

----- Original Message -----

Subject:from Sang Joo Kim: International Spring Festival (ISF)

Date:Tue, 19 May 2009 03:44:15 -0400

From:CAMC <CAMC@CAMCINC.ORG>

To:"harold, borek" <hdbandsgh@comcast.net>, "borek, harold d

judge" <judgeborek@comcast.net>, "borek, harold" <HDBandSGH@comcast.net>

CC:"jeyaraj, francis" <francisjeyaraj@hotmail.com>, "meyer, tom - Lansdale

Library" <director@lansdalelibrary.org>, "gold, alan" <agold122248@yahoo.com>, "lamb, pat" <bookkeeping@lansdalelibrary.org>, "lamb, patricia" <patlamb@lansdalelibrary.org>,

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"riad, mercedes" <riadmvr@msn.com>, "sadeghipour, rebecca" <beckysade@aol.com>,

"sinas, samans" <timsinas@comcast.net>, "vaidyanathan, seema" <seema_vaithy@yahoo.com>, "baugh, thia" <tbaugh13@ibius.jnj.com>, "choing, tina" <tchoing@comcast.net>, "marquis, tom" <tommarquis@yahoo.com>, "nam, joyce" <jungnam40@yahoo.com>, "eshraghi, ramin" <eshraghi@comcast.net>, "whetstone, sarah" <s.whetstone@npuw.org>, "mccarter, katie" <Katie.mccarter@gmail.com>, "fritz, dena" <dfritz@journalregister.com>, "linderman, pamel" <plinderman@thereporteronline.com>, "akanksha, kalra" <akanksha@kalra.us>,

"conley, brett" <bconley@wescomfg.com>, "ozer, burak" <i_burak_ozer@yahoo.com>,

"page, david" <pagedc@npenn.org>, "szabo, flora" <hunamer@hotmail.com>, "szabo, joe" <jszabo@wittyworld.com>, "you, heng" <hyou@rmahq.org>, "patel, himanshu" <hp1960@yahoo.com>, "boal, jodi" <jodi.boal@gmail.com>, "guerra, juan" <juang@aclamo.org>, "afzal, kareem" <kareemafzal@pdcmachines.com>, "mccarter, kathy" <kmccarter@npvna.org>, "ebers, ken" <kebers@verizon.net>, "padgaonkar, kiran & mohana" <kiran_padgaonkar@hotmail.com>, "lai, ming tain" <laimingtain@yahoo.com>,

"america, lara" <joamelar@msn.com>, "kampmeyer, louisabella" <Louisabella_Kampmeyer@merck.com>, "ingle, manish & nayana" <ingle1397@yahoo.com>, "arocena, mary lou angelo" <dodie4199@yahoo.com>,

"riad, mercedes" <riadmvr@msn.com>, "ibrahim, michael & marcia" <[\[lawyer.com\]\(mailto:mbi@good-lawyer.com\)>, "patel, parag" <\[paragsgp@hotmail.com\]\(mailto:paragsgp@hotmail.com\)>, "chiang, philip" <\[pchiang@tpeceng.com\]\(mailto:pchiang@tpeceng.com\)>, "sadeghipour, rebecca" <\[beckysade@aol.com\]\(mailto:beckysade@aol.com\)>,](mailto:mbi@good-</p></div><div data-bbox=)

"halverson, riham" <rimat1@aol.com>, "sinas, samans" <timsinas@comcast.net>,

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"baugh, thia" <tbaugh13@ibius.jnj.com>, "choing, tina" <tchoing@comcast.net>, "marquis, tom" <tommarquis@yahoo.com>, "chung, whan soon" <whanchung@verizon.net>, "afzal, syed" <syed.afzal@pdcmachines.com>, "eshraghi, ramin" <eshraghi@comcast.net>.

wora<wora@libertyautomotive.net>, divanari <divanari@aol.com>, "bagdwal,
v" <vbagdwal@lansdaleice.com>

References:<MDEOIFAKNGNHHGAHHBKKOEOKCGAA.bookkeeping@lansdalelibrary.org>

CAMC

Happy New Year

May 19, 2009 3:44 AM

Dear Harold:

Good luck!

Thank you and regards,
Sang Joo

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March 31, 2009 1:49 AM

March 19, 2009 3:47 AM

The Honorable Judge Harold D Borek, Esquire
Legal Counsel
International Spring Festival (ISF)

Dear Harold:

Thank you for your comments.

One of my Judge friends, The Honorable Nelson A Diaz, advised me some years ago that once a Judge one was a Judge for lifetime.

I proudly address you as "The Honorable Judge Harold D Borek, Esquire" out of deference to you. Similalry, I am delighted to address you as "Harold" because you said, "I'm Harold." when I first met you at an ISF dinner a few years ago.

