

What's Inside

Nelly Childress

We thank **Paul Coyne's** last entry in *on the House*. Our best wishes and heartfelt thanks for his support and encouragement to the Committee and for his unwavering dedication to Hopkinson House's community.

Erica Alles, our Manager refreshes your memories with her friendly announcements and recommendations.

For those owners who will attend the HHOA Annual Meeting, which includes the audit report of HHOA's Financial Statements and supplementary information, **Theresa Kowalski's** article is intended to lead the reader through an audit in order to fully appreciate the new report to be revealed on April 18th.

It's an absolute must: **Concha Alborg's** interview of the Kurkowskis, who are talented teachers, entrepreneurs, writers, musicians, parents of three, and much more. Concha's comment was: "One of the most striking aspects of the Kurkowskis is the candor and good humor in which they speak

of their past illnesses" (leukemia, lymphoma).

Read **Martha Cornog's** experience at the FBI's Philadelphia field office.

Lynn Miller draws your attention to the Philadelphia History Museum's uncertain future since it was shuttered last summer. He declares that a proposal to clear most of the rooms on the ground floor of our vast City Hall to house the museum is a match that would be made in heaven. All that is needed is a determined citizen-led campaign to make it happen.

Joseph Quinn encourages our readers to celebrate Walt Whitman's Bicentennial Year. The author of "Song of Myself" was born in 1819.

Storytelling based on the drama of real life is celebrated today as an art form. **Martha Cornog** gives you the opportunity to find a variety of places in Philadelphia to set your tales of tragedy or comedy.

If you crave mouth-watering crab cakes, try to cook Jim's famous Maryland crab cakes. The recipe by **Jane Hickman** is in the "Chefs' Corner" of this issue. ■

on the HOUSE

The Newsletter of
Hopkinson House • Spring 2019



Message from Management

Erica Alles



Photo by Janet Burnham

Wishing a very pleasant spring to all our residents.

Please attend the Annual Meeting and Election on April 18th at 7:00 p.m. Let your voice be heard and submit your votes for the Council Election by 5:00 p.m. on April 17th.

Weather permitting, exterior residential windows will be washed the week of April 29th.

Remember your neighbors below when watering plants and please do not overflow onto their balconies! Nothing may be placed or stored on balcony ledges, no exceptions.

A reminder that Hopkinson House is a smoke-free building. No one may smoke in a unit except for grandfathered owners. Thank you for respecting the governing documents of this Association.

If you are considering repairs or renovations, please pick up a Contractor's packet at the Resident Services Desk.

Please contact the Management Office with any questions or concerns. ■

Paul Coyne to Retire from Council

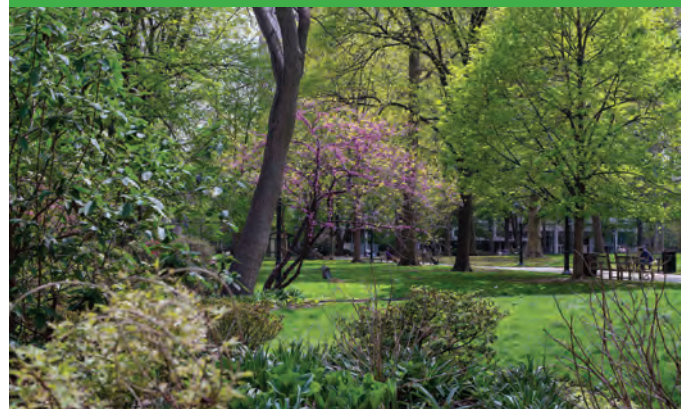
As President of HHOA Council for the last eight years, I've worked closely with many of our talented and passionate homeowners neighbors.

Members of Council have devoted countless hours and energy to keeping HHOA in the spotlight as one of Philadelphia's

premier properties, and the many committee members I've worked with continue to push HHOA forward. My wife Mary and I have lived in the building for sixteen years and truly look forward to continuing our retirement in the community.

—Paul Coyne

Occasional Photo by Simon Roberts



on the HOUSE

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on the House at
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Between the Spreadsheets...

Understanding Your HHOA Audited Financial Statements

Theresa Kowalski

The audited Financial Statements and Supplementary Information for the Hopkinson House Owners Association (HHOA), year ended December 31st, 2018, will be distributed to owners soon. Lee Ann Oberman, Certified Public Accountant (CPA) who conducts the audit, will attend the HHOA Annual Meeting on April 18th, 2019 to present and discuss the report. This article will explain what an audit is, the components of an audit, and why it should be important to you.

