



November 24, 2015

**VIA CERTIFIED MAIL AND E-MAIL**

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**Re: Complaint to Revoke the Tax-Exempt Status of the Institute of Global Environment and Society, Inc.**

Dear Ms. Lienen,

On behalf of the Competitive Enterprise Institute and Cause of Action, we write to request that the Internal Revenue Service (“IRS”) examine and revoke the charitable determination of the Institute of Global Environment and Society, Inc. (“IGES”),<sup>1</sup> a tax-exempt entity recognized under section 501(c)(3) of the Internal Revenue Code (“IRC”), for violations of the IRC and its governing regulations.

As detailed below, IGES’s primary purpose is to inure to the private benefit of its founder and president, Dr. Jagadish Shukla, and his family, rather than to accomplish any exempt purpose. The risk of inurement is further substantiated by evidence suggesting Dr. Shukla and his wife funneled federal grant dollars into an Indian charity that provided compensation to Dr. Shukla’s family members. Because IGES’s monetary contributions are derived solely from federal funds, the risk of inurement does not simply involve prohibited transactions by a disqualified person who fails to report to the IRS, but subsumes an additional misuse of taxpayer dollars,<sup>2</sup> justifying immediate investigation and revocation of IGES’s charitable status.<sup>3</sup> Further, referral to the IRS’s Criminal Investigation Division is warranted.

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<sup>1</sup> Employer Identification Number (“EIN”) 52-1761388. IGES was formed on December 4, 1991. See Maryland Dep’t of Assessment & Taxation, <http://goo.gl/eoTxy> (search of “Institute of Global Environment and Society, Inc.” – General Information).

<sup>2</sup> At least one Office of Inspector General has concluded that IGES violated federal financial reporting requirements in relation to a \$7.2 million grant award of stimulus funds. See Memorandum from Dr. Brett M. Baker, Assistant Inspector General for Audit, National Science Foundation, to Martha A. Rubenstein, Director and Chief Financial Officer, Office of Budget Finance and Award Management, National Science Foundation (Mar. 25, 2011) (titled “Limited Scope Review of Recovery Act Quarterly Reporting Processes – Institute of Global Environment and Society, OIG Report No. 11-1-006”), available at <http://goo.gl/SusRf5> [“NSF-OIG Investigation Report”].

<sup>3</sup> IGES also is under investigation by the U.S. House Committee on Science, Space, and Technology for “simultaneously participating in partisan political activity” while “almost fully funded by taxpayer money.” Letter from Rep. Lamar Smith, Chairman, U.S. House Committee on Science, Space & Technology, to Dr. Jagadish

## **I. Federal Law Concerning Charitable Noncompliance**

### Private Inurement

Under section 501(c)(3) of the Internal Revenue Code, no part of a tax-exempt organization's earnings may inure to the benefit of any private shareholder or individual.<sup>4</sup> In this context, a "private shareholder or individual" refers to "persons having a personal and private interest in the activities of the organization."<sup>5</sup> Courts have interpreted this phrase to refer to any "insider" of the tax-exempt organization.<sup>6</sup>

These provisions, referring to the "private inurement prohibition," require a tax-exempt organization to operate in such a way that it does not unreasonably benefit any of its board members, trustees, officers, or key employees. As one court has explained, "[a] charity is not to siphon its earnings to its founder, or the members of its board, or their families, or anyone else fairly to be described as an insider, that is, as the equivalent of an owner or manager. The test is functional. It looks to the reality of control rather than to the insider's place in a formal table of organization."<sup>7</sup> What is patently clear, however, is that federal law prohibits the earmarking of charitable contributions to benefit a particular individual or family.<sup>8</sup>

### Misreporting

Nonprofit organizations granted public charity status by the IRS are required to disclose transactions with related entities, affiliated parties and wholly controlled subsidiaries. Failure to do so subjects an organization to penalties.<sup>9</sup> Public charities involved in excess benefit transactions are required to report these transactions directly to the IRS and make disclosures to contributors.<sup>10</sup> Charitable entities which are controlling organizations of other domestic or foreign charitable projects must disclose their interests, loans and transfers of funds between such entities.<sup>11</sup> Failure to include information required to be shown on a return filed under IRC

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Shukla, President, IGES (Oct. 1, 2015), <https://goo.gl/n36moC>; *see also* Letter from Rep. Lamar Smith, Chairman, U.S. House Committee on Science, Space & Technology, to Thomas Spiggle (Oct. 19, 2015), <https://goo.gl/B4ZjPm> (follow-up letter to Dr. Shukla's attorney, seeking documents for an investigation into misuse of federal grants).