1. Your statement, "[The reason is that the International Festival Committee has no formal organizational structure such as a non-profit corporation, unincorporated association etc. Thus there are no official officers, directors or board members that can require any action by any one or more of the committee members.](#)" seems quite interesting.
2. Your additional statement, "[Reporting structure for committees affiliated with organizations is controlled by the organization, in this case the Lansdale Public Library and that organization determines how much information it feels required to maintain regarding the committees operations.](#)" sounds more interesting.
 - 2.1. Am I right, then, to understand that ISF activities are "controlled" by Lansdale Public Library?
 - 2.2. Similarly, am I right to understand that Lansdale Public Library "[determines how much information it feels required to maintain regarding the committees operations](#)"?
 - 2.3. What do you mean by "committees"?
3. **No. Tom Meyer has not had "some prior communications with" me.**
4. What do you mean by "the committee"?
5. I've been associated with ISF for the last at least half a decade or so and I am looking forward to the Festival as well.
 - 5.1. I've been raising the issues and concerns since I first attended an ISF meeting which fact I'm afraid you might be unaware of. Certainly, Francis Jeyaraj, Alan Gold, Peter Hsu, Anne Frank

and others heard what I said all along.

6.

My queries addressed, *vide infra*, to Francis Jeyaraj (ISF Coordinator) and Tom Meyer (ISF Coordinator and Lansdale Public Library Director) have gone, to date, unanswered, and their silence, therefore, enables me to broach the matters to your prompt attention as you are prominently listed as "Legal Counsel" for ISF in the ISF's stationery.

In this context, I respectfully ask you to answer any and all the questions and queries that have been preliminarily raised.

i.e.,

1. **Who is "Treasurer" or are "Treasurers"?**
2. **I ask you to start addressing those questions and issues that I have raised in writing, *vide infra*, since "January 27, 2009 11:32 AM".**

i.e.,

22. Did Lansdale Public Library ever accept/receive money from ISF/ISF Fund/ISF Income in any shape or form in the past?
23. Did Lansdale Public Library ever accept/receive money from ISF/ISF Fund/ISF Income in any shape or form in the past in exchange for "**in that spirit**"?

24. Since you say that Lansdale Public Library is "**a non-profit organization (see above definition)**", I ask you to provide the following particulars* as a matter of public disclosure.

24.1. *List of incumbent **Board of Directors** of Lansdale Public Library

24.2. *List of incumbent **Officers** of Lansdale Public Library

24.3. *List of incumbent Board of Directors of ISF.

24.5. *List of incumbent Officers of ISF.

3. **What is the total aggregate amount of money that ISF raised for the last 17 years?**

4. **What is the total aggregate amount of money that ISF disbursed for the last 17 years?**

7. **I would like to ask you since when you have become "Legal Counsel" of ISF?**

8. **By what/which governing authority have you become "Legal Counsel" of ISF?**

9. In your "Community Involvement" you listed "Legal Counsel to Lansdale International Spring Festival, a non-profit event designed to promote cultural diversity in the North Penn Community".

9.1. What do you mean by "a non-profit event"?

10. It is also noted that you listed "Francis Jeyaraj, M.D." in your "Committee to Re-elect Magisterial District Judge Harold D. Borek".

10.1. Doesn't it present a conflict of interest that Francis, one who's been running ISF for the last 17 years, is a member of your "Committee to Re-elect Magisterial District Judge Harold D Borek" and you are now "Legal Counsel" for ISF?

10.2. Have you received any financial contributions to your campaign from Francis?

11. Similarly, you listed "Marcia Binder Ibrahim" in your "Committee to Re-elect Magisterial District Judge Harold D. Borek".

11.1. Michael Ibrahim, ISF Food Committee Chair, is husband of Marcia Binder Ibrahim as you know. Mike has been working very closely with Francis for the last 17 years running ISF.

11.2. Doesn't this fact also present a conflict of interest?

11.3. Have you received any financial contributions to your campaign from Michael and/or his wife?

12. This year will be the 18th year for ISF.

12.1. **How long further should ISF go without accountability, compliance, governance and best practice (i.e., bylaws, board of directors, officers, minutes, financial statements, oversights, etc)?**

I submit on the record all these correspondence hitherto which commenced on "January 27, 2009 11:32 AM" to the next ISF Committee/s meeting as part of the Meeting "minutes".

Thank you and regards,
Sang Joo

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03/18/09 7:38 AM

Borek and Heckman wrote:

Dear Dr. Kim:

I have received your inquiry to my office. Initially, please be aware that I am affiliated with the committee in my capacity as legal counsel only as an attorney and not in any way acting on their behalf in my capacity as judge. Please make note of this when communicating to me about festival issues that request I take action in that capacity. Your attention to this request will be greatly appreciated.

While I am generally aware of the concerns you have raised regarding the committee's procedures, I have not reviewed any of the issues in depth. The reason is that the International Festival Committee has no formal organizational structure such as a non-profit corporation, unincorporated association etc. Thus there are no official officers, directors or board members that can require any action by any one or more of the committee members. Reporting structure for committees affiliated with organizations is controlled by the organization, in this case the Lansdale Public Library and that organization determines how much information it feels required to maintain regarding the committees operations. I will defer to Tom Meyers in that regard and I understand he has had some prior communications with you in this regard.

Never the less, please be advised that I will discuss with the committee some options for the keeping of minutes and financial statements reflecting income and disbursements. Please note that the festival is fast approaching and it is the primary goal of everyone to have everything ready to go on time. So the issues you have raised may not be fully addressed prior to the event. Thank you for your continued interest in the operations of the International Festival Committee and its annual event.

