of Christianity and its role in the Holocaust have been mitigated to some degree by developments in Jewish – Christian relations during the latter half of the Twentieth Century. In his article, *Jewish-Christian Relations*, Michael Kress (2012) maintains that the interaction between Jews and Christians is improving primarily because Christians have completely re-evaluated their “attitude toward Jews and Judaism,” which has revolutionized the relationship between these two religious groups. Kress further emphasizes that even though differences remain between them, contemporary Jews may reasonably expect for the first time in history “that these differences will be addressed through interfaith dialogue rather than the violence of the past.” Moreover Kress points out that during the Holocaust, Christians played the role of “rescuers – people whose faith led them to risk their lives by hiding or otherwise saving Jews.” The brave acts of these Christians do indeed provide a significant connection between Jew and Christian; “however, the role of Christians and Christianity in perpetuating the Holocaust remains a point of contention between the two religions.”

Jewish and Christian interaction is strained due to the Holocaust; therefore, in order to open a dialogue with the Jewish community toward reconciliation, Christians must deal with the legacy of the Holocaust. Understandably, individuals within the Jewish community will need to determine to what degree they will interact with Christians regarding this issue. Nevertheless, some Christians are taking steps tangibly toward reconciliation and are thereby actively opening a dialogue with the Jewish community. One such group of Christians is dealing with the Holocaust today by caring for the Jewish cemeteries of Poland. These Christians have been working with the Jewish community of Poland for nine years to overcome the evil of the past through what Scott Peck calls “loving acts” (Johnson, 2012, p. 127). They established The Matzevah Foundation (TMF) in 2010 as a non-profit corporation and public charity as a means to educate the public about the Holocaust and to mobilize resources for facilitating Jewish cemetery restoration projects in Poland. Presently through Jewish cemetery restoration projects, TMF has broadened its dialogue and cooperation with the Jewish community by partnering with several Jewish organizations to remember and preserve the Jewish heritage of Poland.

Introduction

Why is caring for the Jewish cemeteries of Poland important? Briefly stated, we see that to a Jew, based on the Torah, caring for the dead is one of the highest expressions of love because the dead cannot repay you for your kindness shown to them. Furthermore, caring in these terms is best expressed in Hebrew by “*chesed*” or sometimes “*chesed shel-emet*” or true loving-kindness. We understand this concept best as what we may call mercy. Jewish understanding of loving-kindness is derived from God, who gave them the pre-eminent example of what loving-kindness looks like, when he buried Moses (Deuteronomy 34:5-6).

Mercy in Micah 6:8

In the Micah 6:8, we see that mercy, as noted above, is derived from the Hebrew word, *chesed*, which means treating others with kindness, literally loving-kindness. This type of kindness shows concern or care for others; moreover, we understand this sort of kindness as compassion. The Jewish Talmud considers compassion to be “the hallmark of an ethical person” and it “is *the* defining characteristic of being a Jew” (Telushkin, 2006, p. 20). By being merciful or compassionate, we demonstrate that we care for what was important to someone else, which could be an injustice, a misdeed, or an emotional pain. The best way to show compassion is through a loving deed – an act of kindness in an attempt to make right what was wrong. In so doing, we are able to display the character and heart of God. Recall that God “saved us, not because of righteous things we had done, but because of his mercy” (Titus 3:5) – his kindness toward us.

Mercy: Caring/Charity/Loving-kindness

Our understanding of charity begins in the Bible and comes to us from the Jewish people, whom God used to write his Word to us. *Tzedakah* (charity) is derived from the Hebrew word *tzadik*, “meaning righteousness, fairness or justice” and “refers to the religious obligation to perform charity, and philanthropic acts, which Judaism emphasizes, are important parts of living a spiritual life” (Wikipedia, 2012). We see that this ethical consideration is mirrored in altruism.

However, the Jewish concept of *gemilut chasadim* expresses a much deeper concern for those around us through acts of loving-kindness. In the Babylonian Talmud (Sukkot 49b) we read that “Our Rabbis taught that *gemilut chasadim* (acts of loving kindness) is greater than *tzedakah* (charity) in three ways (Telushkin, 1994, p. 24):

1. Charity is done with one’s money, while loving-kindness may be done with one’s money or with one’s person [e.g., spending time with a sick person].
2. Charity is given only to the poor, while loving-kindness may be given both to the poor and the rich [e.g., consoling one who is in mourning or depressed].
3. Charity is given only to the living, while loving-kindness may be shown to both the living and the dead [e.g., by arranging a proper burial for a person who died indigent].

The major difference as Jews view the difference between charity and acts of loving-kindness rests on the concept of repayment. When considering the burial of the

dead *gemilut chasadim* (loving-kindness) it is viewed as “par excellence because it necessarily is done without any hope that the ‘recipient’ will repay the good deed” (Telushkin, 1994, p. 25). Furthermore, Telushkin (1994) indicates that a rabbi, Haffetz Hayyim, considered *gemilut chasadim* as “any good deed that one does for another without getting something in return (*Ahavat Chesed*)” (Telushkin, 1994, p. 25).

