

Wiltraud Salm
Estate of Peter A. Salm

609 Fifth Avenue
6th Floor
New York, NY 10017-1021

Telephone (212) 745-1760
Fax (212) 745-1762

July 29, 1996

Mrs. Lorraine Gilligan
Curator
Coe Hall at Planting Fields Arboretum
P.O. Box 58
Oyster Bay, NY 11771

Dear Mrs. Gilligan:

As Mrs. Salm is taking the tapestry she donated to Coe Hall as a deduction on her taxes for 1995, I would appreciate it if you could fill out Part IV of the enclosed Form 8283, sign and return it to me in the enclosed envelope. It has already been signed by Christie's who appraised the item.

Many thanks.

Sincerely,

A handwritten signature in cursive script, reading "Karin Sokolove".

Karin Sokolove
Secretary to Mrs. Salm

Enclosure

WILTRAUD

SALM

Identifying number

083-56-3635

Section B—Appraisal Summary—Include in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group. Report contributions of certain publicly traded securities only in Section A.

If you donated art, you may have to attach the complete appraisal. See the Note in Part I below.

Part I Information on Donated Property—To be completed by the taxpayer and/or appraiser.

4 Check type of property:

☒ Art* (contribution of \$20,000 or more)

☐ Real Estate

☐ Gems/Jewelry

☐ Stamp Collections

☐ Art* (contribution of less than \$20,000)

☐ Coin Collections

☐ Books

☐ Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antique furniture, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

Note: If your total art contribution deduction was \$20,000 or more, you must attach a complete copy of the signed appraisal. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition at the time of the gift	(c) Appraised fair market value
A	FLEMISH BAROQUE TAPESTRY		
B			
C			
D			

(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
				(h) Amount claimed as a deduction	(i) Average trading price of securities
A	3/12/94 INHERITANCE	20000		20000	
B					
C					
D					

Part II Taxpayer (Donor) Statement—List each item included in Part I above that is separately identified in the appraisal as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item:

Signature of taxpayer (donor) ▶

Date ▶

Part III Certification of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, married to, or related to any of the foregoing persons, or an appraiser regularly used by any of the foregoing persons and who does not perform a majority of appraisals during the taxable year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based upon a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this appraisal summary may subject me to the civil penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Director of Practice.

Sign

Here

Signature ▶ Francis McLeod

Title ▶ Assistant Vice President

Date of appraisal ▶ 12/28/95

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

Part IV Donee Acknowledgment—To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on

(Date)

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property (or any portion thereof) within 2 years after the date of receipt, it will file an information return (Form 8282, Donee Information Return) with the IRS and furnish the donor a copy of that return. This acknowledgment does not represent concurrence in the claimed fair market value.

Name of charitable organization (donee)

PLANTING FIELDS FOUNDATION

Employer identification number

Address (number, street, and room or suite no.)

PO BOX 58

City or town, state, and ZIP code

OSTER BAY, NY 11771-0058

Authorized signature

Title

CHIEF OPERATING OFFICER

Date

7/31/96

A FAIR MARKET APPRAISAL OF A TAPESTRY

BELONGING TO

THE ESTATE OF PETER SALM

"THE PORT OF MISSING MEN"

NORTH SEA ROAD

P.O. BOX 1423

SOUTHAMPTON, NY 11969

FOR ESTATE TAX INFORMATION PURPOSES

I, Joanna Badami, being duly sworn depose and say that:

I am a Certified Member of the Appraisers Association of America, and as such am qualified to make the following appraisal.

I am an appraiser of household furnishings and fine arts of the kind and character set down in the annexed schedule of 1 page.

For 15 years I was engaged in the wholesale and retail buying, selling and appraising of antique furniture, decorative items and works of art. For 20 years, I have been involved in appraisals of such items, and in addition, general household appraisals involving newer furnishings, decorative items and works of art.

I regularly attend auctions, exhibitions and other markets for these goods and am fully qualified to make judgments of value for the same.