I'll refer to the appropriate pages in last year's audit report (year ending December 31st, 2017) so that you can follow along, if you wish, as I explain the sections.

What is an audit and why conduct one?

An audit is the uppermost level of a formal review of an association's financial books and records by an outside, independent Certified Public Accountant (CPA). The goal is to have the auditor render an opinion as to whether a company's financial statements are presented fairly, in all material respects, and in accordance with the American Institute of Certified Public Accountants' (AICPA) Generally Accepted Accounting Principles (GAAP).

Part of Council's fiduciary duty is to exercise reasonable business judgment when making financial decisions. An audit is designed to provide an enhanced degree of confidence, for

homeowners in the association and possible lenders, that financial statements prepared by Camco and approved by Council are presented fairly.

What to look for in Audited Financial Statements

Part 1: Report of the Independent Auditors

This is the first thing you should see when you open an audit report. Whether you can follow all of the financial statements or not, this is the important piece that summarizes a lot of what was done and the outcome.

Here's what to look for:

The auditor's statement that this was an audit (as opposed to a review

continued on page 3

Notice

Be advised that with this issue of *on the House* the Hopkinson House Newsletter will be delivered electronically to those residents with

email addresses. The paper copies will be deposited in several boxes in the Mail Room.

— Nelly Childress, Editor

Residents Corner

Residents wishing to make comments/observations on the current issue may send them to: "The Editor," nsmcdchildze@comcast.net. Those who do not have a computer can place their comment in an envelope addressed to "Editor, *on the House*" and give the envelope to the employee at the Resident Services

Desk. Your comments will be published in the next issue of the newsletter.

Anonymous comments will not be accepted.

The editor reserves the right to reject opinions/comments, etc., if they are deemed inappropriate or can involve the association in legal troubles.

Welcome Basket



Meghan Mills with her Welcome Basket from the Society Hill Civic Association.

Photo by Concha Alborg

Between the Spreadsheets...

continued from page 2

or compilation). The auditor should define the scope of the audit and explain what her/his responsibilities were as opposed to the responsibilities of Camco and the Council.

The auditor's opinion

(p.2) is provided by an independent CPA attesting to the financial statements having been presented in accordance with GAAP and being free of all material misstatements, i.e., untrue information, in the financial statement, that could affect the financial decisions of the one who relies on it. Ironically, the auditor's opinion is often the most important part of the report, and yet the shortest. You want to see a "clean" opinion clearly expressed.

Part 2:

The Financial Statements

After the Report of the Independent Auditors, usually you will see **three important financial statements reviewed as part of the audit** (pp. 3-5):

Balance Sheet (p.3)

The balance sheet is often thought to be the most important of the three main financial statements.



It's described as a snapshot of a company's financial condition. It reports a company's assets (what it owns) and liabilities (what it owes) on a specific date. It's the only statement which applies to a single point in time.

Income Statement (called the Statement of Revenues, Expenses and Changes in Fund balances, p.4) The income statement is also known as the profit and loss statement. It quantifies the amount of revenue generated and the expenses incurred in an organization as well as the resulting net profit or loss over a specific accounting period. In our case, this period is our fiscal year running from January 1st through December 31st. The basic equation on which an income statement is generated is revenues minus expenses equals net income; $REV - EXP = NET\ INC.$

Cash Flow Statement (p.5)

A statement of cash flow shows the amount of money coming in and going out of an organization during a specific accounting period. As a tool, cash flow is used to determine the solvency of an organization, such as how it will pay its employees and other operating expenses. A cash flow statement will separately report revenue from operating activities, investing activities and financing activities. The sum of those three components will be the cash flow for that year.

Part 3:

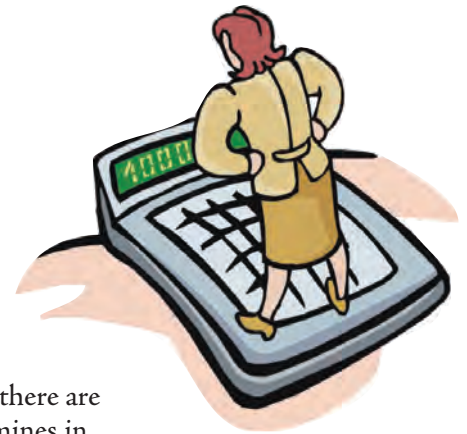
Financial Statement Notes

This section, usually one of the later ones in the report, should be read very thoroughly. If there are any potential landmines in an organization's finances, you'll usually find them here in the auditor's notes. The financial statement numbers don't provide all of the information usually essential to properly evaluate a company's financial condition and performance. Many auditors indicate on financial statements "the accompanying notes are an integral part of these financial statements." In these notes (pp. 6-10), the auditor commonly discusses significant accounting policies used in the organization, the treatment of income taxes, how estimates are arrived at, and any other areas the auditor may feel bear further discussion.