Very truly yours,
Harold D. Borek

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March 18, 2009 5:20 AM

The Honorable Judge Harold D Borek, Esquire
Legal Counsel
International Spring Festival (ISF)

Magisterial District Judge
Magisterial District Court 38-1-28
Serving Lansdale Borough and
Towamencin Township

Dear Harold:

I trust that this note will find you well.

My queries addressed, *vide infra*, to Francis Jeyaraj (ISF Coordinator) and Tom Meyer (ISF Coordinator and Lansdale Public Library Director) have gone, to date, unanswered, and their silence, therefore, enables me to broach the matters to your prompt attention as you are prominently listed as "Legal Counsel" for ISF in the ISF's stationery.

In this context, I respectfully ask you to answer any and all the questions and queries that have

been preliminarily raised.

I submit on the record all these correspondence hitherto which commenced on "January 27, 2009 11:32 AM" to the next ISF Committee/s meeting as part of the Meeting "minutes".

Thank you and regards,
Sang Joo

Sang Joo Kim
Chairman

CAMC (Council for America My Country*: *"A Korean American community action group, The Philadelphia Inquirer, October 20, 1999)

www.camcinc.org

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March 12, 2009 8:32 PM

March 11, 2009 1:22 PM

Dear Francis/Tom:

Thank you for the invite.

Though my prior commitment precludes from attending the meeting tonight, I preliminarily broach to your attention the following as a part of agenda at the meeting that you will preside.

1. **Who is "Treasurer" or are "Treasurers"?**
2. **I ask you to start addressing those questions and issues that I have raised in writing, *vide infra*, since "January 27, 2009 11:32 AM".**

i.e.,

22. Did Lansdale Public Library ever accept/receive money from ISF/ISF Fund/ISF Income in any shape or form in the past?
23. Did Lansdale Public Library ever accept/receive money from ISF/ISF Fund/ISF Income in any shape or form in the past in exchange for "**in that spirit**"?
24. Since you say that Lansdale Public Library is "**a non-profit organization (see above definition)**", I ask you to provide the following particulars* as a matter of public disclosure.
 - 24.1. *List of incumbent **Board of Directors** of Lansdale Public Library
 - 24.2. *List of incumbent **Officers** of Lansdale Public Library
 - 24.3. *List of incumbent Board of Directors of ISF.
 - 24.5. *List of incumbent Officers of ISF.
3. What is the total aggregate amount of money that ISF raised for the last 17 years?
4. What is the total aggregate amount of money that ISF disbursed for the last 17 years?

I submit on the record all these correspondence hitherto which commenced on "January 27, 2009 11:32 AM" to the next ISF Committee/s meeting as part of the Meeting "minutes".

Thank you and regards,
Sang Joo

Sang Joo Kim

Chairman

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www.camcinc.org

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03/09/09 10:49 PM

Subject: INTERNATIONAL SPRING FESTIVAL MEETING

francis jeyaraj wrote:

REMINDER

INTERNATIONAL SPRING FESTIVAL MEETING

Date: Wednesday March 11

Time: 7pm

Place: North Penn High School,Valley Forge Road.Lansdale.

K-Pod Conference Room.As you enter the school make a quick right turn.This is the same room we used for the last meeting.

AGENDA:

- 1.Welcome
- 2.Treasurers Report
- 3.Committee Reports
- 4.Adjurn

Dr.Jeyaraj

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arch 4, 2009 7:19 AM

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Dear Francis:

Thank you for the notice.

Today is my local day and therefore I'll attend the meeting.

I submit on the record all these correspondence hitherto which commenced on "January 27, 2009 11:32 AM" to the next ISF Committee/s meeting as part of the Meeting "minutes".

see you tonight.

Thank you and regards,
Sang Joo

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03/01/09 8:26 PM
Subject: International Spring Festival Meeting
francis jeyaraj wrote:

REMINDER

INTERNATIONAL SPRING FESTIVAL MEETING

*Date: Wednesday March 4
Time: 7pm
Place: North Penn High School, Valley Forge Road. Lansdale
K-Pod Conference Room. As you enter North Penn High School building make a quick right turn and the conference room is right there.
All future meetings will be at the High School. We will be meeting every Wednesday till the festival.*

AGENDA

- 1. Welcome
- 2. Treasurers Report
- 3. Committee Report
- 4. Adjourn

Dr. Jeyaraj

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March 4, 2009 6:55 AM

Dear Alan:

Thank you for your note.

As I understand it, the "total balance for 2008" for ISF is **\$34,095.43***" and "2009 Available Funds as of January 27, 2009: **\$35,095.43****".

2007	\$15,523.79	*Balance as of December 31,
2008	\$48,038.00	Total Income as of December 31,
2008	(\$29,466.36)	Total Expense as of December 31,
<u>2008</u>	\$34,095.43	<u>Total Balance for</u>
2008	\$34,095.43	**Funds from
Insurance	1,000.00	2009 Donation from Harleysville
		<u>2009 Available Funds as of January 27,</u>

2009: **\$35,095.43**

- 8.1. Assuming that these figures are accurate and correct by audit, whose money is it?
i.e.,
 - 8.1.1. ISF's money? Or,
 - 8.1.2. Lansdale Public Library's money?