Mercy: a Christian Response to the Shoah (Holocaust)

Due to the fact that the Holocaust decimated 3.5 million Polish Jews, there are very few descendants currently remaining in Poland to care for the 1,200 Jewish cemeteries. Estimates place the number of Jews today in Poland at roughly 20,000 and at the most 30,000 people; therefore caring for these cemeteries is an overwhelming task. Nevertheless, caring for the dead is a *mitzvah* – a religious requirement fulfilling the Torah and is seen as being one of the highest *mitzvahs* for a Jew to perform. Clearly for Christians breaking the cycle of evil rests on them engaging in a significant and loving act that leads to forgiveness and reconciliation with the Jewish community.

From 2005 a group of Baptist Christians has been working with the Jewish Community of Warsaw, Poland in Jewish Cemetery restoration projects. The group established a non-profit organization in order to continue its ministry and work choosing to name the organization, The Matzevah Foundation, Inc. and is a 501(C) (3) domestic non-profit corporation, which was incorporated on December 17, 2010 in the State of Georgia of the United States of America.

The name “*matzevah*” (מצבה) is derived from a Hebrew word meaning a memorial stone,¹ which is placed at the head of a grave facing toward the Temple Mount in Jerusalem. The word *matzevah* reflects and captures the vision and purpose of the organization as it seeks to remember and honor the Jewish heritage of Poland by restoring Jewish cemeteries and reconciling Jews and Christians through participating in a common “*mitzvah*.”² “The concept of *mitzvah* is singularly Jewish in that it refers not to deeds, but to behaviors that are explicitly set forth in the Torah by One God.”³ One of the most important *mitzvahs* (*mitzvot*) that a Jew can perform is honoring the dead through the care of cemeteries - because the dead cannot care for themselves. This type of care is one of the highest expressions of true mercy or loving-kindness expressed in Hebrew as, *Chesed Shel Emet* (חסד של אמת) – literally meaning “*kindness of truth*.”

The Matzevah Foundation is cooperating directly with Rabbi Michael Schudrich, the Chief Rabbi of Poland and the Rabbinical Council for Matters of Jewish Cemeteries (Komisja Rabiniczna do Spraw Cmentarzy) in restoring Jewish cemeteries in Poland. Additionally, TMF is partnering with the Foundation for the Preservation of Jewish Heritage in Poland (FODZ) and with the Auschwitz Jewish Center (AJC), an affiliate of

¹ <http://www.britannica.com/EBchecked/topic/369864/matzeva> In the Torah and Tanakh: Genesis (Bereshith) 28:18–22; 2 Samuel (Sh'muel) 18:18; Joshua (Y'hoshua) 4:20–23, the word **matzevah** “is used to designate a stone memorial, or monument, or, more specifically, as in the case of Rachel, a tombstone.”

² Interwoven with the tenets of Torah, Service to God and Deeds of Loving-kindness is the commandment to live a holy life, with elements of holiness expressed in the concept of *mitzvot* (singular—*mitzvah*). The concept of *mitzvot* is singularly Jewish in that it refers not (as often thought) to deeds, but to behaviors that are explicitly set forth in the Torah by One God. Observing Sabbath, for example, is one central *mitzvah*. Centering around Shabbat are additional *mitzvot* — lighting Friday night candles to mark the start of Shabbat, baking the special Shabbat bread called Challah, refraining from work-related activities, reciting special prayers, and numerous other *mitzvot* that developed from the inception of Judaism and throughout its history.

³ http://en.wikipedia.org/wiki/613_Mitzvot

the Museum of Jewish Heritage in New York City in order to care for and restore the Jewish cemeteries in Zambrów and Oświęcim, Poland. Auschwitz, one of the Nazi's six death camps, is located in Oświęcim.

The Matzevah Foundation is working with primarily Baptist Churches and Jewish organizations in order to organize volunteer trips to Poland so that they may care for and restore Jewish cemeteries in places where there are no longer Jewish communities or the community is too small or has aged to the point that it can no longer care for these cemeteries. TMF will organize volunteer groups consisting of only Jews, mixed groups of Jews and Baptist Christians, and groups of Baptist churches in Jewish cemetery restoration projects.

Through Jewish cemetery restoration projects, we will remember and raise awareness of the plight of the Jews of Poland during the Holocaust (*Shoah*) and what occurred to their Polish neighbors at the hands of the Nazis during World War II. Both Jews and Poles suffered greatly due to the war. Three and a half million Polish Jews died as a result of the war, while nearly an equal number of their neighbors died consequently. Proportionally speaking Nazi Germany murdered ninety percent of the Jewish population in Poland, while decimating ten percent of the Polish population.

The Context of Poland

Poland has been called the “graveyard of Europe,” and for this reason The Matzevah Foundation wishes to care for what was lost during World War II by honoring and remembering the Jewish heritage of Poland found scattered across the countryside in Jewish cemeteries. Caring for these cemeteries is vital mitzvah, because virtually no one cares for them today and by so doing we can express truly God's mercy and love (*Chesed Shel Emet*) in a practical and significant way for His people and their neighbors living today.

