

THE GIVERS:  
EAU CLAIRE PHILANTHROPISTS IN THE CONTEXT OF  
AMERICAN TRENDS

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## **Abstract**

“The Givers: Philanthropy in Eau Claire.”

Neil D. Bonham

Philanthropy is an important facet in communities around the world. It is a practice that provides many important services that may not exist if it were not for the generosity of others who donate their time and money. This paper will be focusing exclusively on monetary forms of philanthropy. Philanthropy exists in many different forms and is motivated in many different ways. It comes from the wealthiest of individuals to the most financially challenged of people. This paper explores what philanthropy is, the different types of philanthropy, and motivations for philanthropy. It will cover information about some of the most famous of givers. It then will make a local connection by talking about the Philanthropists for Eau Claire, their lives, and the benefits received by their donations.

## **Introduction**

The City of Eau Claire is filled with buildings and places dedicated to individuals. Those names often are put in honor of those who made their existence possible. Some examples are Carson Park, Randall Park, and L.E. Phillips Science Hall, just to name a few. Instrumental individuals who made major contributions to make these possible are the givers of Eau Claire. The givers are philanthropists that gave their time, efforts, and wealth to better this community. Some have left such an impact that it is impossible to go about one's day and not somehow come into interaction with something a giver somehow had an influence on. The name L.E. Phillips is spread around this city so frequently it is impossible to miss. The L. E. Phillips Science Hall, L. E. Phillips Public Library, L. E. Phillips Planetarium, L. E. Phillips Senior Center, and the L. E. Phillips Career and Development Center are just a few examples of how much one man has given to one community, and this is just a sample of his work.

Many things in society would not exist if not for the generosity of others. Things in a community that are there for the benefit for all in that community may be made possible by taxes from the citizens. However, in other instances that is just not enough and larger individual contributions are needed. I will be exploring what it is individuals have felt the need to give to their communities and how their personal circumstances have inspired them to make these donations. An individual's past and life experiences can shed light onto the reasons people give and what it is they feel is important to provide. Furthermore, I believe it is important for people of a community to be aware of others' generosity so it is necessary for acknowledgment to be given to those who have given to their community.

To understand the concept of philanthropy, it must be explored from a few different perspectives. The first thing that needs to be discussed is what philanthropy actually is. What is a definition of philanthropy? What types of things should be considered philanthropic work? Philanthropy must also be looked at in a historical context. The ideas, types, and motivations for philanthropy have changed over time. The next topic that needs to be looked at is who these people are and what are they giving? This approach should be looked at globally, nationally, and locally. There should be both similarities and differences when comparing different philanthropists, their gifts, and their lives.

### **The Coors Family**

The best way to explore philanthropy as a concept is to start out with a controversial example. The Coors family currently runs The Coors Brewing Co., Coors Technology Companies, and the Coors Porcelain Company. These companies all started for what the name is best known for, beer brewing. It all started in 1873 when a German Immigrant, named Adolf Coors moved to Golden, Colorado and set up a brewery. When statewide prohibition hit in 1916, the company spread into other types of industry but returned to brewing following the repealing of the prohibition amendment. The other companies stuck around, while the brewing of Coors beer remains one of the best known beers in the country. The Coors companies are now run by descendants of Adolf: Jeffery Coors, William Coors, Peter Coors, and Joseph Coors Jr. The family is very well known for their far right political, religious, and cultural conservatism.<sup>1</sup>

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1. Russ Bellant, *The Coors Connection: How Coors Family Philanthropy Undermines Democratic Pluralism* (Boston: South End Press, 1988), XV.