Since you are a distinguished banker with WACHOVIA, I will ask Board of Directors and Officers of WACHOVIA whether they do "not keep minutes, nor have any officers, or BOD, or have a mission statement or governing rules or anything in writing regarding the organization or maintenance of" WACHOVIA.

I advise you to be informed that a Bcc of this message will find its way to a Board room of WACHOVIA with my memo in order to determine whether your express comments and position are consistent with applicable policies, procedures, rules and regulations or otherwise of WACHOVIA when its employees engage in community activities in given circumstances.

By the way, would you too suppose "Bensi won't be able to catch songbirds"?

Thank you and regards,
Sang Joo

Sang Joo Kim
Chairman

CAMC (Council for America My Country*: *"A Korean American community action group, The Philadelphia Inquirer, October 20, 1999)

www.camcinc.org

- C.: Peter Hsu, ISF Finance Committee
- Suman Timsinas, ISF Finance Committee
- Francis Jeyaraj, ISF Committee Coordinator
- Tom Meyer, ISF Committee Coordinator and Lansdale Public Library Director
- Alan Gold, ISF Committee member
- Manish Ingle, ISF Committee member
- Carlos Leon, ISF Committee member
- Philip Chiang, ISF Committee member
- Riham Halvorsen, ISF Committee member
- Faith Philip, ISF Committee member
- Michael Ibrahim, ISF Committee member
- Moon K Yoo, ISF Committee member
- Ken Ebers, ISF Committee member
- Betsy Roush, ISF Committee member
- Katie McCarter, ISF Committee member
- Joyce Nam, ISF Committee member
- Borek Harold, Brett Conley, Burak Ozer, Ellen Price Maloy, Eric Almonte, Flora Szabo, Himanshu Patel, Jodi Boal, Kathy McCarter, Kiran Padgaonkar, Lara America, Louisabella Kampmeyer, Lourdes Hernandez,
- Mary Lou Angelo Arocena, Riad Mercedes, Rebecca Sadeghipour, Samans Sinas, Seema Vaidyanathan, Thia Baugh, Tina Choing, Tom Marquis, (list in progress)

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03/02/09 9:59 AM
alan gold wrote:

I am so glad the ISF does not keep minutes, nor have any officers, or BOD, or have a mission statement or governing rules or anything in writing regarding the organization or maintenance of the ISF (to my knowledge). What we do have informally on the website, flyers, and otherwise is for the convenience of the public. The Festival works wonderfully well, and is a jewel of effort for the Bucks/Mont area, a multicultural event widely appreciated for 17 years and run on a shoestring. We are all volunteers with no desire to be laden with additional duties.

Other areas around the USA find that these festivals are successful only as long as they have freedom to work without external interference.

Our group works hard and is honest. Any money remaining at the end should go to the library, but they let us have a balance for start up costs again the following year, and also maybe to get a 'name' performer at some point in the future, the cost of which could not be attained in one year's fundraising efforts. A balance is necessary also because the economy could contract further and limit the contributions of donors.

Alan

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March 4, 2009 6:11 AM

March 2, 2009 3:59 AM

Dear Pat/Tom/Francis/Peter:

Dear Pat/Peter/Francis/Tom:

Thank you [Pat] for your [Pat's] note of "02/26/09 12:09 PM".

02/26/09 12:09 PM
Patricia Lamb wrote:

Please note:

Because the ISF is sponsored by the library, the ISF does not pay federal income tax on any income generated by the festival; the library is a non-profit organization (see above definition). The library files a 990 return yearly with the IRS.

Because the ISF is sponsored by the library, the ISF does not pay sales tax on products and services purchased by the festival; the library is exempt from Pennsylvania sales tax (see attached PA tax exemption certificate).

Because the ISF is sponsored by the library, the ISF does not have to file a federal tax return; this is done by the library at the library's expense. No festival funds are used.

Because the ISF is sponsored by the library, the ISF benefits from (and does not pay for) the services of the library's director, the library's bookkeeper, and the library's staff; this is at the library's expense. No festival funds are used.

Because the ISF is sponsored by the library, the ISF event itself is covered under the library's insurance policy; this is at the library's expense. No festival funds are used.

Because the ISF is sponsored by the library, the ISF does not pay for the services of a CPA or an auditing firm; this is done at the library's expense. No festival funds are used.

The Lansdale Public Library's purpose is to maintain a free, public non-sectarian library in the Borough of Lansdale, PA, for the benefit of Lansdale residents. And in that spirit, we sponsor the International Spring Festival.

It will be a pleasure to meet with you, but please note the time I spend answering your emails and meeting with you is being done at the library's expense. No festival funds are being used.

22. Did Lansdale Public Library ever accept/receive money from ISF/ISF Fund/ISF Income in any shape or form in the past?

23. Did Lansdale Public Library ever accept/receive money from ISF/ISF Fund/ISF Income in any shape or form in the past in exchange for "**in that spirit**"?

24. Since you say that Lansdale Public Library is "**a non-profit organization (see above definition)**", I ask you to provide the following particulars* as a matter of public disclosure.