Warsaw is a metropolitan area of more than 2.7 million people. Warsaw itself is the capital city of Poland and the capital of a free democratic republic, which now is a member of the European Union. Warsaw is a growing and thriving metropolis, which is daily adding more cars, more apartments, more office buildings, more businesses and more people to its environs. The Jewish Community of Warsaw numbers less than a thousand members today; however, before World War II it numbered approximately a half-million.

Zambrów is located about 60 miles from Warsaw with a population of approximately 25,000 people. The name of the town comes from the Old-Polish noun “zubr” (European bison), that means a place where bison live. The Jewish Cemetery in Zambrów, located on Łomżyńska Street, was established in 1828 and has approximately 200 known

“What the Matzevah Foundation addresses is a very specific matter. It is not any additional memorial. It is the restoration of what is life for human beings: honoring the memory of those who gave us life: our parents, our ancestors.”
Joseph Parello, PhD. Visiting Scholar at Vanderbilt University School of Medicine

Matzevot (matzevahs or headstones) in the cemetery, the oldest dating to 1829. The presence of Jews in Zambrów is first noted in the 18th Century. From the mid-1800s until the beginning of World War II, Jews in Zambrów accounted for more than 50% of the population. Today there is almost no trace of Jews. The Jewish synagogue built in 1895 is no more. Only the Jewish cemetery and a few tenement houses built at the turn of the nineteenth century still exist.



The gap is closing. Michael Kress (2012) maintains that the interaction between Jews and Christians is improving primarily because Christians have completely re-evaluated their “attitude toward Jews and Judaism,” which has revolutionized the relationship between these two religious groups.

Organizational and Project Needs

The Matzevah Foundation has been operating annually since the end of 2010 and has an annual operating budget of less than \$20,000 presently. Funds are used to pay a small salary to Steven D. Reece, Founder and President, as well as to cover travel and expenses related to establishing and conducting Jewish cemetery restoration projects. In 2012, TMF made its first grant of more than \$3,000 to the Foundation for the Preservation of

Jewish Heritage in Poland (FODZ). These funds have been used to prepare and erect a matzevah (memorial) in the Zambrów Jewish Cemetery along with surveying the cemetery, producing a plat for the preparation of an architectural drawing, cost estimates and documents necessary to secure government permission to conduct the project.

Accordingly and in view of its financial development, The Matzevah Foundation has two primary needs: organizational and project resources. Donors may wish to contribute either to the operational needs of the organization or to specific Jewish Cemetery Restoration Projects in Poland. Contributing to either option would support the operations of The Matzevah Foundation; however, the greatest need that TMF faces is that of raising funds for Jewish Restoration Projects in Poland. Without these funds, TMF has no reason to continue its operations as one of its primary purposes is to organize and implement Jewish Cemetery Restoration Projects in Poland.

To this end, TMF is exploring and developing Jewish Cemetery Restoration Projects and has entered into a formal partnership with FODZ to restore the Jewish cemetery in Zambrów, Poland. TMF has committed itself to complete this project. Restoration work began in Zambrów this past summer (2012) and is planned to continue through the summer of 2015. It is hoped that TMF and FODZ can begin laying the foundation and building the wall in two phases beginning in the summer of 2014. **Please see Section IV, Budget (page 14)** for an expanded treatment of budgetary needs for the Zambrów Jewish Cemetery Restoration Project.

I. Goals/Objectives

The primary objective is to complete the re-building of the wall surrounding the Jewish cemetery in Zambrów by the end of the summer 2015. It may take longer to complete the work due to budgetary shortfalls, weather or other factors. Accordingly, we have established the following goals for the project:

- **Goal 1:** Clear and clean line of sight view of cemetery for surveyor; begin clearing and cleaning cemetery of weeds and debris. Discover any buried matzevah fragments. **This work was completed in August 2012** by The Matzevah Foundation and Baptist volunteers in cooperation with the City of Zambrów and local volunteers.
- **Goal 2:** The Matzevah Foundation will raise funds for the dedication of a matzevah to the victims of the Holocaust in Zambrów Jewish cemetery. **Completed in August 2012** in cooperation with The Foundation for the Preservation of Jewish Heritage in Poland and the Michael Traison Fund for Poland.
- **Goal 3:** The Matzevah Foundation will hire surveyor to survey perimeter of the Jewish cemetery producing a plat or map of the cemetery. **Completed in September 2012.**
- **Goal 4:** The Matzevah Foundation will raise funds for the development of an architectural concept for wall surrounding the Jewish cemetery. **Completed in April 2013.**

- **Goal 5:** In July 2013 Baptist volunteers plan to return to Zambrów and work with the City of Zambrów and local volunteers to clear debris remaining in the Jewish cemetery.
- **Goal 6:** In the summer of 2014 begin building the foundations for the wall along entire perimeter.
- **Goal 7:** In the summer of 2015 begin building the wall and fencing; complete the lapidarium (memorial) composed of matzevah fragments.

In August 2012, The Matzevah Foundation in cooperation with the the Foundation for the Preservation of Jewish Heritage in Poland and the Michael Traison Fund for Poland placed and dedicated a matzevah (memorial) in honor of the Jewish victims of the Holocaust from Zambrów, Poland.