<sup>4</sup> 26 U.S.C. § 501(c)(3); *see also* 26 C.F.R. § 1.501(c)(3)-1(c)(2) ("An organization is not operated exclusively for one or more exempt purposes if its net earnings inure in whole or in part to the benefit of private shareholders or individuals.").

<sup>5</sup> 26 C.F.R. § 1.501(a)-1(c) ("The words private shareholder or individual in section 501 refer to persons having a personal and private interest in the activities of the organization.").

<sup>6</sup> *See, e.g., United Cancer Council v. Commissioner*, 165 F.3d 1173, 1175 (7th Cir. 1999) ("The term 'any private shareholder or individual' in the inurement clause of section 501(c)(3) of the Internal Revenue Code has been interpreted to mean an insider of the charity.").

<sup>7</sup> *Id.* at 1176; *see also* Karl E. Emerson, *The Private Inurement Prohibition, Excess Compensation, Intermediate Sanctions, and the IRS's Rebuttable Presumption: A Basic Primer for 501(c)(3) Public Charities* 2 (2009), available at <https://goo.gl/XJcdnH> ("[T]he prohibition precludes any of the income or assets of a charity from unfairly or unreasonably benefiting, either directly or indirectly, individuals who have close relationships with their organizations and the ability to exercise control over them.").

<sup>8</sup> *See* Internal Revenue Service, "Inurement/Private Benefit – Charitable Organizations", <https://goo.gl/oMRxcs> (last visited Nov. 9, 2015).

<sup>9</sup> Internal Revenue Service, "Filing Requirements and Required Disclosures," <https://goo.gl/j3yina> (last visited Nov. 9, 2015).

<sup>10</sup> IRC § 4958, Schedule L, Part I; *see also* IRS, Exempt Organizations, *Compliance Guide for 501(c)(3) Public Charities* at 12, <https://goo.gl/3s23Yf> (last visited Nov. 9, 2015)..

<sup>11</sup> IRC § 6033(h).

§§ 6033(a)(1) or 6012(a)(6), which govern public charities, or to show the correct information, subjects an exempt organization to penalties of \$100 per day during each day of noncompliance by an organization with gross receipts exceeding \$1,000,000 with maximum penalties of \$50,000 per return or 5 percent of the gross receipts of the organization for the year.<sup>12</sup>

## **II. IGES's Interested Director Transactions, Noncompliance with Federal Funding Rules, and Financial Self-Dealing Create a Heightened Risk of Inurement and Malfeasance.**

IGES describes itself as a non-profit, tax exempt research institute “established to improve understanding and prediction of the variations of the Earth’s climate through scientific research on climate variability and climate predictability.”<sup>13</sup> Its motto is “Climate Research in Service to Society.”<sup>14</sup> IGES’s 2014 Form 990 states that its mission is “to perform research in climate variability, climate predictability and climate change.”<sup>15</sup>

### Double Dipping Between IGES and George Mason University

IGES’s founder and President, Dr. Jagadish Shukla,<sup>16</sup> is a professor at George Mason University and director of that university’s Climate Dynamics Program.<sup>17</sup> He also is a director and officer of IGES,<sup>18</sup> which is itself affiliated with George Mason University.<sup>19</sup> Evidence gleaned from public and IRS records tends to show that Dr. Shukla was compensated by George Mason University for time spent on IGES projects and vice-versa. To illustrate, in 2014, IGES paid Dr. Shukla \$333,048 in total compensation for work averaging 28 hours per week.<sup>20</sup> Dr. Shukla’s total IGES compensation in 2013 was \$387,032 (for an average of 33 hours per week).<sup>21</sup> In 2012, Dr. Shukla’s compensation was \$356,336 (for an average of 33 hours per week).<sup>22</sup> The compensation Dr. Shukla received from IGES was supplemented by the compensation he received as part of his full-time position at George Mason University. In 2013,

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<sup>12</sup> IRC § 6652(c)(1)(A).

