

SUPREME COURT OF THE STATE OF NEW YORK  
 COUNTY OF NEW YORK

In the Matter of the Application of BARBARA  
 LEHMANN SIEGEL, and

Index No.:

THE MANFRED & ANNE LEHMANN  
 FOUNDATION, derivatively,

**VERIFIED PETITION**

Petitioners,

For Judicial Dissolution pursuant to Section 1102  
 of the Not-for-Profit Corporation Law of

THE MANFRED & ANNE LEHMANN  
 FOUNDATION

-against-

KAREN LEHMANN EISNER, NEW YORK  
 STATE ATTORNEY GENERAL LETITIA  
 JAMES,

Respondents.

Petitioner, BARBARA LEHMANN SIEGEL (“Petitioner”) and THE MANFRED & ANNE LEHMANN FOUNDATION, derivatively (“Derivative Petitioner” or the “Foundation”) (together with Petitioner, the “Petitioning Parties”), by and through their attorneys, Barton LLP, respectfully allege as follows:

**NATURE OF PETITION**

1. Petitioning Parties submit this Verified Petition for judicial dissolution of the Foundation, a not-for-profit corporation. Dissolution is sought pursuant to Sections 1102(a)(2)(B), (C) and (E) of the Not-for-Profit Corporation Law (the “NPCL”), on the grounds that the directors are so divided that the votes to elect an additional director cannot be obtained,

that there is internal dissension to the degree that dissolution would be beneficial to the directors, and that the Foundation can no longer carry out its purpose.

2. Petitioning Parties respectfully request that this Court divide the assets of the dissolved Foundation amongst two successor Jewish charitable organizations, with one organization to be The Barbara Lehmann Siegel Charitable Foundation, as designated by Petitioner, and the other Jewish organization to be designated by Respondent Karen Lehmann Eisner (“Respondent”).

3. Alternatively, in the event that Respondent is unable or unwilling to designate a successor charitable organization, Petitioning Parties respectfully request that this Court appoint a referee to determine the most suitable Jewish charitable organization with similar goals and objectives of the Foundation, to which to donate the remaining assets of the dissolved Foundation.

4. A schedule of creditors of the Foundation is annexed hereto as **Schedule I**.

#### **THE FOUNDATION**

5. The Foundation was incorporated under the laws of the State of New York on September 12, 1977, and is a Type “B” corporation, as defined under Section 102(a)(5) of the NPCL. Copies of the Certificate of Incorporation and the By-Laws of the Foundation are annexed hereto as **Exhibits A** and **B**, respectively.

6. The office of the Foundation is presently located c/o Shandling & Landsman, 350 Fifth Avenue, # 5319, New York, New York 10118.

7. The main purpose of the Foundation was and continues to be the encouragement and promotion of Jewish education and scholarship through voluntary grants to individuals and institutions through grants, scholarships or the like, as well as support of Jewish cultural, medical

and social charitable organizations. The Foundation serves as an archive of Jewish scholarly materials accessible in library form to students, scholars and others similarly situated.

8. The Foundation was initially founded by Manfred R. Lehmann (“Manfred”) and Sarah Anne Lehmann (“Anne”), father and mother of Petitioner and Respondent. Manfred died in 1997. On December 24, 1997, the board of the Foundation convened, and it was unanimously approved that Anne Lehmann would serve as President and a director the Foundation, with Petitioner and Respondent continuing to serve as directors. Board minutes of the Foundation dating from 1996 through 2016 are annexed hereto as **Exhibit C**.

9. Anne died in 2017. To date, there have been no board meetings since Anne’s death.

10. Petitioner and Respondent have repeatedly tried but ultimately failed to appoint a third director in place of Anne, thereby leaving a vacancy on the Board of the Foundation.

11. Since before Anne’s death, the Foundation assets, comprised of scholarly Jewish texts and items, stocks, bonds and cash, have been held at multiple locations, including at least two storage units.