I have conducted continuing education courses on antiques and fine arts, lectured for various organizations on antiques and fine arts, and have been called upon by various historical societies and museums to render judgments on antique and fine arts objects.

JOANNA BADAMI - Certified Member, Appraisers Association of America

Appraisal of Household Furnishings and Fine Arts for Insurance and Estates

319 West Neck Road Lloyd Harbor, NY 11743 Tel: (516) 271-7018

A FAIR MARKET APPRAISAL OF AN ARMORIAL TAPESTRY

BELONGING TO

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SOUTHAMPTON, NY 11969

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Note: Unless otherwise specified, all measurements are given in inches -- height first, followed by width. Unless otherwise stated, condition of items is good.

Armorial Tapestry

A Continental woven armorial wool tapestry, probably 19th Century, having a central armorial design featuring an oval device in quadrants, the quadrants reading clockwise from upper left: a wolf head, a ladder with end hooks on a red field, a striped field in blue and white, a gate pattern in blue on ivory field; this oval has a multiple tassel drape on an arabesque designed field, surmounted by a tasseled cardinal's hat and under-scored by a banner reading "CAPVI EST ARTIS DOCERE QUO ET COIAS", this whole enclosed in a blue trefoil designed "belt"; the remainder of the tapestry shows corner spandrels incorporating winged angels and curved foliate designs.

80" x 60"

5500

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Curator
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Many thanks.

Sincerely,



Karin Sokolove
Secretary to Mrs. Salm

Enclosure

Name(s) shown on your income tax return

WILTRAV D

SALM

Identifying number

083-56-3635

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Signature ▶ Francis McLeod

Title ▶

Assistant

Vice President

Date of appraisal ▶ 12/28/95

Business address (including room or suite no.)

Identifying number


City or town, state, and ZIP code

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(Date)

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Name of charitable organization (donee)	Employer identification number
PLANTING FIELDS FOUNDATION	
Address (number, street, and room or suite no.)	City or town, state, and ZIP code
PO BOX 58	04571 BAY, NY 11771-0058
Authorized signature	Title
	CHIEF OPERATING OFFICER
	Date
	7/31/96

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Armorial Tapestry

A Continental woven armorial wool tapestry, probably 19th Century, having a central armorial design featuring an oval device in quadrants, the quadrants reading clockwise from upper left: a wolf head, a ladder with end hooks on a red field, a striped field in blue and white, a gate pattern in blue on ivory field; this oval has a multiple tassel drape on an arabesque designed field, surmounted by a tasseled cardinal's hat and under-scored by a banner reading "CAPVI EST ARTIS DOCERE QUO ET COIAS", this whole enclosed in a blue trefoil designed "belt"; the remainder of the tapestry shows corner spandrels incorporating winged angels and curved foliate designs.

80" x 60"

5500

BACK HALL

16. *Verdure Tapestry*

A late 17th Century *verdure* tapestry, probably Flemish, depicting a wooded landscape, with a crane, a symbol of longevity and human wisdom, on right, with fruit and foliate ribbon-entwined border surround.

approx. 10' x 5'

22,000

17. *Armorial Tapestry*

A Continental armorial wool tapestry, Flemish, probably 17th Century, having a central design, featuring an oval device in quadrants, the quadrants reading clockwise from upper left: a bear head, bleeding at the neck, a ladder with end hooks on a red field, a striped field in blue and white, a gate pattern in blue on ivory field; this oval is centered within a "belted" border surround, which is flanked on left and right by a multiple tassel drape on a foliate designed field, surmounted by a tasseled cardinal's hat and under-scored by a banner reading:

CAPVI EST ARTIS DOCERE QUO ET COIAS,

this whole enclosed in blue "belt."; the remainder of the tapestry shows corner spandrels incorporating winged angels and curved foliate designs, (probably reduced in size).

6'8" x 5'

30,000

Provenance: Estate of Peter Salm, *The Port of Missing Men*, Southampton, New York, 1995.