<sup>13</sup> IGES, <http://www.iges.org/aboutiges.html> (last visited Nov. 9, 2015); *see also* Maryland Dep’t of Assessments & Taxation Business Entity Search, Institute of Global Environment and Society, Inc, <http://goo.gl/5m6BRJ> (indicating IGES’s date of formation or registration as December 4, 1991) (last visited Nov. 9, 2015).

<sup>14</sup> IGES, <http://www.iges.org/aboutiges.html> (last visited Nov. 9, 2015).

<sup>15</sup> IGES Form 990, Pt. III at 2 (2014) (Ex. 1).

<sup>16</sup> IGES, <http://www.iges.org/aboutiges.html> (last visited Nov. 9, 2015); IGES, Personnel: Jagadish Shukla, <http://www.iges.org/people/shukla.html> (last visited Nov. 9, 2015).

<sup>17</sup> George Mason University, Profile: Jagadish Shukla, <https://goo.gl/UpeInX> (last visited Nov. 9, 2015).

<sup>18</sup> *See, e.g.*, IGES Form 990, at 7 (2014) (Ex. 1); IGES Form 990, at 7 (2013) (Ex. 2); IGES Form 990, at 7 (2012) (Ex. 3).

<sup>19</sup> *See, e.g.*, George Mason University, About Mason, Featured Faculty, <https://goo.gl/tJtYqn> (last visited Nov. 9, 2015) (“As a renowned climate scientist and director of Mason’s Institute of Global Environment and Society, Jagadish Shukla was instrumental in developing the doctoral program in climate dynamics in Mason’s College of Science.”); George Mason University, Centers and Institutes, <http://www.gmu.edu/resources/centers-institutes/> (last visited Nov. 9, 2015) (listing IGES under “Institutes”). It is not clear what work, if any, Dr. Shukla performs on behalf of IGES that is separate from his full-time work as a professor and director of the Climate Dynamics Program at George Mason University.

<sup>20</sup> IGES Form 990, at 7, 33 (2014) (Ex. 1).

<sup>21</sup> IGES Form 990, at 7, 27 (2013) (Ex. 2).

<sup>22</sup> IGES Form 990, at 7, 26 (2012) (Ex. 3).

Dr. Shukla's university compensation was \$250,886.<sup>23</sup> In 2014, that compensation reportedly rose to \$314,000.<sup>24</sup> Together with his IGES compensation, Dr. Shukla earned \$637,918 in 2013 and \$647,048 in 2014.

Dr. Shukla's part-time income from IGES is larger than the salary he receives from his full-time position as a professor at George Mason University. IGES compensated Dr. Shukla for part-time work in addition to any compensation he received from George Mason University, even though it is clear that Dr. Shukla is jointly compensated by both institutions for the same work.

#### Shukla Family Ties

IGES's Business Manager is Dr. Shukla's wife, Anastasia ("Anne") Shukla.<sup>25</sup> Ms. Shukla's total compensation from IGES was \$166,097 in 2014,<sup>26</sup> \$159,993 in 2013,<sup>27</sup> and \$143,826 in 2012.<sup>28</sup> Ms. Shukla is an officer of IGES.<sup>29</sup> Dr. and Ms. Shukla's daughter, Sonia Shukla, also works for IGES as the Assistant to the President and Assistant Business Manager – in essence, her sole function is to support her parents' respective positions.<sup>30</sup> Facts concerning Dr. Shukla's own compensation, combined with the compensation IGES provides to both Dr. Shukla's wife and daughter, creates the likelihood that the Shuklas are abusing their control of IGES in violation of the private inurement prohibition. The fact that Dr. Shukla's IGES income likely exceeds the salary provisions permitted under his federal grant agreements only strengthens this possibility.