II. Procedures/Scope of Work

The Matzevah Foundation is working with a broad and diverse spectrum of people to develop a worldwide effort to care for and restore Jewish cemeteries in Poland. As noted previously, TMF has begun a partnership with FODZ to restore Jewish Cemeteries in Poland. FODZ has responsibility for ninety (90) Jewish cemeteries across Poland. Consequently, FODZ is able to assist TMF interface and cooperate with local Polish government leaders and officials and thereby secure necessary permits, deal with logistical needs, as well as, interact with local Polish community and school leaders, who could potentially be a part of Jewish cemetery restoration projects.

Combined with volunteers derived from the general public, groups that are exclusively Jewish, mixed groups of Jews and Christians, or entirely Christians, these Jewish cemetery restoration projects become comprehensive in their effort to educate the public and allow them to touch history, as well as, address the wounds of the Shoah today. The unique approach of TMF allows it to bring together Jews and Christians, who work cooperatively toward a common purpose and thereby create opportunities for dialogue and understanding. By working together in this manner we honor the past, touch the present and impact the future.

Steven D. Reece, Founder and CEO of The Matzevah Foundation, has coordinated numerous Jewish cemetery restoration projects in Poland since 2005. Steven has led mostly Baptist Christian volunteers to give their time and resources in order to work with the Jewish community by assisting them to restore and care for Jewish cemeteries primarily in the Warsaw area including the largest Jewish Cemetery (Okopowa), the Praga Jewish Cemetery, the Otwock and Pruszków Jewish Cemeteries just outside of Warsaw and in the Jewish cemetery in Sochaczew, a city about 40 miles from Warsaw.

Steven has led volunteers to clean, remove debris, repair broken headstones, and rebuild a section of wall in the Pruszków Jewish Cemetery. Most of what has been done to date in these Jewish cemetery restoration projects has been done in service to the Jewish Community in order to assist it catalogue headstones, and reclaim important historical information and preserve vital elements of Jewish culture along with documenting important ancestral information for future generations. Most recently Steven has led TMF to partner with FODZ and restore the Jewish cemetery in Zambrów by building a wall around the perimeter of the cemetery. Additionally, Steven has led TMF to partner with the AJC to restore the Jewish cemetery in Oświęcim, Poland.

The Zambrów Jewish Cemetery Project will be approximately a three-year undertaking that will be carried out in three parts (**See Section III, Timetable on page 12**). TMF began Phase One (Part A) or its initial work in the summer of 2012 by cleaning and clearing the perimeter of the cemetery. Volunteers from TMF worked with local high school teachers and students along with inmates from a penitentiary in order to clear the fence line of shrubs and collect broken fragments of matzevahs (headstones) to be used later in the building of a

lapidarium. A lapidarium is an archeological structure where stone fragments are joined together in a wall to become a memorial exhibit.

Phase Two of building the wall will begin in the summer of 2014 and will include building the main section of the wall along the highway. This section of the wall will have two gates, which will provide access for future use. The remaining sections of the wall will be completed in Phase Three of the project, which will be completed in the summer of 2015, which will include the building of the lapidarium.

This summer (2013) TMF will complete Phase One (Part B) by having a group of Baptist volunteers come to Poland to work along with local volunteers in the Zambrów Jewish cemetery to finish clearing and cleaning the cemetery of brush and debris. Currently TMF is working to raise funds and to mobilize teams of volunteers who will assist professional builders to complete the building project (Phase One and Two). Volunteers will clean the cemetery, dig and prepare the foundation for the wall, walkways and lapidarium. Funds are also being collected to provide for annual cleaning of the cemetery grounds for at least ten years.



Volunteers from the United States and Poland are cooperating to restore the Jewish cemetery in Zambrów, Poland.

TMF would serve as an agent that would assist the FODZ to realize its overall purpose, objectives and goals for the restoration of the Zambrów Jewish Cemetery project by providing volunteers who would be able to do a portion of the restoration work as outlined above. FODZ and TMF have cooperatively determined the project timeline, objectives, goals and action plans related to each component as it relates to completing the restoration project. TMF representatives will act as volunteer project coordinators, who will shepherd and care for volunteers during their stay, as well as oversee the work of the volunteer teams. TMF volunteer project coordinator will work closely with FODZ during the course of the volunteer project in order to coordinate and ensure that work done meets the wishes and specifications of the FODZ.

TMF will handle all logistical arrangements (such as securing airline tickets, local transportation, local accommodations, meals) for all volunteers and volunteer teams it mobilizes for this restoration project. TMF will secure travel and medical insurance for volunteers associated with this cemetery restoration project. Each TMF volunteer will pay for their own travel and medical insurance. Each TMF volunteer will be assessed an administrative fee of \$150 that will cover costs for the TMF Volunteer Project Coordinator such as local transportation, housing, meals, etc. Additionally a project fee of \$150 will be assessed that will be used toward project costs associated with the Zambrów Jewish Cemetery project.

III. Timetable

Below in **Table 1: Timetable for the Zambrów Jewish Cemetery Restoration Project** please find detailed information related to the expected timetable for completion of the Zambrów Jewish Cemetery Restoration Project.