12. To date, there has been no formal inventory of which assets are kept at which locations, nor indeed which assets belong to the Foundation. Notwithstanding the foregoing, Petitioner has produced an inventory of what she believes are the assets of the Foundation, attached hereto as **Exhibit D**. Petitioner is not able to ascertain the assets currently in Respondent’s possession which belong to the Foundation.

### **PARTIES**

13. Petitioner Barbara Lehmann Siegel is a director of the Foundation and has a residence in Lawrence, New York, with her primary residence in Silver Spring, Maryland.

14. Derivative Petitioner has its office in New York, New York.

15. Respondent Karen Lehmann Eisner is a director of the Foundation and has residences in New York, New York, Connecticut and Washington DC.

16. Respondent New York Attorney General Letitia James (the “OAG”) is responsible for overseeing the activities of New York not-for-profit corporations and the conduct of their officers and directors in accordance with the NPCL. The OAG is a necessary party to this Verified Petition pursuant to NPCL § 1102(b).

### VENUE

17. Venue is proper in New York County pursuant to NPCL § 1110 because the office of the Foundation is presently located in New York County, and will be at the time of summons.

### STATEMENT OF FACTS

#### **a. The Directors of the Foundation Have Historically Been at Odds**

18. There has been a pattern of discord between Petitioner and Respondent vis à vis the Foundation for almost 20 years. The issues precipitating the instant Petition began in October 2000, when the Foundation was in the process of physically relocating. At the time, Petitioner’s residence was outside of New York City, while Respondent resided in New York City.

19. Respondent was in charge of selecting, scheduling and supervising the moving company to transport the Foundation assets, which resulted in a substantial loss of rare books.

20. On information and belief, Respondent, in addition to the agreed-upon moving company, hired an additional undisclosed moving company, and diverted approximately five cartons of to-date unascertained books and/or items to her residence.

21. A location in Silver Spring, Maryland was chosen as the location for the remaining inventory. This location was close to Petitioner's residence. Respondent approved the remaining Foundation inventory being housed at this location.

22. While Petitioner frequented the Foundation inventory location on an average of two to three times per month, Respondent came just once. Petitioner made multiple subsequent attempts to get Respondent to visit the Foundation inventory location, but to no avail.

**b. The Dissension Between Directors Worsens**

21. After Anne's death in 2017, relations between Petitioner and Respondent continued to deteriorate.

22. On or about October 2018, Petitioner and Respondent had a disagreement about which bank to use for the Foundation. An email exchange depicting such disagreement is annexed hereto as **Exhibit E**.

23. Thereafter, Respondent has been overly critical of the charges on the Foundation bank statements, disputing individual charges and refusing to close two storage units that cost the Foundation thousands of dollars every year. Relevant email exchanges depicting same are annexed hereto as **Exhibit F**.

24. Petitioner and Respondent also disagreed as to the continued donation to long-standing charitable organizations, including Arugas Habosem, the University of Pennsylvania, and Young Israel for the Israel memorial concert in memory of Manfred. Relevant email exchanges depicting Respondent's resistance and delay in funding same are annexed hereto as **Exhibit G**.

25. On or about November 18, 2018, as a result of the discord and Respondent's repeated baseless bickering, Petitioner insisted that she and Respondent communicate

exclusively through their respective attorneys. A relevant e mail exchange is attached hereto as **Exhibit H.**

**c. Directors Cannot Even Agree on Appointing a Third Director**

25. Petitioner and Respondent have made multiple attempts at selecting a third director to fill the vacancy since Anne's death. Neither party would accept the other's nomination and, eventually, discussions ceased. Relevant email exchanges are annexed hereto as **Exhibit I.**

**d. The Foundation's Ultimate Charitable Purpose is Fundamentally Impeded**

26. As a result of the ongoing impasse between Petitioner and Respondent, the Foundation has not been fulfilling its purpose, as initially intended, since the year 2017.