There are three organizations the Coors family donates large amounts of money to. The first is the Heritage Foundation. At its formation in 1973, this group was considered a “conservative think tank” for New Right Activism. It has been known to push for a “pro-family” agenda in the political sphere. They have also been known to actively lobby for elimination of food stamps, Medicare, farm assistance, legal assistance for the poor, and oppose federally supported day care, divorce, gay and lesbian rights, government regulation of environmental matters, drug abuse, and pornography. Legally, they would like to see more use implementation of the death penalty and stricter prosecutions for pornography related crimes, while getting penalties reduced for price fixers and anti-trust violators. Their stance on education includes further support of home schooling, parental choice of schools, and voucher programs.<sup>2</sup> In 1976 the group put out a book titled *Death and Taxes* written by Hans F. Sennholz which strongly oppose all forms of inheritance taxes (This is a topic that will be discussed later in the paper). Joe Coors donated \$250,000 in 1973 for the foundation’s first year budget followed by \$200,000 in the next two years.<sup>3</sup>

The second group highly supported by the Coors family is a secretive group of far right activists called the Council for National Policy (CNP). Council members describe their group as “activists and wealth funders that come together to plan projects of mutual interest.”<sup>4</sup> Even in the earliest years, the group included members who are still active in the public eye today. The founder is Tim LaHaye, author of the very popular *Left Behind* series, a series of books about the final days of Earth from the view of the Book of Revelations if it were to happen today. One of the presidents of the group during the 1980’s was Pat Robertson, now a famous televangelist and

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2. Ibid, 10-11, 56, 85.

3. Ibid, 1.

4. Ibid, 37.

author who once attempted to win the Republican nomination for presidency in 1988. Other members were less high-profile but known racists, civil rights opponents, Christian Extremists, anti-feminists, and anti-Semites.<sup>5</sup> This group is very religiously rooted and takes many of the similar stances the Heritage Foundation does who desire to influence American political decisions. The Coors Foundation reportedly gave \$20,000 from 1985-1988, Jeffery Coors personally donated \$16,200 since he joined in '88, and Holly Coors gave \$30,750 since her joining in '84 (these statistics were current as of the publication date in 1988).<sup>6</sup>

A third well known group that was founded on Coors family dollars is the Free Congress Foundation. It is very similar to the previous two groups mentioned with the difference that it is much more politically active. It is a well known lobby group and is connected to the Free Congress Political Action Committee. The group is another right-wing group that takes a conservative political and cultural view on issues. Their desire is to return to a “traditional Judeo-Christian culture” and to stop the “moral decay” that is ruining this country.<sup>7</sup> Together, the Coors family and the Coors Foundation are the 7<sup>th</sup> all-time largest contributors with a total of \$485,000 given as of 1988.<sup>8</sup>

The groups the Coors family donates great amounts of money to support what many would see as a political agenda. However, what will be discussed later are the religious motivations for giving which is an obvious reason for the family donations. Philanthropic donations are given not only out of generosity, but to a cause the donator sees as beneficial to the greater community. The Coors believe political change and cultural preservation of the

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5. Ibid, 36-43.

6. Ibid, 46, 87.

7. Free Congress Foundation, <http://www.freecongress.org/aboutfcf.aspx>. Internet; (accessed 9 March 2009).

8. Bellant, *The Coors Connection*, 128.

traditional right wing values is the best thing for our country. People who do not agree with this viewpoint would like to label these donations as un-philanthropic because they do not agree their beliefs will better society as a whole. However, those who agree with these views would label the donations as philanthropic. For this piece of writing, donations are to be viewed for what their donor's intentions are. If the intentions of the giver are to better society, it is a philanthropic donation, regardless of whether one agrees with the means or not.

### **Philanthropy**

This means not all types of philanthropy are accepted by an entire population. Donations can be made in which a select portion of the population can disagree with. For example, giving to the poor seems like a noble thing to do by a majority of the population, and this is clearly a philanthropic thing to do. However, a select number of people may view this donation as encouragement for one to stay poor. To them, giving money to a poor person is to accept the status quo and discourages motivation for change. Henry Ford viewed charity as the repair shop of society. If you want the wrecks to stop it is the track that needs to be fixed.<sup>9</sup> Ford did not believe giving charity was the right means to improve society. This is much like the Coors family example where the giving is with the intentions of improving society and the welfare of the people but the means of doing so can be disagreeable.