	Description of Work	Dates
Phase One (Part A)	- Clean and remove brush, trash and debris, dividing the cemetery and working in sectors - Clean and remove brush, trash and debris along fence line for surveying purposes - Place and dedicate a matzevah (memorial) commemorating the Jewish victims of Holocaust from Zambrów	9 – 19 August 2012
Phase One (Part B)	Volunteers complete the clearing and cleaning of the Zambrów Jewish cemetery	4 – 14 July 2013
Phase Two	- Remove current fencing along front and one side of cemetery - Dig foundation for wall and gates along the front and one side - Volunteers to remove fencing	Summer of 2014

	• Hire professionals to prepare foundation and pour concrete for foundation • Install decorative gates	
Phase Three	• Remove current fencing from remainder of cemetery • Dig foundation for wall for remainder of cemetery • Volunteers to remove fencing • Hire professionals to prepare foundation and pour concrete for foundation • Build wall surrounding the remainder of the cemetery • Build lapidarium (memorial) composed of matzevah fragments from Zambrów Jewish Cemetery	Summer of 2015

Table 1: Timetable for the Zambrów Jewish Cemetery Restoration Project

IV. Budget

Below in **Table 2: Budgetary Project Needs for Zambrów Jewish Cemetery** please find the cost estimation that FODZ provided us in September 2011 for the building of the wall around the Zambrów Jewish cemetery. These costs may be higher today and will certainly change as a final cost estimate emerges. The current exchange rate (March 2013) is 3.26 PLN per USD. From FODZ (September 2011) we received the following budget estimate for constructing the wall:

1. The perimeter of the cemetery in Zambrów is 510 meters (1675 feet) long.
2. Volunteers have cleared and cleaned a line of sight around the perimeter of the cemetery for surveying and preparing a plat of the cemetery.
3. Some costs may be defrayed with volunteer labor as it may be possible for volunteers to remove some old fencing materials.
4. Building foundations along the entire perimeter of the cemetery will cost 142,000 PLN. This includes:
 - Digging up the old foundations
 - Preparing the reinforcing bars for the concrete
 - Constructing the formwork for the foundation
 - Pouring concrete for the foundations and the wall base
 - Paying skilled labor to do the above work
5. Building the foundations and wall cost approximately 298,500 PLN. This includes:
 - Building a wall made of hollow bricks (see <http://www.cjblok.com.pl/pl/9,14,40/0/19/0/pustak-betonowy-elewacyjny-jednostronnie-lupany-pbe91.html>), 1,80 m (6 feet) high.
 - building a cast iron gate composed of large and small gates
 - building a lapidarium (memorial) composed of matzevah fragments

6. Based on these estimates, the total cost for the building of the wall around the Zambrów Jewish Cemetery to be therefore **440,500 PLN (\$135,280.39 at an exchange rate of 3.26)**
7. Most recently, FODZ and TMF agreed to use metal fencing in the construction of the wall surrounding the Jewish cemetery. By so doing, the actual costs will be reduced by 20% to an estimated 352,400 PLN or **\$109,000.**
8. A finalized cost estimate for building the wall will be completed by the first of May 2013.
9. In this cost estimate, costs related to the building of a lapidarium (a memorial wall constructed out of the matzevah fragments) were not included but subsequently will be added in the final cost estimate for the project and could be an additional \$10,000.
10. Associated with these costs will be expenses related to travel, insurance, lodging, local travel, and meals associated with the project for TMF project coordinator(s), which we estimate to be around \$30,000 to \$40,000 for a two-year period.
11. We also need to consider any unanticipated costs such as fees, document preparation, etc. so we would need to build in an additional \$2,000.
12. We would also collect funds as a buffer of \$5,000 to \$10,000 to offset the exchange rate.
13. We are seeking to raise around \$30,000 for the maintenance of the cemetery for 10 years.
14. Altogether we estimate the total costs for us to do this project to be between \$200,000 and \$215,000 for this project.

The bottom line is that we need to raise roughly \$120,000 for just building the wall and the lapidarium. There will be other costs associated with the realization of this project.

To date TMF has raised and invested nearly \$4,000 for the actual project which included the installation of a memorial stone and surveying the cemetery along with preparing a map plus the preparation of an architectural drawing and budget for the project. We have also spent roughly \$12,000 for travel to Poland and expenses related to execution of the project. We are committed to the project and are doing everything that we can to see this project to fruition.