27. The Foundation's inventory, which is the bedrock of its ultimate charitable purpose, is held at multiple different locations, including, on information and belief, an apartment location in Silver Spring, Maryland and in Respondent's possession in New York and in Connecticut, and are unavailable to fulfill the scholarship purposes of the Foundation.

**PRAYER FOR RELIEF**

WHEREFORE, Petitioning Parties respectfully request that this Court enter an Order:

- (i) dissolving the Foundation pursuant to NPCL §§ 1102(a)(2)(B), (C) and (E);
- (ii) dividing the assets of the Foundation amongst two successor charitable organizations, one designated by Petitioner as The Barbara Lehmann Siegel Charitable Foundation and the other to be designated by Respondent;
- (iii) in the alternative, appointing a referee to determine a suitable Jewish charitable organization which conforms to the purposes and goals of the Foundation to which to distribute the remaining half of the Foundation assets; and
- (iv) for such other and further relief as the Court may deem just and proper.

Dated: January 31, 2020  
New York, New York

Respectfully submitted,

BARTON LLP

By



Sheldon Eisenberger

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New York, New York 10017

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[seisenberger@bartonesq.com](mailto:seisenberger@bartonesq.com)

*Attorneys for Petitioner*

**VERIFICATION**

BARBARA LEHMANN SIEGEL, being duly sworn, deposes and says:

1. I am a Director of the Manfred & Anne Lehmann Foundation and make this verification pursuant to NPCL § 1103.

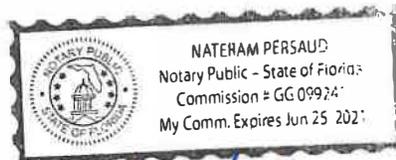
2. I have read the foregoing Verified Petition and know its contents, which are true to the best of my knowledge, except as to those matters therein stated to be alleged upon information and belief, which I believe to be true.

3. No previous application has been made by Petitioner or by Derivative Petitioner for the relief requested herein.

  
BARBARA LEHMANN SIEGEL

Sworn to before me on this 27<sup>th</sup> day of January 2020

  
\_\_\_\_\_  
Notary Public

  
1/27/2020

**CERTIFICATE OF CONFORMITY PURSUANT TO CPLR 2309(C)**

The undersigned does hereby certify that he is an attorney at law duly admitted to practice in the State of New York and is a resident of the State of Florida; that he makes this affidavit in accordance with the requirements of the Clerk of the County of New York pertaining to the acknowledgement of the proof of the Verification of Barbara Lehmann Siegel, to be filed in New York Supreme Court, New York County; that the foregoing acknowledgment of Barbara Lehmann Siegel named in the foregoing instrument taken before Nateham Persaud, a Notary in the State of Florida, being the state in which it was taken, and based upon my review thereof, appears to conform with the law of the State of Florida as to the purpose for which it is submitted and filed.

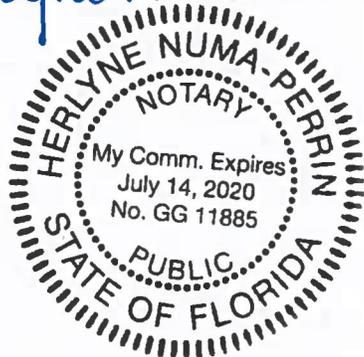
  
Eric W. Steeper

Sworn to before me this

day of February 4, 2020

Notary Public

  
Herlyne Numa-Perrin



State of Florida County of Broward  
Subscribed and sworn before me on 2/4/2020  
  
(Notary Signature)  
July 14, 2020

Schedule IList of Creditors<sup>1</sup>CREDITOR 1:

ADT Security - \$44.39

CREDITOR 2:

Schleppers Moving & Storage - \$163.71

CREDITOR 3:

Property Payment Rent (Colespring Plaza apt) - \$1,951.40

CREDITOR 4:

Moishe's Self Storage - \$277.92

CREDITOR 5:

Verizon - \$39.84

CREDITOR 6:

Fishnet New Media - \$50

CREDITOR 7: University of Pennsylvania - \$7,000

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<sup>1</sup> All charges are per month.