A review of Dr. and Ms. Shukla's respective total IGES compensation for the past three tax years shows a private inurement at a minimum annual joint compensation level of approximately \$500,000 (which is in addition to Dr. Shukla's George Mason University salary). Dr. Shukla's reduction of the hours he reportedly worked from 33 hours per week to 28 hours per week in 2014, appears intentional, creating a likelihood of prohibited inurement and self-dealing. The reduction in hours worked appears to be based on a calculation aimed to structure a minimum collective compensation:

	2014	2013	2012
Dr. Shukla	\$333,048	\$387,032	\$356,336
Ms. Shukla	\$166,097	\$159,993	\$143,826
Total:	\$499,145	\$547,025	\$500,162

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<sup>23</sup> FindTheData, Jagadish Shukla 2013 Salary, <http://goo.gl/qHIRCb> (last visited Nov. 9, 2015).

<sup>24</sup> Letter from Rep. Lamar Smith, Chairman, U.S. House Committee on Science, Space & Technology, to Thomas Spiggle, at 2 (Oct. 19, 2015), <https://goo.gl/B4ZjPm>.

<sup>25</sup> IGES, <http://www.iges.org/aboutiges.html> (last visited Nov. 9, 2015).

<sup>26</sup> IGES Form 990, at 7, 33 (2013) (Ex. 1).

<sup>27</sup> IGES Form 990, at 7, 27 (2013) (Ex. 2).

<sup>28</sup> IGES Form 990, at 7 (2012) (Ex. 3).

<sup>29</sup> See, e.g., IGES Form 990, at 7 (2014) (Ex. 1); IGES Form 990, at 7 (2013) (Ex. 2); IGES Form 990, at 7 (2012) (Ex. 3).

<sup>30</sup> IGES, <http://www.iges.org/aboutiges.html> (last visited Nov. 9, 2015).

### Illegal Funneling of Federal Grants

The evidence also reveals that the Shuklas conducted a scheme designed to unlawfully funnel federal funds from IGES to another non-profit entity controlled by the Shuklas and to benefit other family members. This further underscores the existence of interested, excess benefit transactions and inurement. IRS rulings clearly detail that use of a charitable organization to provide private benefits to relatives is *per se* prohibited and grounds for revocation.<sup>31</sup>

In 2014, IGES received \$3,832,383 in government grants, which accounted for 99.6% of its total revenue and 100% of its contributions, with only \$13,758 originating from other sources.<sup>32</sup> Schedule I of IGES's 2014 Form 990 indicates that IGES provided a cash grant of \$100,000 to the Institute for Global Education Equality of Opportunity and Prosperity, Inc. ("IGEP"), another non-profit entity organized under section 501(c)(3) of the Internal Revenue Code.<sup>33</sup> IGEP<sup>34</sup> is a tax-exempt public charity incorporated in the State of Maryland.<sup>35</sup> Its Articles of Incorporation reveal that Dr. and Ms. Shukla occupy two of the three director positions on IGEP's Board of Directors.<sup>36</sup>

Through a web of financial transactions, IGES has passed through federal funds via IGEP, and an IGEP-controlled and subsidized nonprofit, to benefit foreign family members. IGEP's 2014 Form 990 indicates that of the \$151,000 in contributions and grants it received that year, it made a \$100,000 cash donation – the same (taxpayer funded) amount IGES granted to it – to an *unnamed* foreign entity in South Asia for an alleged educational purpose.<sup>37</sup> Per its own Articles of Incorporation, IGEP's foreign grant recipient is "Gandhi College in the Ballia district of India," the funding of which appears to be IGEP's primary function.<sup>38</sup>

Dr. Shukla's personal association with Gandhi College is well documented and extensive. He established Gandhi College in 2000.<sup>39</sup> Gandhi College's homepage on the Internet is hosted by IGES.<sup>40</sup> IGES's website further explains the relationship between the College and IGEP:

Gandhi College also receives support from the Institute for Global Education, Equality of Opportunity, and Prosperity (IGEP) which is a non-profit 501-(c)-3, tax-exempt charitable organization registered in Maryland, USA. IGEP was

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<sup>31</sup> See *supra* note 8.

<sup>32</sup> IGES Form 990, at 9 (2014) (Ex. 1).

<sup>33</sup> *Id.* at 10, 30.

<sup>34</sup> EIN 55-0610012.

<sup>35</sup> IGEP Form 990, at 1 (2014) (Ex. 4).

<sup>36</sup> IGEP Articles of Incorporation, at 4 (Ex. 5).