24.1. *List of incumbent **Board of Directors** of Lansdale Public Library

24.2. *List of incumbent **Officers** of Lansdale Public Library

- 24.3. *List of incumbent Board of Directors of ISF.
- 24.5 *List of incumbent Officers of ISF.
- 25. I submit on the record all these correspondence hitherto which commenced on "January 27, 2009 11:32 AM" to the next ISF Committee/s meeting as part of the Meeting "minutes".

I expect your affirmative and responsible answers promptly to those preliminary queries raised hitherto.

Thank you and regards,
Sang Joo Kim
Chairman

CAMC (Council for America My Country*: *"A Korean American community action group, The Philadelphia Inquirer, October 20, 1999)
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- C.: Peter Hsu, ISF Finance Committee
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 Riham Halvorsen, ISF Committee member
 Faith Philip, ISF Committee member
 Michael Ibrahim, ISF Committee member
 Moon K Yoo, ISF Committee member
 Ken Ebers, ISF Committee member
 Betsy Roush, ISF Committee member
 Katie McCarter, ISF Committee member
 Joyce Nam, ISF Committee member
 Borek Harold, Brett Conley, Burak Ozer, Ellen Price Maloy, Eric Almonte, Flora Szabo, Himanshu Patel, Jodi Boal, Kathy McCarter, Kiran Padgaonkar, Lara America, Louisabella Kampmeyer, Lourdes Hernandez,
 Mary Lou Angelo Arocena, Riad Mercedes, Rebecca Sadeghipour, Samans Sinas, Seema Vaidyanathan, Thia Baugh, Tina Choing, Tom Marquis, (list in progress)

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February 27, 2009 3:18 AM

Dear Pat/Peter/Francis:

Thank you [Pat] for your [Pat's] note.

I apologize for not making that clear.

English is not an easy language to command to even some people born with it. The way you wrote in your email of "02/23/09 12:53 PM" and "02/25/09 12:26 PM", respectively, may attest to that effect.

Your apology accepted.

I am more than willing to show you all documents when you come to the library to see the financial statement.

11. Would either email me "**all documents**" audited by "**an independent CPA**" and "**an independent auditing firm retained by the Borough of Lansdale**"?

You may charge me a reasonable fee for reproduction and actual postage costs for the copied materials.

11.1. Or, you may post them on the internet, i.e., Lansdale Public Library website or ISF website. **I process all monies (income and expenses) for the International Club.**

12. What is "the International Club"?

5. Similarly, would you provide copy/copies of "minutes" of ISF meetings covering years 2005 through 2008? (*emphasis added.*)

6. Would you be kind to make available copy/copies of governing rules of ISF Committee/s? (*emphasis added.*)

5. What do you mean by "**under the aegis of the Lansdale Public Library's tax exempt and non-profit status**"? Please kindly explain.

13. What is "Lansdale Library Association"?

14. What is the relationship between "Lansdale Public Library" and "Lansdale Library Association", if any?

A **nonprofit organization** (abbreviated **NPO**, also **not-for-profit**) is any [organization](#) that **does not aim to make a profit**,

15. How would you, then, characterize "Total Balance for 2008 **\$34,095.43**" even if ISF did not aim to make a profit?

16. Would you suppose that ISF did a good "business" as defined in section 513 of the IRS Code?

8.1. Assuming that these figures are accurate and correct by audit, **whose money is it?** (*emphasis added.*)

i.e.,

8.1.1. ISF's money? (*emphasis added.*) Or,

8.1.2. Lansdale Public Library's money? (*emphasis added.*)

8.2. How did ISF/Lansdale Public Library file/report this money to IRS as part of filing/reporting requirements?, or

8.3. How does ISF/Lansdale Public Library intend to file/report this money to IRS as part of filing/reporting requirements?

9. As for "Total Expense as of December 31, 2008 (**\$29,466.36**)", what were the governing rules and guidelines to disburse these funds?

9.1. What was/were the governing body/bodies which disbursed these funds? You answered "**No ISF money is spent without the express permission of Dr. Jeyaraj and Peter Hsu,**". Thank you.

9.2. By what power was/were the governing body/bodies authorized to disburse these funds?

The Lansdale Public Library's purpose is ... for the benefit of Lansdale residents. And in that spirit, we sponsor the International Spring Festival.

17. Will the "**Lansdale Public Library's purpose**" also include "**for the benefit of residents**" beyond "**Lansdale**"?

18. Is "**Lansdale Public Library**" a private body?

19. Would you make available copy of your organization's exempt application/s and/or any supporting documents or otherwise?

20. Would you make available copy of "**bylaws**" and/or rules and regulations including

oversight regimes governing the "operations" of ISF?

21. I submit on the record all these correspondence which commenced on "January 27, 2009 11:32 AM" to the next ISF Committee/s meeting as part of the Meeting "minutes".

I expect your affirmative and responsible answers promptly.