The donor holds the key to whether they are a philanthropist or not. They are the only ones who know their true intentions. In some cases it is a sense of modesty in which a giver shows to downplay their donations. Will Kellogg, who established the Kellogg foundation, claimed he was no philanthropist. The foundation was known for helping many children. He

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9. Ben Whitaker, *The Philanthropoids: Foundations and Society* (New York: William Morrow & Company, Inc., 1974), 60.

said he had the foundation help children because he personally enjoyed it, and this made him a selfish person.<sup>10</sup> In this case, it is obvious Kellogg was being modest and knew he was contributing to the betterment of society.

In a few other peculiar cases of donations the motives are clearly not that for the improvement of society. One is where Englishman George Jarus left his money for three poor Herefordshire villages instead of leaving it to any of his family. His motivation for doing such a thing was out of spite because he disapproved of one of his daughter's marriages. On a separate note, this action caused more harm than good because upon the announcement of the villages in which the money was to be dispersed followed an incredible influx of poor people pouring into these villages. Thomas Nash of the 18<sup>th</sup> century had set up a system where bells were to be rung twice a year annually at a bath. On one of the annual ringing of the bells was to be muffled, because this was to observe his wedding anniversary. The other day of the year set up for the bells to be rung was on the anniversary of his death in which the bells were not to be muffled because this ringing was to celebrate his release from his "domestic tyranny and wretchedness." A third peculiar fund set up was by an American that paid for French peasants to dress like hula dancers and matadors. The motivation for this was to prove there was no level of degradation the French would not drop to for the sake of money.<sup>11</sup> In these examples there is obviously little desire by the donors to improve the lives of others or their own, they are truly motivated by selfish and sometimes bizarre circumstances.

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10. Ibid, 51-52.

11. Ibid, 52.

Philanthropy can be described as the combination of economics and religion, and occasionally politics and religion.<sup>12</sup> If the goodness of one's heart can be counted in the religion category, then economics, politics, and religion pretty much cover the major reasons for philanthropic actions. A broad view of possible motivations is an individual sees the purpose for philanthropy as a way to promote welfare, happiness and culture in all of mankind.<sup>13</sup> We have already explored in the case of the Coors family how one might have political motivations for philanthropic giving. From the religious sense, giving has been occurring since at least the time of the Egyptians. One Egyptian named Harkuf had engraved on his tombstone what his donations were because it would be found favorable in his "great God's presence." From a Buddhist perspective it is said that a man can have a well hidden treasure through charity because when a man uses his wealth for good purposes it can never leave him. In the words of Confucius, benevolence is more important to a man than fire or water. Mohammed said, "A man giving alms one piece of silver in his lifetime is better than giving one hundred when about to die."<sup>14</sup> In a Christian sense there is a sense of obligation to aiding the poor at the very least. This is a contended issue between some Christians whether donation is mandatory or voluntary.<sup>15</sup>

Ben Whitaker, author of *The Philanthropoids: Foundations and Society*, explores a biological reason for giving. He notes that species help one another in the interest of self preservation. When examining the human race he calls the un-philanthropic people deviants.<sup>16</sup>

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12. Robert L. Payton, *Philanthropy: Voluntary Action for the Public Good*, (New York: Collier Macmillan Publishers, 1988), 45.

13. Robert H. Bremner, *American Philanthropy*, (Chicago: The University of Chicago, 1960), 3.

14. Whitaker, *The Philanthropoids*, 46-47.

15. Donna T. Andrew, *Philanthropy and Politics: London Charity in the Eighteenth Century*, (Princeton: Princeton University Press, 1989), 14.