<sup>37</sup> IGEP Form 990, at 1, 10, 17 (2014) (Ex. 4).

<sup>38</sup> IGEP Articles of Incorporation, at 2 (Ex. 5).

<sup>39</sup> Website for Gandhi College, About Gandhi College, <http://www.iges.org/gandhicollege/aboutframe.html> (last visited Nov. 9, 2015).

<sup>40</sup> Website for Gandhi College, Village Mirdha, Ballia District, Uttar Pradesh, India, <http://www.iges.org/gandhicollege/> (last visited Nov. 9, 2015); See also <http://gandhimahavidyalaya.com/> (last visited Nov. 9, 2015).

established specifically for supporting Gandhi College to provide education and training to poor, rural students, especially women.<sup>41</sup>

Because of the complexity of transactions involved, neither IGES nor IGEP reported whether the grant to Gandhi College was made directly or through an Indian pass-through entity called “Chandran Gramin Vikas Sansthan” (“CGVS”), which was established in memory of Dr. Shukla’s deceased father.<sup>42</sup> CGVS is run by Dr. Shukla’s brothers.<sup>43</sup> In 2006, through Dr. and Ms. Shukla’s contributions, Gandhi University erected Chandran Memorial Hall, which is named after Dr. and Ms. Shukla’s deceased son.<sup>44</sup>

#### History of Financial Risks Regarding Federal Funds Controlled by the Shuklas

IGES is recognized as a tax-exempt public charity.<sup>45</sup> According to its most recent tax return, all contributions and grants received by IGES came from the federal government, including the National Science Foundation (“NSF”), the National Oceanic and Atmospheric Administration (“NOAA”), and the National Aeronautics and Space Administration (“NASA”).<sup>46</sup> In 2014, IGES funding from government grants totaled \$3.83 million.<sup>47</sup> In 2013, such funding totaled \$3.81 million,<sup>48</sup> and in 2012, such funding totaled \$3.98 million.<sup>49</sup> Since 2001, IGES reportedly has received a total of \$63 million in federal grants, which represents more than 98 percent of its total revenue.<sup>50</sup>

As stated in a 2011 investigative report by the NSF Office of Inspector General (OIG), IGES received a significant one-time grant of \$7.2 million under the American Recovery and Reinvestment Act (also known as “the stimulus”).<sup>51</sup> This NSF-OIG investigation revealed that

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<sup>41</sup> Website for Gandhi College, About Gandhi College, <http://www.iges.org/gandhicollege/aboutframe.html> (last visited Nov. 9, 2015).

<sup>42</sup> Website for Gandhi College, CGVS, <http://www.iges.org/gandhicollege/cgvs.html> (last visited Nov. 9, 2015).

<sup>43</sup> *Id.*

<sup>44</sup> Website for Gandhi College, Chandran Memorial Hall, <http://www.iges.org/gandhicollege/cgvsframe.html> (last visited Nov. 9, 2015). The extent of Prof. Shukla’s financial expenditures on his family in India is suggested by a 2003 *New York Times* story, which stated that Dr. Shukla used “his relative wealth earned in America to pay for the education of his siblings’ children here, their marriages, their home improvements, their mother’s funeral and, in lean times, their food – ‘95 percent’ of the family’s needs, said his older brother, Mahendra Pratap Shukla.” Amy Waldman, *Professor Teaches Change in His Indian Village*, *N.Y. Times* (Aug. 17, 2003), <http://goo.gl/3z7FLm>.

<sup>45</sup> See IRS, Exempt Organizations Select Check, <https://goo.gl/0mvjaD> (search of EIN: 52-1761388); IGES Form 990, at 1 (2014) (Ex. 1); IGES Form 990, at 1 (2013) (Ex. 2); IGES Form 990, at 1 (2012) (Ex. 3).

<sup>46</sup> IGES, <http://www.iges.org/aboutiges.html> (last visited Nov. 9, 2015); see also Maryland Governor’s Grants Office Annual Report, Federal Funds to Maryland State Agencies Fiscal Years 2013-2015, at 19, 37, 59, 128 (displaying IGES as a grant recipient from Department of Energy, Department of Commerce and NASA), <http://goo.gl/PpjhLH> (last visited Nov. 9, 2015).