Thank you and regards,

Sang Joo Kim

Chairman

CAMC (Council for America My Country*: *"A Korean American community action group, The Philadelphia Inquirer, October 20, 1999)

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- Tom Meyer, ISF Committee Coordinator and Lansdale Public Library Director
- Alan Gold, ISF Committee member
- Manish Ingle, ISF Committee member
- Carlos Leon, ISF Committee member
- Philip Chiang, ISF Committee member
- Riham Halvorsen, ISF Committee member
- Faith Philip, ISF Committee member
- Michael Ibrahim, ISF Committee member
- Moon K Yoo, ISF Committee member
- Ken Ebers, ISF Committee member
- Betsy Roush, ISF Committee member
- Katie McCarter, ISF Committee member
- Joyce Nam, ISF Committee member
- (list in progress)

.....
02/26/09 12:09 PM
Patricia Lamb wrote:

Dear Dr. Kim,

I did not write that I would "email" you the financial statement. I told you I would email YOU when I received the financial statement. I did write that I would "give" you a copy of the 2007 financial statement. This means you may come to the library, and make a photocopy of the financial statement if you wish to take a copy from the premises. I apologize for not making that clear.

I am more than willing to show you all documents when you come to the library to see the financial statement.

I do not understand your concerns, or your vehemence about obtaining this information, but I would be very happy to address your issues/concerns when you come to view/make a copy of the financial statement, as soon as I receive it from our CPA. Any questions you may have about the International Club's bylaws or operations, please address to Dr. Jeyaraj or Peter Hsu.

I have already given you a copy of the ISF income and expenses for 2008. You will find in the financial statement that this information matches. I process all monies (income and expenses) for the International Club. Every expenditure is accounted for through documentation, and confirmed through an independent CPA, and an independent auditing firm retained by the Borough of Lansdale.

All money generated by the ISF is used ONLY by the International Club for ISF activities. No ISF money is spent without the express permission of Dr. Jeyaraj and Peter Hsu, and as stated above it is used ONLY for ISF activities. You will see on the list given you what expenses have been incurred and by whom. If you have any question/complaint about any particular expenditure, you may question Dr. Jeyaraj or Peter Hsu.

The Lansdale Public Library is a 501 (c) (3) non-profit organization (please see attached) - A nonprofit organization (abbreviated NPO, also not-for-profit) is any organization that **does not aim to make a profit**, and which is not a public body. Organizations described in section 501(c)(3) are commonly referred to as *charitable organizations*.

Please note:

Because the ISF is sponsored by the library, the ISF does not pay federal income tax on any income generated by the festival; the library is a non-profit organization (see above definition). The library files a 990 return yearly with the IRS.

Because the ISF is sponsored by the library, the ISF does not pay sales tax on products and services purchased by the festival; the library is exempt from Pennsylvania sales tax (see attached PA tax exemption certificate).

Because the ISF is sponsored by the library, the ISF does not have to file a federal tax return; this is done by the library at the library's expense. No festival funds are used.

Because the ISF is sponsored by the library, the ISF benefits from (and does not pay for) the services of the library's director, the library's bookkeeper, and the library's staff; this is at the library's expense. No festival funds are used.

Because the ISF is sponsored by the library, the ISF event itself is covered under the library's insurance policy; this is at the library's expense. No festival funds are used.

Because the ISF is sponsored by the library, the ISF does not pay for the services of a CPA or an auditing firm; this is done at the library's expense. No festival funds are used.

The Lansdale Public Library's purpose is to maintain a free, public non-sectarian library in the Borough of Lansdale, PA, for the benefit of Lansdale residents. And in that spirit, we sponsor the International Spring Festival.

It will be a pleasure to meet with you, but please note the time I spend answering your emails and meeting with you is being done at the library's expense. No festival funds are being used.

Sincerely,

Pat

Patricia Lamb
Lansdale Public Library
301 Vine Street
Lansdale, PA 19446
215-855-3228

-----Original Message-----

From: CAMC [<mailto:CAMC@CAMCINC.ORG>]

Sent: Thursday, February 26, 2009 1:56 AM

To: lamb, patricia; lamb, patricia

Cc: hsu, peter; timsinas, suman; jeyaraj, francis; meyer, tom - Lansdale Library; gold, alan; ingle, manish & nayana; leon, carlos; chiang, philip

Subject: from Sang Joo Kim: International Spring Festival 2008



Happy New Year

February 26, 2009 1:55 AM

Patricia Lamb
Lansdale Public Library
301 Vine Street
Lansdale, PA 19446
215-855-3228

Dear Pat:

Thank you for your note.

You stated in your email of "02/23/09 12:53 PM" that " **I'll email you when I receive our financial statement [of 2008] from our CPA**".

Now, you state in you remail of "02/25/09 12:26 PM" that "**I cannot email you a copy.**".

In this context, I raise preliminarily the following issues/questions and expect your affirmative and responsible answers promptly.