Part 4:

Report of Independent Auditors on Supplementary Information (p.11)

In the HHOA audit for fiscal year ending December 31st, 2017, the auditor included an additional Report of Independent Auditors on Supplementary Information. Although not required as part of the financial statements, the auditor developed these schedules on pp.12 and 13 for purposes of additional



analysis. The auditor indicated that the information in these two schedules was subjected to the same auditing procedures applied in the audit of financial statements and, in her opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

However, the auditor also made note of the last schedule (p.14) entitled "Supplementary Information on Future Major Repairs and Replacement." The auditor explained that information on future major repairs and replacements, such as described in the schedule on page 14, be presented to supplement basic financial statements. Because the auditor applied only certain limited procedures in accordance with auditing standards to review the schedule, she chose not to express an opinion or provide any assurance on the information in this schedule.

Hopefully, this article gave you some information that will help you to review your HHOA Audited Financial Statements for FY 2018. ■



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Getting to Know Our Neighbors

Myra and David Kurkowski: Collaborators in Sickness and in Health

Concha Alborg

Myra and Dave Kurkowski met in 1969 when both were teaching at Wissahickon High School in Ambler, Pennsylvania. Both were social studies teachers. Myra wasn't attracted to him at first, because he was very much a hippie, with lots of hair! When Dave first proposed, she asked him to give her a weekend while she thought about it.

They were married in 1974, and this summer they will celebrate their 45th wedding anniversary. Theirs was an interfaith marriage. Myra came from a conservative Jewish background and Dave was the son of a minister in the United Church of Christ. Myra said that their marriage was "a leap of faith." Soon they were a family with three children, two daughters and a son.

Myra said that she had "two fabulous careers." She loved being a teacher—she earned an MA in American History from Temple and an MEd from Arcadia—until she resigned from teaching to join her husband's firm, Kurkowski Market Research. In 1988 Myra started her own company that published *Current Leaders of Nations*, a complete set of heads of state, which eventually had 2,700 subscribers.

In the meantime, Dave had earned a PhD in political science from Temple University (where

HH resident Lynn Miller was his professor). His consulting business kept him on the road forty weeks a year doing interviews and focus groups. He liked finding solutions for problems. For example, he remembers learning that Dawn detergent, one of the products he represented, was used to clean oil-covered seabirds during the Exxon Valdez oil spill in Alaska in 1989.

The Kurkowskis bought their HH unit in 2002, but lived mainly in Cape May, New Jersey. Myra served on the school board and Dave was elected to City Council. For years they came to Philadelphia only on the weekends. In 2008, Dave ran for Congress on the Obama ticket, but lost to Republican incumbent Frank Lobiondo by 38,000 votes. In retrospect, both Dave and Myra were glad of the outcome, because in the midst of the campaign Myra had been diagnosed with leukemia and Dave was about to become her full-time caregiver. One of her dearest remembrances of his loving care was when, during a hospital stay, he had their apartment painted in the colors she had chosen.

One of the most striking aspects of the Kurkowskis is the candor and good humor in which they speak of their past illnesses. During her six-year battle with leukemia, Myra wrote emails to over 500 friends that she titled "Why my



husband learned to cook," a skill that Dave unlearned, as soon as Myra was cured through a stem-cell transplant from an anonymous donor. In an ironic role reversal, Dave, "not to be outdone by Myra," was diagnosed with lymphoma in 2016. After his own stem-cell transplant, Dave has been in remission since 2017.

Dave chronicled the journey of his illness and recovery in a blog (www.lymphoblast.blog) that illustrates his good nature. He was playing Santa Claus in their daughter Susie's interior decorator store in Brooklyn when he received the diagnosis. Thus, the entry for December 12th, 2016 reads: "Santa has a biopsy on his calendar." The Kurkowskis have another daughter, Ellen, an emergency room physician who serves as the family's personal doctor.

From the time that Dave was 45 years old and through his retirement,

music has been an integral part of his life. He went back to relearn to play the oboe, learned to play jazz piano and played oboe and English horn in the Lower Merion and NYU Orchestras. He is also a composer and has recorded a CD, "It's Midnight," with nine original songs. At the present time, he is working on a musical based on Madame Curie that had a staged reading with live music in New York City last December.