<sup>47</sup> IGES Form 990, at 9 (2014) (Ex. 1).

<sup>48</sup> IGES Form 990, at 9 (2013) (Ex. 2).

<sup>49</sup> IGES Form 990, at 9 (2012) (Ex. 3).

<sup>50</sup> Letter from Rep. Lamar Smith, Chairman, U.S. House Committee on Science, Space & Technology, to Thomas Spiggle, at 2 (Oct. 19, 2015), <https://goo.gl/B4ZjPm>.

<sup>51</sup> NSF-OIG Investigation Report, *supra* note 2.

IGES under-reported 29 vendor payments totaling nearly \$75,000, misreported job creation estimates, and under-reported expenditures.<sup>52</sup>

#### Failure to Disclose Related Entities

IGES describes two related entities on its website, but fails to disclose these relationships on its Form 990 filings. The first is the Center for Ocean-Land-Atmosphere Studies (“COLA”), which researches climate variability and predictability.<sup>53</sup> COLA is a scientific research center located on the campus of George Mason University in Fairfax, Virginia.<sup>54</sup> The second is the Center for Research on Environment and Water (“CREW”). CREW’s research focus “is to quantify and predict water cycle and environmental consequences of earth system variability and change.”<sup>55</sup> Both entities have been disclosed in federal grant and other records as conducting projects with funds made available to IGES.

#### Conclusion

As outlined above, the evidence presented strongly suggests that Dr. and Ms. Shukla, through their control of IGES and related entities, have violated rules prohibiting self-dealing and private benefit transactions. Further, evidence of false statements to the government, misuse of federal grant dollars, and reporting failures trigger the following statutory prohibitions in addition to the provisions articulated above:

- 26 U.S.C. § 6652 – Failure to report or correct information in a tax-exempt return
- 26 U.S.C. § 7206 – Fraud and false statements in a tax return
- 18 U.S.C. § 1001 – False statements in a matter within executive branch jurisdiction

Given the strong evidence presenting multiple schemes and devices exercised by the Shuklas to use taxpayer and charitable funds for their private benefit in contravention of charitable or regulatory purposes, an audit or investigation by the IRS and immediate revocation of IGES’s tax-exempt status is necessary to ensure compliance under the Internal Revenue Code.

Sincerely,

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<sup>52</sup> *Id.* at 2, 4-5. In its response to the draft Report, IGES disagreed in part with an OIG finding, stating that “relatively minor procedural errors were responsible for the errors in the reports.” *Id.* at 7. The OIG’s reply to IGES response stated that its “review disclosed that IGES lacked sufficient written procedures to ensure compliant [American Recovery and Reinvestment Act] reporting . . . [and that] [w]ithout such guidance, it incorrectly reported Recovery Act jobs and vendor payments.” *Id.*

<sup>53</sup> IGES, Center for Ocean-land-Atmosphere Studies, <http://www.iges.org/aboutcola.html> (last visited Nov. 9, 2015).

<sup>54</sup> *Id.*

<sup>55</sup> IGES, <http://www.iges.org/aboutiges.html> (last visited Nov. 9, 2015).

Ms. Margaret Von Lienen

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cc: Senator John Thune, Chairman, U.S. Senate Committee on Commerce, Science & Transportation  
Senator Bill Nelson, Ranking Member, U.S. Senate Committee on Commerce, Science & Transportation  
Representative Lamar Smith, Chairman, U.S. House Committee on Science, Space & Technology  
Representative Eddie Bernice Johnson, Ranking Member, U.S. House Committee on Science, Space & Technology  
Allison Lerner, Inspector General, National Science Foundation  
Paul K. Martin, Inspector General, NASA  
David Smith, Acting Inspector General, U.S. Department of Commerce  
Tamera L. Ripperda, Director, IRS Exempt Organizations  
Richard Weber, Chief, Criminal Investigation, Internal Revenue Service  
Brian E. Frosh, Attorney General, State of Maryland  
Mark Herring, Attorney General, State of Virginia  
Ángel Cabrera, President, George Mason University  
Hon. Thomas M. Davis, Deloitte & Touche, Rector, Board of Visitors, George Mason University  
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