TO SUSAN

FEB.26,1997

FROM GABE

SUBJECT: TAPESTRY OVER THE FIREPLACE IN THE GALLERY

LATIN: CAPUI EST ARTIS DOCERE QUO ET COLAS

ENGLISH: UNDERSTANDING IS THE SKILL TO TEACH WHEREVER AND WHENEVER
CAPUI EST ARTIS DOCERE QUO ET COLAS

CAPUI: FROM THE CONJUGATION OF THE VERB
"CAPI-CAPIRE-TO UNDERSTAND

COLAS: FROM THE VERB "COLO" FROM THE STEM "KOA"-WHENCE.
FIRST CONJUGATION OF THE VERB :COLO"
ADD LONG ā AS IN amā

IN THIS TAPESTRY THE ARCHBISHOP SELECTED ONE
OF THE SEVEN GIFTS OF THE SPIRIT "UNDERSTANDING".

FOR YOUR PERUSAL AND APPROVAL

THANK YOU

REF. HARPERS LATIN DICTIONARY
REVISED BY LEWIS AND SHORT

FROM GABE
TO GENE

SUBJECT: TAPESTRY OVER THE FIREPLACE IN THE GALLERY

LATIN: CAPUI EST ARTIS DOCERE QUO ET COLAS

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ADD LONG ā AS IN amā

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REF. HARPERS LATIN DICTIONARY
REVISED BY LEWIS AND SHORT



Coe Hall at Planting Fields Arboretum

November 18, 1987

Mr. & Mrs. Peter Salm
"Port of Missing Men"
PO Box 1423
Southampton, New York 11968

Dear Mr. & Mrs. Salm:

I was so pleased to receive the tapestry you gave to Mike Coe for display in Coe Hall. I've enclosed a polaroid of the tapestry in its current location over the mantel in the Gallery.

I do need to know whether the tapestry is to be a gift or a loan to Planting Fields Foundation. With the changes in deductions for charitable gifts successively decreasing over the next few years, a gift in 1987 should provide a greater deduction than in 1988. If you decide upon gift status, I will need a recent appraisal of the object or can recommend an appraiser for you to contact.

The Louis XVI Reception Room has been restored and the restoration of the Writing Room is nearing completion. Robert Coe's bequest of objects to the house has been of tremendous help in recreating the ambiance of the 1920's.

If I may be of assistance to you, please let me know. Thank you for the tapestry.

Sincerely,

Lorraine Gilligan
Curator

Enc.
LG:ls

ACCESSION NUMBER _____

NEGATIVE NUMBER _____

DATE _____

ACQUISITION INFORMATIONSource of Acquisition Mr. & Mrs. Peter SalmAddress Southampton, New York 11968Type of Acquisition Gift Purchase OtherDate of Acquisition 1987OBJECT INFORMATIONObject Classification TapestryCondition of Object Good Fair Poor

Requires Conservation Examination/Treatment

Notation of Damage or Parts and Pieces Missing from the Object

Measurements, Given in Inches and MetricHeight: 79 inches __ metric

Width: __ inches __ metric

Length: 66 inches __ metric

Depth: __ inches __ metric

Thickness: __ inches __ metric

Diameter: __ inches __ metric

OBJECT DESCRIPTION AND HISTORYDate of Object 19th Century

Artist or Maker

Country

Material (s) from which Object is made A Continental woven armorial wool tapestry,
having a central armorial design featuring an oval device in quadrants, the quadrants
reading clockwise from upper left: a wolf head, a ladder with end hooks on a red field, a

striped field in blue and white, a gate pattern in blue on ivory field; this oval has a multiple tassel drape on an arabesque designed field, surmounted by a tasseled cardinal's hat and under-scored by a banner reading "CAPVI EST ARTIS DOCERE QUO ET COIAS", which translated means "understanding is the skill to teach wherever and whenever", this whole enclosed in a blue trefoil designed "belt", the remainder of the tapestry shows corner spandrels incorporating winged angels and curved foliate designs.