16. Whitaker, *The Philanthropoids*, 61.

To a point this makes sense because in a capitalist society the lower class must be preserved for the rich to stay on top. The lower class provides labor in which the rich can make fortunes off of. It would be against the best interest of the wealthy to let the poor die off or disappear. I believe this opinion only floats so far. If this were the case one would only give enough to stay on top and there would be no reason to give more than necessary for survival. If it were all about self preservation then it would be in one's best interest to preserve their wealth and not give it away unnecessarily. Also from a biological sense, Whitaker looks to our ancestors to see an internal desire to acknowledge one's fortune through giving. He compares a capitalist's desire of philanthropic donation to that of our ancestor's animal sacrifices. He states, "Some, though not all, capitalists have a desire to indulge in conspicuous philanthropic expenditure, in the same way as our ancestors used to sacrifice valued animals to thank the gods."<sup>17</sup>

Whitaker sees how some may use the donation of wealth to somehow offset any feelings of guilt one may have due to the means one used to obtain such wealth. The spreading of the wealth disperses the guilt that came along with it.<sup>18</sup> If a person obtains ample amounts of wealth through dishonest or disrespectable means then giving it away will not clear the conscious. It takes greed for a person to go against their own morals to obtain wealth. It is closely related to a Christian who uses philanthropy to make up for sins.<sup>19</sup> Once one goes against their morals it is too late to turn back because guilty actions have occurred. This is especially true the longer one lives with their wealth before the guilt persuades them to do a good thing. The Robin Hood scenario is a rather impossible one to find in real life. Theodore Roosevelt put it best by saying,

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17. Ibid, 50.

18. Ibid, 50.

19. Warren Weaver, *U.S. Philanthropic Foundations: Their History, Structure, Management, and Record*, (New York: Harper & Row, 1967), 18.

“No amount of charities in spending such fortunes can compensate in any way for misconduct in acquiring them.”<sup>20</sup>

The noblest reason for one to decide on philanthropic work is simply out of the goodness of one’s heart. When a person decides to give something of theirs to benefit others because they feel it is the right thing for them to do brings feelings of kindness to them. I would typically associate this motivation for donation with the person’s personal background. Life experiences and upbringings affect how an individual views the world, particularly when it comes to wealth. Some social scientists claim rural people are more generous than those raised in cities or towns. This is thought to be because people who have grown up in a rural setting are used to helping one another out. Poor people in general are thought to be more generous than the wealthy. This is to be looked at from a proportionate level where one examines a poor person’s giving to their total wealth compared to what a wealthy person donates compared to their total wealth.<sup>21</sup> I have found a trend in comparing great philanthropists with their personal backgrounds concerning the class they were born into and how they obtained their wealth.

One popular way to handle philanthropic activities is through setting up a foundation. A foundation is a charitable, educational, or religious corporation or trust that is organized under state law that qualify for tax exemptions.<sup>22</sup> There are a number of different reasons for setting up a foundation in the first place. One is to protect oneself from solicitations. A wealthy person can be bombarded by countless requests for assistance by individuals, especially when it is known that they are generous in giving funds. When a foundation is set up, these requests can

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20. Whitaker, *The Philanthropoids*, 62.

21. *Ibid*, 59.

22. Marion R. Fremont-Smith, *Philanthropy and the Business Corporation*, (New York: Russell Sage Foundation, 1972), 16.

both be handled by a professional to examine the legitimacy and true need behind the requests, and the wealthy individual can be shielded by such requests. This individual can be spared the labor involved in sorting through these as well as spared the emotional distress that can be inflicted when constantly reading of others' needs and misfortunes.

There are also business reasons to set up foundations. One reason is to set up a safe place to store tax exempt income. At times, charitable activities are simply good for business. Donations help a company's public image which will ultimately improve business performance for them. For example, in 1967 General Motors donated \$17.4 million and the directors' explanation was that it created "good will."<sup>23</sup> Another reason foundations are set up is to ease the burden of fiscal responsibilities on a company. In a way it moves a portion of the book keeping from the business sector to the public sector. The company can simply donate a sum of money for something and the foundation workers then will deal with the legal aspect (like taxation and tax exemptions) of money management.<sup>24</sup>

One issue with researching philanthropy is the animosity one may desire to have about their donations. Many times, donations are meant to remain undisclosed by request of the donator. For instance, London University has received over £4 million from one benefactor over time with the stipulation that no one will attempt to find out his identity.<sup>25</sup> For instances such as this, it could be for reasons of modesty or self protection. In the case of modesty, some may take the stance that the best good deed is the good deed unnoticed. Or in the words of Pope's *Moral Essays*:

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23. Whitaker, *The Philanthropoids*, 56-57.