Myra is currently working on a series of children's books called "StoryTalk" that she first created when their children were little and she had to entertain them while their father was on the road. The Kurkowskis enjoy spending time with their granddaughters in Cape May, where their son Dan lives, and with their grandson in Brooklyn. In the summers they like to visit Chautauqua "which is like camp for adults." During the holidays, Dave continues to play Santa in Brooklyn, of course. ■



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The G Stands for Good Guys

Martha Cornog

I pointed my gun at the guy in the elevator lobby, trying to get the handcuffs on him without dropping the weapon. He raised his hands high and managed valiantly to keep a straight face. All around me, my classmates were attempting the same exercise, not doing much better, but trying hard. No, not a strange dream or an improv exercise—I was at the FBI's Philadelphia field office, enrolled in its Citizens Academy program.

Cybercrime, identity theft, phone and internet scams, terrorism, violent street crime, mass shootings—our web feeds throb with these threats to our lives and futures. Who's doing something about this stuff? The FBI, for starters, and it was to help people like us understand how the Bureau works that the organization began holding Citizen Academy classes in the 1990s. Providing education and frank discussion, the program trains "citizen ambassadors," who get an inside glimpse behind the clichéd "G-Man" moniker, so they can help spread greater understanding of the role of federal law enforcement in the community. Citizens Academy programs are now mandated for all FBI field offices, nationwide.

Now, the overall anti-crime infrastructure in this country involves a delicate dance among numerous agencies and a ton of shared data. In its job to enforce federal laws, the FBI often teams up with other national law enforcers. Just recently,

U.S. Attorney General William P. Barr announced a mammoth sweep of elder fraud cases involving over 260 alleged miscreants from around the globe and close to \$1 billion in stolen money. The FBI, the Department of Homeland Security, the FTC, the CIA, and the Secret Service joined forces for the sting. One of the scams uncovered in the sweep rang bells for me, and probably will for you, too—those pesky "tech support" callers insisting that your computer needs servicing and urging you to give them remote access. A case from Philadelphia involved wire fraud theft of nearly \$100,000 from a disabled, elderly woman by a man her brother hired to help with her finances. It could happen to many of us.

The Bureau also works with local law enforcement. While the Citizens Academy curriculum of course covers the crimes noted above, current participants also take a field trip to the Delaware Valley Intelligence Center, where the FBI and the Philadelphia police, plus other local law enforcement groups, get together to share more data. Heaps of data.

I took the eight-session FBI Citizens Academy program in 2002, and it was absolutely fascinating! Besides learning as small a detail as how handcuffs work, we got an earful and eyeful about the FBI response to 9/11, listened to wiretap recordings of crime bosses swapping schemes, heard a rundown from women and minority

Special Agents about the Bureau's efforts to recruit more diversely, were introduced to fingerprinting and crime scene evidence collection, and spent a morning firing weapons at a shooting range. While most classes were held in the William J. Green Federal Building just up 6th Street, the concluding class trip took us to the FBI Academy at Quantico, where the Bureau conducts training and research. Perhaps most memorable were the dummy sets constructed to help New Agent Trainees learn the ropes through realistic, stressful scenarios involving victims, bad guys, and bystanders—all actors, this time. As Citizens Academy participants, we ourselves staged an imaginary and thoroughly incompetent hold-up in the infamous **Hogan's Alley**. Named for an 1890s comic strip, this mock town boasts homes, storefronts, a warehouse, and a hotel. The Bureau likes to joke

that Hogan's Alley has the highest crime rate in the world—but also the highest arrest rate.

Writes Lori Beth Crawford, a graduate of the Los Angeles Citizens Academy, "[T]he thing that struck me about...the agents is that they are all very passionate about their jobs. They love what they do, and it shows.... Not only can the agents tell you the 'what,' but they can break down the psychology of the 'why,' which makes them more effective in their investigations." All program grads can continue their relationship with the Bureau through the National Citizens Academy Alumni Association. Local chapters hold programs in cooperation with FBI field offices and run service projects. In Philadelphia, I've joined other alumni for a presentation about active shooter threats, and a narrated video about the manhunt for state trooper shooter Eric Matthew Frein. continued on page 9



Hogan's Alley: the nation's most crime-ridden town.

