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In Memory of . . .

Each year we receive a few letters asking us to contribute to a memorial trust that is being established to honor an eminent scholar or teacher. Occasionally someone writes proposing to use his own estate for this purpose. These letters always pose a problem: the man's memory deserves honor, but there is real question whether there will be effective handling of a fund that almost certainly will be small. If the income is to be used locally—for example, to support a lectureship or a scholarship at a particular institution—and if the management is centralized, as in a faculty committee at that institution, there is reason to hope that the fund will be effectively utilized. But if these conditions are not met, the management may be pretty casual and the income may not be used very effectively, or the time required for thoughtful management may be unreasonably large for the amount of money involved.

Twenty-odd years ago a former president of the AAAS established a trust fund to support research in the field in which he was particularly interested. The fund is small and not widely known. Its grants have therefore been subject to the variable quality and size of the requests received each year. The trustees have been conscientious, and much of the income has been used to carry out the donor's wishes. But in some years the trustees have not found work of suitable merit and character to support. Instead of frittering the money away on work of poor quality, they have in those years added some of the income to capital. This action has led to a new difficulty: the Internal Revenue Service has charged the fund with unreasonable accumulation of income and is threatening to remove its tax-exempt status. This situation may serve as a warning to those who accept responsibility for the management of other small trusts.

This particular trust has partly solved its problem in a fashion that may be of interest to the sponsors or trustees of other small memorial funds: by transferring income to the Sigma Xi-RESA Research Fund. That fund is widely known and thoughtfully administered. Its small grants ($100 to $2000) provide all fields of science with a kind of support that is not likely to be supplied by grants from government agencies or large private foundations. Sigma Xi would welcome additional monies for its Research Fund, and it has in fact recently increased its own contributions because the amount of money available annually has been insufficient to meet all the meritorious requests. The officers of Sigma Xi are willing to take over responsibility for other funds, either by accepting the entire trust or by making grants from annual income. The cost of selecting appropriate grantees and other administrative costs would be borne by Sigma Xi, so all of the income from a transferred fund would be used for research grants.

We commend the idea to those who are proposing to establish new memorial trusts and to those who are finding it difficult to use in satisfactorily constructive ways the income from existing funds of this character. Surely the man whose memory is being honored would want the fund that bears his name to be used as constructively as possible. Sigma Xi offers a convenient and respected means of achieving this end.—D.W.