1. Would you be kind to spell out as to why you now say that you "cannot email" me a copy?
2. In your email of "02/02/09 12:46 PM" you stated that "**I can give you a copy of our 2007 financial statement.**" in response to my query,
 - 2.1. Please, then, give me copy of an audited financial statement of ISF 2007.
3. In your email of "02/02/09 12:46 PM", you stated that "**[t]he ISF does not have its own account. The ISF is under the aegis of the Lansdale Public Library's tax exempt and non-profit status.**"
 - 3.1. Would you, then, provide copy of the original IRS document certifying "**the Lansdale Public Library's tax exempt and non-profit status**"?
4. In the same vein, would you provide copy of the IRS "annual filing requirements" for 2007 and 2008, respectively, for tax-exempt organizations under applicable IRS Code/s?
5. Similarly, would you provide copy/copies of "minutes" of ISF meetings covering years 2005 through 2008?
6. Would you be kind to make available copy/copies of governing rules of ISF Committee/s?
7. In your email of "02/02/09 12:46 PM", you stated that "**[t]he ISF does not have its own account. The ISF is under the aegis of the Lansdale Public Library's tax exempt and non-profit status.**"
 - 7.1.
 5. What do you mean by "under the aegis"? Please kindly explain.
8. As I understand it, the "total balance for 2008" for ISF is **\$34,095.43**** and "2009 Available Funds as of January 27, 2009: **\$35,095.43****".

2007	\$15,523.79		*Balance as of December 31,
			Total Income as of December 31,
2008	\$48,038.00		Total Expense as of December 31,
2008	(\$29,466.36)		<u>Total Balance for</u>
<u>2008</u>		\$34,095.43	
			**Funds from
2008		\$34,095.43	2009 Donation from Harleysville
Insurance	1,000.00		

2009: \$35,095.43

- 8.1. Assuming that these figures are accurate and correct by audit, whose money is it?
i.e.,
 - 8.1.1. ISF's money? Or,
 - 8.1.2. Lansdale Public Library's money?
- 8.2. How did ISF/Lansdale Public Library file/report this money to IRS as part of filing/reporting requirements?, Or
- 8.3. How does ISF/Lansdale Public Library intend to file/report this money to IRS as part of filing/reporting requirements?
9. As for "Total Expense as of December 31, 2008 (\$29,466.36)", what were the governing rules and guidelines to disburse these funds?
 - 9.1. What was/were the governing body/bodies which disbursed these funds?
 - 9.2. By what power was/were the governing body/bodies authorized to disburse these funds?
10. Is Lansdale Public Library a Charitable Organization?

I expect your affirmative and responsible answers promptly.

Thank you and regards,

Sang Joo Kim

Chairman

CAMC (Council for America My Country*: *"A Korean American community action group, The Philadelphia Inquirer, October 20, 1999)

www.camcinc.org

C.: Peter Hsu, ISF Finance Committee
Suman Timsinas, ISF Finance Committee
Francis Jeyaraj, ISF Coordinator
Tom Meyer, ISF Coordinator and Lansdale Public Library Director
Alan Gold, ISF member
Manish Ingle, ISF member
Carlos Leon, ISF member
Philip Chiang, ISF member
(list in progress)

.....
02/25/09 12:26 PM

Patricia Lamb wrote:

Dear Dr. Kim,

You will have to come into the library to view the statement; I cannot email you a copy. I'll let you know as soon as we receive it, and you can stop by at a time convenient for both of us.

Pat

Patricia Lamb
Lansdale Public Library
301 Vine Street
Lansdale, PA 19446
215-855-3228

-----Original Message-----

From: CAMC [<mailto:CAMC@CAMCINC.ORG>]

Sent: Wednesday, February 25, 2009 12:26 AM

To: lamb, patricia; lamb, patricia

Cc: hsu, peter; timsinas, suman

Subject: from Sang Joo Kim: International Spring Festival 2008



Happy New Year

February 25, 2009 12:25 AM

Dear Pat:

Thank you for your note.

I'll email you when I receive our financial statement from our CPA,

Looking forward to receiving via your email an audited financial statement of ISF 2008.

Thank you and regards,

Sang Joo Kim

Chairman

CAMC (Council for America My Country*: *"A Korean American community action group, The Philadelphia Inquirer, October 20, 1999)

www.camcinc.org

C.: Peter Hsu, ISF Finance Committee

Suman Timsinas, ISF Finance Committee

02/23/09 12:53 PM

Patricia Lamb wrote:

Dear Dr. Kim,

The 2008 audit of the library's records is finished. I'll email you when I receive our financial statement from our CPA, at which time you may stop by the library to view it.

Hopefully, I've answered all your questions, but If you have any further questions, please don't hesitate to ask.

Pat

Patricia Lamb

Lansdale Public Library

301 Vine Street

Lansdale, PA 19446

215-855-3228

February 23, 2009 12:13 AM

February 5, 2009 12:35 AM

Dear Pat:

Thank you for your note.

Would you make available an audited financial statement of ISF 2008? **I can give you a copy of our 2007 financial statement.**

1. **Please do make available at your earliest convenience.**

The Borough of Lansdale conducts an audit of our records annually in March/April. A 2008 copy of our statement will be available late spring/early summer 2009.

2. Please make available.

Separately, does ISF have its own bank account? **The ISF does not have its own account. The ISF is under the aegis of the Lansdale Public Library's tax exempt and non-profit status.**

3. Why doesn't ISF have its own bank account? Please kindly explain.

4. What is the relationship between ISF and the Lansdale Public Library? Please kindly explain.

5. What do you mean by "under the aegis"? Please kindly explain.

6. What do you mean by "tax exempt"? Please kindly explain.

Thank you and regards,

Sang Joo Kim

Chairman

CAMC (Council for America My Country*: *"A Korean American community action group, The Philadelphia Inquirer, October 20, 1999)

www.camcinc.org

C.: Peter Hsu, ISF Finance Committee

.....