Jody & Johanna

WHAT IS HAPPENING ON THE SQUARE

As a first time seller, I was unfamiliar with the ins and outs of the process. I was also an out-of-state seller, and I needed a realtor I could trust. From two separate sources I received the highest recommendations for Johanna and Jody. I am happy to report that Johanna and Jody lived up to my expectations. I was able to ask them all the questions I wanted, and at various times of the day, and they were always available to take the time to give me complete answers. From the staging of the apartment all the way through the settlement process, they handled everything and there were no hiccups. And most importantly, I got a selling price I was happy with. All thanks to Johanna and Jody.

Michael Katz 1810 HH



Mint-condition corner home in Independence Place with an incredible view directly over Washington Square Park, facing towards the Center City skyline. This home has bamboo flooring throughout (partially covered with carpet). As you enter you are greeted by floor to ceiling light-filled corner windows of the great room (refinished smooth ceiling), making it a wonderful home for entertaining. A balcony off the great room looks directly over Washington Square. The kitchen (with a window!) features granite counters, Shaker-style cherry wood cabinetry, plus a large island workspace including a separate wine refrigerator. The split floor plan offers a bedroom/den to the left of the living room and a full bathroom in the hallway. The gracious main bedroom suite, to the right of the entry, is quite large and has a walk-in closet plus an additional closet, and the master bathroom has been provided with a new sink-top and cabinets. Asking \$825,000

JODY DIMITRUK

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The G Stands for Good Guys

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The FBI, it turns out, gets more out of the program than just spreading understanding and good will. Sometimes Citizens Academy alumni will make a career change towards law enforcement, becoming a Special Agent, say, or a police officer. Other alumni, upon learning more about the FBI, entrust Bureau folks with information about an as-yet undiscovered crime.

There's a junior version of Citizens Academy: the FBI Teen Academy. Held one full day in August, the Philadelphia curriculum mashes barrels of content into seven hours: internet safety, cyberbullying, human trafficking, crime scene work, firearms and SWAT teams, and illegal narcotics. Some of these

teen grads, too, have gone into law enforcement as a career. And from these groups as well, the FBI benefits by learning from the students what new hazards may threaten these digital-native young people, such as new twists to the unfortunately widespread cyberbullying.

How do you get into the FBI's Citizens Academy? Applicants must be business, religious, civic, or community leaders in some capacity, age 18 or over, live or work in the jurisdiction area of the FBI's Philadelphia office, and pass background checks. (At the time I applied, I was serving on several nonprofit boards. I was also enrolled in what's now called Leadership Philadelphia and was



An FBI Jacksonville Citizens Academy participant learns from the FBI's Evidence Response Team about recovering latent print evidence.

nominated by its CEO, who had taken the course earlier.) While you can be nominated by a Citizens Academy alumnus, FBI employee, or community leader, you can also self-nominate. As for the Teen Academy, applications are judged based on GPA, school and community activities, and an essay. Both a parent/guardian

and a school official must sign off on the application.

For more information and application forms for adult and teen programs, contact Tanya Jeter, Senior Community Outreach Specialist, FBI Philadelphia Division, tanya.jeter@leo.gov. I can serve as nominator for any applicants from Hopkinson House. ■

Further Reading

FBI: Federal Bureau of Investigation. www.fbi.gov/

FBI Philadelphia. www.fbi.gov/contact-us/field-offices/philadelphia

A year in the life of the Bureau, as told through articles featured on the FBI's public website. For sale by the U.S. Government Publishing Office, www.bookstore.gpo.gov/.

Taking an Inside Look at the FBI Without Getting Arrested or Shot, by Lori Beth Crawford. Absurdly Entertaining, no date. www.preacherskidproductions.com/FBI.html

Justice Department Coordinates Largest-Ever Nationwide Elder Fraud Sweep. Justice News, The U.S. Department of Justice, March 7, 2019. www.justice.gov/opa/pr/justice-department-coordinates-largest-ever-nationwide-elder-fraud-sweep-0 Includes links to fact sheets and an interactive map.

Federal Bureau of Investigation, National Citizens Academy Alumni Association. www.fbincaaa.org/; www.phillyfbipartnership.com/

The FBI Story 2017. U.S. Department of Justice, Federal Bureau of Investigation [2018].