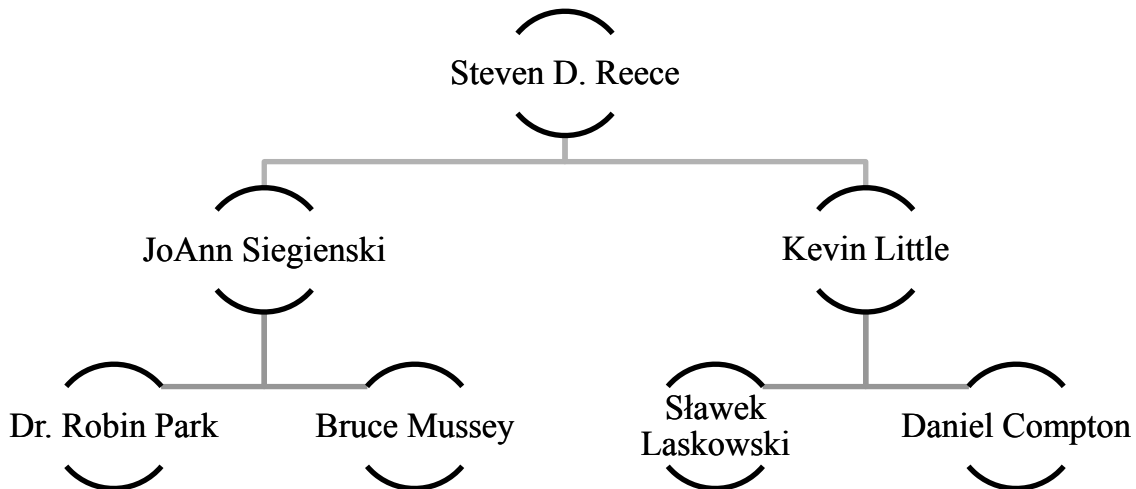
Description of Work	Anticipated Costs
Phase 1, Zambrów Jewish Cemetery Project in 2014	\$60,000
Phase 2, Zambrów Jewish Cemetery Project in 2015	\$60,000
Lapidarium construction in 2015 or 2016	\$10,000
On-site Project Planning for May 2014	\$5,000
On-site Project Planning for May 2015	\$5,000
On-site Project Coordination for 2014	\$15,000
On-site Project Coordination for 2015	\$15,000
Currency Exchange Rate Fluctuation, 2014-2015	\$2,500

Government Fees	\$1,000
Miscellaneous Expenses	\$2,000
Cemetery Maintenance for 10 Years	\$30,000
Total	\$205,500.00

Table 2: Budgetary Project Needs for Zambrów Jewish Cemetery

The above budget estimate (found in Table 2) includes funds necessary for TMF to administer the Zambrów Jewish Cemetery project for two years (2014 and 2015), which includes travel, transportation and living expenses as they relate to project planning and coordination. Furthermore, the budget includes a cost estimate for maintaining the cemetery for ten years.

V. TMF Board of Directors



The Matzevah Foundation is comprised of seven board members as noted below. The officers are Steven D. Reece, President, JoAnn Siegienski, Secretary and Kevin Little, Treasurer. Three of the board members have been actively involved in Jewish cemetery renovation projects since 2004, while three have been involved since 2006. One board member is from Pruszków, Poland.

VI. Evaluation

In coordination with the Foundation for the Preservation of Jewish Heritage (FODZ), Steven Reece will monitor progress, supplies, adequacy of volunteer numbers and details of the budget as work progresses. Detailed cost ledgers will be maintained, and detailed written progress reports will be provided for the FODZ and Donors to the project.

VII. Endorsements

On the following pages are endorsements received from Jewish organizations and/or individuals. Included are copies a certificate and diploma along with a letter of recommendation written on behalf of Steven D. Reece from Michael Schudrich, the Chief Rabbi of Poland.



BS"D

Zambrow, 14.08.2012/26 Av 5772

**The Foundation for the Preservation
of Jewish Heritage in Poland**

wishes to express its most sincere gratitude to

**Mr. Steven D. Reece
and the Matzevah Foundation**

**for their involvement in renovation of Jewish cemetery in
Zambrow and commemoration of local Jewish Community**



**Monika Krawczyk
CEO**

www.fodz.pl

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fodz@fodz.pl

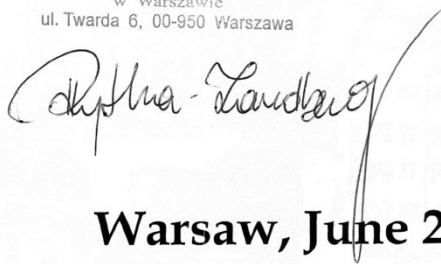
DIPLOMA

Mr. Steven Reece

**In recognition for your outstanding
maintenance work
at the Jewish cemetery
in Otwock- Anielin.**

The Jewish Community of Warsaw

GMINA WYZNANIOWA ŻYDOWSKA
w Warszawie
ul. Twarda 6, 00-950 Warszawa



Warsaw, June 27th, 2007

KOMISJA RABINICZNA DO SPRAW CMENTARZY

ul. Twarda 6
00-950 Warszawa
tel. /fax 22 624 1484

Warsaw January 11, 2010

To Whom It May Concern,

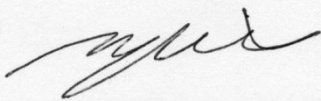
Scattered across the landscape of Poland are roughly 1,200 Jewish cemeteries bearing testimony to our presence in Poland for nearly a thousand years. Our fathers established and built these cemeteries according to our law and tradition as a means to honor and care for our dead. Due to the devastating loss of the Shoah, many of these cemeteries lie abandoned and neglected today. For us, the Jewish Community remaining in Poland, caring for these cemeteries is our mitzvah; nevertheless, it is a taxing and overwhelming mission. Accordingly, we have welcomed assistance from inside and outside our Jewish Community and for this reason we have cooperated with both Jew and Gentile in this mitzvah.