24. Fremont-Smith, *Philanthropy and Business Corporations*, 17

25. Whitaker, *The Philanthropoids*, 49.

*Who builds a church for God and not fame  
will never mark the marble with his name.*<sup>26</sup>

As discussed before, some hide their identities for reasons of self protection or preservation. Instead of setting up a foundation one may choose to remain anonymous.

### **Andrew Carnegie's Beliefs**

One of the greatest examples to use when exploring the many different characteristics of philanthropy is Andrew Carnegie, one of the greatest philanthropists the world has ever seen. He was so wealthy he once offered to purchase the Philippine Islands from the U.S. government as a way to give them their independence.<sup>27</sup> Carnegie, born in 1835, came from a poor family from Scotland. His father was a master weaver in Dunfermline in a factory that Carnegie began working in before he was 13 years of age until the family sold their looms to start a new life in the United States. Once arriving in Pennsylvania, his father began working in a cotton factory and Andrew became a "bobbin boy." Not long after he became a messenger boy in Pittsburgh in a telegraph office. It was from here he worked his way up the business ladder into what people like to refer to as the American Dream. He quickly became an operator in the same telegraph office. From there he became the clerk and operator of the Pennsylvania Rail Road, a position he remained in for the following 13 years. From here Carnegie began investing. It started with a \$500 investment for 10 shares in the Adams Express Company. From here his investments only grew into his enormous estate and creation of the great U.S. Steel.<sup>28</sup>

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26. Ibid, 48.

27. Ibid, 67.

28. Andrew Carnegie, *The Gospel of Wealth: And Other Timely Essays*,. (Cambridge: The Belknap Press of Harvard University Press, 1962), 3-13.

Raised in a modest family and earning all he had provoked Carnegie to do great philanthropic things later in his life. He had very strong beliefs when it came to wealth and the community, much of which he shares in his essay *The Gospel of Wealth*. He discusses methods in which wealth can be disposed of, a number of philanthropists that he admires and what they did, and ways he sees as best use of a wealthy person's donations. All these things bring light to possible reasons and explanations for what he had done with his wealth, as well as an explanation for other philanthropists' motives as well.

Carnegie sees three ways in which a wealthy person's wealth can be disposed of. The first is it can be left to the families. Family pride is seen as the motivator behind this choice, not the future welfare on one's children. Men want to create legacies of wealth and a famous family name. A major problem with this is it is rare to see the son of a millionaire use his inheritance for the good of the community.<sup>29</sup>

The second way Carnegie can see a surplus in wealth be dealt with is it can be bequeathed for public purposes. This is when all the wealth is left at the time of death. Carnegie thought it would be foolish to wait until death until a man became much good to the world. Leaving wealth at death looks reluctant. It is as if the only left it because they could not take it with them, and if they could have taken it they would have. Carnegie was a firm believer that anything left at death should be heavily taxed. He states, "Of all forms of taxation, this seems the wisest." It should be noted that at this time, Pennsylvania took one tenth of estates left at the time of death. His words concerning those who die wealthy become stronger; "By taxing estates heavily at death the state marks its condemnation of the selfish millionaire's unworthy life." In his view the death tax should be a graduated system. It would start where no tax would be taken

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29. Ibid, 20-21.

from a moderate sum left and increase exponentially as the estate increases. If this were the case, society would benefit as a whole in the end and generosity would be encouraged. Carnegie refutes the argument that such a system would ruin a man's motivation for financial greatness. He claims the fame and high regards of a man's name that had created such wealth and achieved such success in his lifetime would be more than enough motivation.<sup>30</sup>