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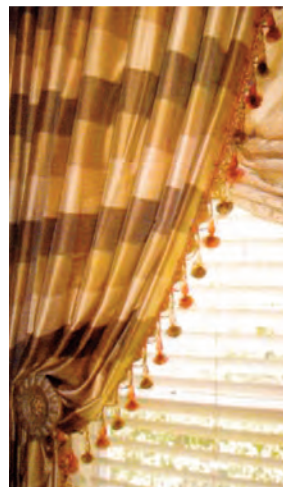
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Philadelphia History Museum's Uncertain Future

Lynn Miller

Philadelphia's History Museum, shuttered last summer because of budget cuts, has moved out of its home on South 7th Street. The more than 110,000 artifacts in its collection are now in storage. Officials have no plans to house them in new quarters. As a result, everything the museum has collected is out of sight for the foreseeable future. That includes the wampum belt presumably given to William Penn in 1683 by the Lenni-Lenape, one of Ben Franklin's drinking glasses, the shackles John Brown wore on his way to be hanged, Joe Frazier's boxing gloves, and much, much more.

Months ago, we learned that Drexel University will likely assume control of the collection, with plans to loan parts of it to organizations across the city. The idea is for Drexel to begin to raise funds to support its effort so that, after a few years, the city's subsidy will cease. A private university will take charge of a public treasure. When news of these moves broke late in February, a public meeting was called so that citizens might react. A number of the 400 or so people who attended expressed strong criticisms of officials for largely abandoning the city's museum. The Drexel plan is designed to insure that the collection be maintained, although with some deaccessioning to follow. That was not good enough for many in the crowd, who insisted that the museum needs a home where artifacts are on view for all.



Schoolchildren have been visiting the Philadelphia History Museum to learn about their city's history since 1941.

To put these plans in perspective, consider the history museum's history, which is itself a tale of preservation. First came the Franklin Institute, for which the austere, Greek-Revival building on 7th Street was designed by the architect John Haviland in 1825, shortly after his design for Eastern State Penitentiary. After more than a century there, the Institute moved to its new and larger headquarters on Logan Circle in 1933. For a time, it looked as if the Haviland building would be demolished for—guess what!—a parking lot. Henry Ford considered buying the structure and moving it to Dearborn, Michigan, as part of his collection there of historical buildings. Enter a new mayor, S. Davis Wilson, and the formidable Frances Wistar, then the blue-stockinged president of the Philadelphia Society for the Preservation of Landmarks. She persuaded Atwater Kent to buy the vacant building and give

it to the city for use as a museum. That was accomplished in 1938, and the Philadelphia History Museum was dedicated in 1941. The City Charter later mandated that it should serve as a repository for Philadelphia's material culture.

Who was Atwater Kent? In 1896, the Philadelphian who was then in his twenties, began selling small electrical items. He soon became a manufacturer of auto ignition systems. Then came America's love affair with another new invention, the radio, and Kent produced headsets, then complete radios. By 1925, Atwater Kent was the largest manufacturer of such things in the U.S. He sponsored a nationwide radio program featuring the best-known entertainers of the 1920s. Although his business closed in 1936 as the result of the Depression, Kent was a rich man who rewarded his native city with the gift of a building by one of its most celebrated early architects. His gift was made with the proviso that,



Originally built to house the Franklin Institute, designed by architect John Haviland

should the building ever cease to function as the city's history museum, its ownership would revert to the Kent family. Sure enough, three generations later, that is now likely to happen.

Then what? The Haviland building is protected by its listing on both the National and Philadelphia Registers of Historic Places. Yet those protections only prevent alteration of the building's façade (the interior was remodeled when it became a museum). This façade, which is loosely based on drawings of an ancient Greek monument, presumably must remain even if the family chooses to sell the property to a developer. What becomes of the rest of the property is now anybody's guess.

Without question, the History Museum has outgrown its headquarters building. When it closed last summer, only some 450 pieces were on display. Yet current plans for ad hoc loaning of parts of the collection make it hard to imagine even that many objects will again be on display in one place at one time. No wonder that many of those most attuned to continued on page 17

Travels in South America

Hopkinson House residents Susan Tomita and Larry Meehan recently traveled to Argentina and Chile. Their ship took them from Buenos Aires around

Cape Horn and through the Strait of Magellan in this 500th anniversary year of Magellan's voyage. Their trip ended in Santiago.



The National Public Library in Buenos Aires



Mural of the "disappeared" in La Boca, Buenos Aires

Photos by Susan Tomita



Fur seals and friends in the Beagle Channel, Argentina



Leaving Ushuaia, Tierra del Fuego, Argentina



Lake Llanquihue in Frutillar, Chile



View from poet Pablo Neruda's home, Isla Negra, Chile



Homage to the indigenous peoples of America, Santiago, Chile



Museo de Bellas Artes, Santiago, Chile