One such person with whom we have collaborated is Steven D. Reece, a Baptist Christian, who understands the vital importance of this mitzvah. Since 2005, Steven has worked closely and cooperatively with us through the Rabbinic Commission for Jewish cemeteries in Poland. I know of his work directly through my former representative, Aleksander Wąsowicz, who kept me abreast of Steven's work and his contributions to this mitzvah. We are thankful for Steven's heart and his passion for us expressed by serving us, according to our wishes, beliefs and practices.

The Jewish Community of Warsaw therefore, knows Steven and his work well. He has labored to mobilize volunteers and resources from both the United States and Poland to work in our cemeteries for over six years. These volunteers have worked in cemeteries in Warsaw, Otwock, Sochaczew and Pruszków. Their contributions are innumerable and have allowed us to restore and repair walls, establish boundaries and clear and remove debris, which has enabled us to catalogue and preserve vital information for Jewish families all over the world. However and most importantly, his partnership with us has allowed us to care for our dead by which we honor them and our tradition.

Steven would like to continue his service to the Jewish Community of Poland by engaging both Jews and Gentiles in this mitzvah. Steven has demonstrated his trustworthiness and his faithfulness to us in this mitzvah. Therefore, I would like to recommend Steven to you and ask you to consider assisting him in any way possible, as he seeks to mobilize teams and resources in America in order to continue in this vital mitzvah. If you are able, please help him and send him to us to the place where our *"fathers are buried,"* so that he can continue his mitzvah to us.

Yours faithfully,



Michael Schudrich
Chief Rabbi
Jewish Community of Poland



“What the Matzevah Foundation addresses is a very specific matter. It is not any additional memorial. It is the restoration of what is life for human beings: honoring the memory of those who gave us life: our parents, our ancestors. I fully understand the acceptance that your Foundation has received from the Jewish community in Poland. These Jewish cemeteries which are presently restored will testify for a normal Jewish life in Poland before the Nazis. Whatever our sufferings in our individual lives (including those which are in these abandoned Jewish cemeteries today) these cemeteries testify that people were living there, with their trades, their loves, their aspirations, . . . (that’s why I use the term of a normal life). This appears to me as a highly significant endeavor that the Matzevah Foundation is carrying out in full agreement with the small Jewish community of Poland today. I want to express my enthusiasm and my congratulations to all of you at the Matzevah Foundation.”

Joseph Parello, Ph.D.

Visiting Scholar

Member, Vanderbilt Institute of Chemical Biology

Vanderbilt University School of Medicine

Department of Pharmacology

VIII. Next Steps

After reading this Prospectus and its Appendix, please consider the following about the work of The Matzevah Foundation:

- **Action Step 1:** Are you interested in becoming personally involved in the work of TMF?
- **Action Step 2:** Do you wish to support financially the ongoing work of The Matzevah Foundation?
- **Action Step 3:** Do you wish to support the day-to-day operations of TMF or the Zambrów Jewish Cemetery Restoration Project?
- **Action Step 4:** To what degree do you wish to support financially TMF or the Zambrów Jewish Cemetery Restoration Project?
- **Action Step 5:** Would you be interested in or do you know someone who might be interested in volunteering in the Zambrów Jewish Cemetery Restoration Project or some other Jewish Cemetery Restoration Project in Poland?
- **Action Step 6:** Would you consider inviting Steven D. Reece, President of The Matzevah Foundation, to speak to your civic group, church or synagogue?

IX. Appendix

Below is the Buy a Brick Build a Wall Campaign including an architectural conception of the main gate for the Zambrów Jewish cemetery.

BUY A BRICK - BUILD A WALL



Proposed wall, used by permission of Monika Radkiewicz

“Your people will rebuild the ancient ruins and will raise up the age-old foundations; you will be called Repairer of Broken Walls, Restorer of Streets with Dwellings.” Isaiah 58:12 (NIV)

As a part of the three-year project in the Zambrów Jewish Cemetery that began in August 2012, The Matzevah Foundation (TMF) has begun a **“Buy A Brick – Build A Wall”** initiative whereby TMF members, friends and other interested parties can make contributions for the project. Donations will go towards the purchase of bricks, supplies and construction of the wall (see above drawing of the approved wall).

The Jewish Cemetery in Zambrów was established in 1828 and is approx 80 miles outside Warsaw to the northeast near the Treblinka Death Camp. There are approximately 200 known matzevah/matzevot (gravestones) in the cemetery, the oldest dating back to 1829. Zambrów has a population of approx 23,000 people. The presence of Jews in Zambrów is first noted in the 18th century. From the mid-1800s until the beginning of WWII, the Jewish residents in Zambrów accounted for more than 50% of the total population. Many of them were executed by the Nazis in 1941 while the survivors of the massacre were later murdered at Treblinka in the winter of 1942-43. Today in Zambrów there is almost no trace of Jews.

In August 2012 our first team went to Zambrów and spent a week working in the cemetery. This first phase focused on clearing the boundary in preparation for construction of the front wall and gate pictured above scheduled for construction in 2013. They were also able to participate in the dedication ceremony for a newly placed memorial stone dedicated to the memory of the Jews of Zambrów. The memorial stone is located at the front of the cemetery. For more information and specifics of the project, please go to the Zambrów tab on the TMF Website (<http://www.matzevah.org>).