02/02/09 12:46 PM

Patricia Lamb wrote:

Dear Dr. Kim,

Would you make available an audited financial statement of ISF 2008? **I can give you a copy of our 2007 financial statement. Please let me know if that will suffice.**

The Borough of Lansdale conducts an audit of our records annually in March/April. A 2008 copy of our statement will be available late spring/early summer 2009.

Separately, does ISF have its own bank account? **The ISF does not have its own account. The ISF is under the aegis of the Lansdale Public Library's tax exempt and non-profit status.**

If you have any further questions, please don't hesitate to contact me at 215-855-3228 x-0, or orpatlamb@lansdalelibrary.org.

Sincerely,

Pat Lamb

Patricia Lamb

**Assistant Administrator/Bookkeeper
Lansdale Public Library
301 Vine Street
Lansdale, PA 19446
215-855-3228 x-0**

-----Original Message-----

From: Peter Hsu [<mailto:phyhsu@yahoo.com>]
Sent: Monday, February 02, 2009 11:59 AM
To: Pat Lamb
Subject: Fw: from Sang Joo Kim: International Spring Festival 2008
Hi! Pat,

Please see FWD e-mail from Dr. Kim.

Thanks!

Peter

Peter Hsu Enterprises, Inc.
650 N. Cannon Ave.
Lansdale, Pa 19446
Tel: 215-362-8419
Fax: 215-362-0635

--- On **Fri, 1/30/09**, CAMC <CAMC@CAMCINC.ORG> wrote:
From: CAMC <CAMC@CAMCINC.ORG>
Subject: from Sang Joo Kim: International Spring Festival 2008
To: "hsu, peter" <phyhsu@yahoo.com>
Date: Friday, January 30, 2009, 11:05 PM

CAMC

Happy New Year

Januar

y 30, 2009 11:05 PM

Dear Peter:

Thank you for the material.

Your cooperation will be appreciated.

Thank you and regards,
Sang Joo Kim
Chairman

CAMC (Council for America My Country*: *"A Korean American community action group, The Philadelphia Inquirer, October 20, 1999)
www.camcinc.org

.....
01/27/09 8:05 PM

Peter Hsu wrote:

Hi! San,

Per your request please see attached statement from Pat.

Peter

Peter Hsu Enterprises, Inc.
650 N. Cannon Ave.
Lansdale, Pa 19446
Tel: 215-362-8419
Fax: 215-362-0635

--- On Tue, 1/27/09, Patricia Lamb<bookkeeping@lansdalelibrary.org> wrote:
From: Patricia Lamb <bookkeeping@lansdalelibrary.org>
Subject: RE: from Sang Joo Kim: International Spring Festival 2008
To: phyhsu@yahoo.com
Date: Tuesday, January 27, 2009, 5:02 PM

Hi, Peter,

Here is your copy.

Pat

Patricia Lamb
Lansdale Public Library
301 Vine Street
Lansdale, PA 19446
215-855-3228

-----Original Message-----

From: Peter Hsu [<mailto:phyhsu@yahoo.com>]
Sent: Tuesday, January 27, 2009 2:43 PM
To: Pat Lamb
Subject: Fw: from Sang Joo Kim: International Spring Festival 2008

Hi! Pat,

Could please send ISF Fin. Statement to Dr. Sang Joo Kim?
His e-mail: CAMC@CAMINC.ORG.

Thanks!

Peter

Peter Hsu Enterprises, Inc.
650 N. Cannon Ave.
Lansdale, Pa 19446
Tel: 215-362-8419

Fax: 215-362-0635

--- On **Tue, 1/27/09**, CAMC <CAMC@CAMCINC.ORG> wrote:

From: CAMC <CAMC@CAMCINC.ORG>

Subject: from Sang Joo Kim: International Spring Festival 2008

To: "hsu, peter" <phyhsu@yahoo.com>

Cc: "jeyaraj, francis" <francisjeyaraj@hotmail.com>, "meyer, tom - Lansdale Library" <director@lansdalelibrary.org>, "gold, alan" <agold122248@yahoo.com>, "philip, faith" <faith.philip@prufoxroach.com>, "carlos, leon" <cleon@netcarrier.com>, "chiang, philip" <pchiang@tpeceng.com>, "hong, laura" <laurahong2002@yahoo.com>, "choi, im ja" <imja.choi@verizon.net>, "na, stephen rev" <steve@cornerstone-pc.com>, "choing, tina" <tchoing@comcast.net>, "nguyen, theodore" <ted@cpay2k.com>

Date: Tuesday, January 27, 2009, 11:32 AM

CAMC

Happy New Year

Januar

y 27, 2009 11:32 AM

Dear Peter:

Greetings!

Would you make available a financial statement of ISF 2008?

Your cooperation will be appreciated.

Thank you and regards,

Sang Joo Kim

Chairman

CAMC (Council for America My Country*: *A Korean American community action group, The Philadelphia Inquirer, October 20, 1999)

www.camcinc.org