The wall is built one brick at a time for a total approx cost of \$150,000. We invite you to participate in this initiative by making a contribution of \$10 per brick, for as many bricks as you would like to fund. If you wish to donate in honor of someone and would like them to be sent a certificate, please include the name to be shown on the certificate and address we should mail it. We would also like to acknowledge your generosity by listing your name as a donator in the following categories:

Platinum (\$100 or more)

Gold (\$50-\$100)

Silver (\$20-\$50)

Bronze (\$10-\$20)

You can make a donation by:

CHECK to The Matzevah Foundation & mailed to 7742 Spalding Drive, #480, Norcross, GA 30092-4207 (please enclose a copy of this flier with the information below completed)* OR
PAYPAL (through <http://www.matzevah.org> Buy a Brick tab)

Please let us know how we can best acknowledge your donation:

Donated by: _____

Donation made in loving memory of or in honor of: _____

_____ The Matzevah Foundation may acknowledge my name as a donor: Yes _____

No _____

***The Matzevah Foundation is a 503(c)(3) Public Charity. All contributions are tax deductible.**

Code of Ethics

The following eight considerations have been approved and adopted by the Board of Directors as a Code of Ethics for The Matzevah Foundation:

1. **Loyalty and Commitment**

Officers and Agents of TMF will support the mission of the organization by promoting the activities of TMF and by participating in Jewish cemetery restoration projects, at least once every two years. Secondly, Officers and Agents of TMF will avoid conflict of interest in personal and business matters and will not seek to benefit financially in any way at the expense of the organization. Most importantly, Officers and Agents of TMF are public servants entrusted with the leadership of the organization; as such, they will not act selfishly to advance their own interests but will act selflessly for the good of the Jewish community, whom they serve, advancing what is best for all and in so doing place the needs of the Jewish community, as well as, others above their own interests.

2. **Good Stewards**

Officers and Agents of TMF will be good stewards of the resources entrusted to them, respecting the wishes of those, who financially support the operation of the organization or to those, who contribute funds to TMF Jewish cemetery restoration projects ensuring that funds and resources are used as designated.

Secondly, Officers and Agents of TMF will not abuse organizational resources or seek personal gain from contributions, nor will they misappropriate funds and will ensure that they act in such a way to protect the property and resources entrusted to them.

3. **People of Integrity**

Officers and Agents of The Matzevah Foundation will be people of their word. Therefore, Officers and Agents of TMF will honor any commitment that they make ensuring that they follow through on any promises or agreements made; they will faithfully execute their duties and obligations established in any cooperative effort or partnership even if these actions are legally compelled or not. Examples of these agreements follow later in this document. Please see the following section (Section IX) for a discussion of cooperative and partnership agreements along with an example of an existing partnership agreement.

4. **Honesty and Transparency**

The Matzevah Foundation will be honest and transparent in all of its actions as it carries out its mission to educate the public about the Holocaust or Shoah as well as to facilitate Jewish cemetery restoration projects in Poland. Officers and Agents of TMF will disclose all costs, fees, and expenses associated with operating the organization or associated with any Jewish cemetery restoration project in Poland. Officers and Agents of TMF will refrain from all deceptive acts and lying and will instead be honest and open in its dealing with authorities or stakeholders (donors or recipients) regarding its mission and operation. Additionally, Officers and Agents of TMF will keep accurate financial records and disclose financial information as required ensuring privacy and confidentiality when possible. Please see Section IX at the end of this document for an example of an estimated cost disclosure for volunteers desiring to participate in a Jewish cemetery restoration project in Poland.

5. **Dignity in Outside Relationships**

As a public charity established by a group of Christians to serve the global Jewish community, The Matzevah Foundation must be mindful of the Holocaust or Shoah and its impact on Jews and particularly on Jews of Polish descent. Therefore, the Officers and Agents of TMF will not, nor will they seek to proselytize Jews. Instead we seek to open a dialogue with the Jewish community as Christians towards reconciliation. We honor the Jews as the root of everything that we know about God and for this reason the motivation for our work is that of loving-kindness and love for neighbor.

6. **Practice Fairness (Act Justly)**

The Matzevah Foundation and its Officers and Agents will “act justly,” being fair and non-discriminatory in its dealings with people and organizations.

7. **Good Citizens**

As a tax-exempt non-profit organization, The Matzevah Foundation will not make contributions to any political party or to any candidate for political office, nor will

it be involved in government or politics. Officers and Agents of TMF will instead strive to be good citizens of their community and will respect local laws no matter where they are in this world. TMF wishes to advance the common good of the community through education about the Holocaust and through Jewish cemetery restoration projects.

8. **Open Dialogue and Cooperation**

Officers and Agents of The Matzevah Foundation will work to keep an open dialogue with the public about its work and will engage in dialogue any party who has a concern about the purpose or operation of TMF. Additionally, TMF and its Officers and Agents will work cooperatively with government officials in carrying out its Jewish cemetery projects in Poland.

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MATZEVAH מ צ ב ה

REMEMBERING-RESTORING-RECONCILING

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