The third method of disposing of a surplus of wealth is to distribute it during the owner's lifetime. Some may say this is a Communist ideal but Carnegie states it is a necessary evolution of our current lifestyle, where the switch to a Communist system is a change in civilization. He says this method is the best possible option for fixing the unequal distribution of wealth. One major reason for this opinion is the only way to be positively sure one's money will be used as desired is to see it though yourself. Samuel J. Tilden was a lawyer from New York who had run for president in the 1876 election. In his will he left \$5 million to establish a free library for the New York City. Following his death, his family contested these wishes found in his will, tying up the money in a court battle for years. Carnegie states that if Tilden had brought it upon himself to see that money put to use in his own lifetime, none of the legal hang-ups would have gotten in the way.<sup>31</sup> He believed money left to public good following death would be misapplied. Only when funds are given prior to death can proper administration be overseen by the donator.<sup>32</sup>

Another reason Carnegie felt the wealthy should spread their money is because he despised the display of extravagance. He saw it as a responsibility of the wealthy to set an

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30. Ibid, 21-22.

31. Ibid, 23-24.

32. Sarah Knowles Bolton, *Famous Givers and Their Gifts*, (Freeport, NY: Books For Libraries Press, 1896),

example of how to live modestly. Doing such things would be of the most benefit to society. Furthermore, when administering the wealth one must do so carefully. It goes along with his idea carrying yourself in your life in a certain manner. As the rich should live modestly, much of the people who would benefit from aid from others will not let it show. Two statements are to be taken into consideration when analyzing his message; “In bestowing charity, the main consideration should be to help those who help themselves,” and, “Those worthy of assistance, except in rare cases, seldom require assistance.”<sup>33</sup>

Carnegie outlines seven things he sees as the best uses for a millionaire’s surplus, all of which he sees as ways to help people help themselves. He states, “The man who gives to the individual beggar commits a grave offence.” Donations should be for an entire community, not an individual, and they should help others succeed in their own lives. The first use he promotes is the funding or founding of a university. He gives great praise to Senator Stanford, who created Stanford University on the Pacific coast. It took an initial investment of \$10 million and an additional \$20 million plus in the following years. He goes on to observe donations from Peter Cooper, Enoch Pratt, Cornelius Vanderbilt, and others, all who were instrumental in the origins of many universities around the country.<sup>34</sup> In April of 1905, Carnegie announced a possible donation exceeding \$12,000,000 to be given to up to 50 colleges around the nation. The stipulation set here was in order for a school to receive any of these funds, they must raise an amount equal to what they receive.<sup>35</sup>

The second use Carnegie strongly advocates is the creation of free libraries. As a boy, he benefited from a simple 400 book library one man, Colonel Anderson of Allegheny, ran out of

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33. Carnegie, *Gospel of Wealth*, 23-27.

34. *Ibid*, 32-36.

35. Eau Claire Leader, April 14, 1905.

his house every Saturday. He says he can never think of this man without feeling complete devotional gratitude for him and what he did to that very day. He felt it is his duty to return this wonderful opportunity to others whenever he gets the chance. The libraries may be what Carnegie is best known for in this country. He wanted to offer free libraries to any community that would accept his aid as long as they agreed to a set of rules and conditions that came along with his donations.

The typical offer started with \$2 per head of a town's population. To receive this money the community first needed to provide a site for the building to be built on. After this is agreed upon they needed to promise to provide an annual maintenance budget for the library of at least one tenth of the original library's cost. While Carnegie's offers were extremely generous, they were set up in a manner that did not create a "gift" rather aid in a level of self sufficiency (much like when he set the stipulations on the funds for colleges). It is an example where a philanthropist's goal was not to help others, but help others help themselves and encourage other people's generosity. Due to the stipulations put in place, not all communities accepted Carnegie's offer. His offer to Pittsburgh of \$250,000 was originally turned down. Worldwide 2,811 communities accepted his donations, 1,946 were in the United States alone. As of 1974, it was estimated that 40 million readers used his libraries daily.<sup>36</sup>

Carnegie's library donations spanned from \$90,000 for his native town of Dunfermilne to \$40,000 for Jefferson County Library in Fairfield, Iowa. He gave \$300,000 for the Carnegie Free Library of Allegheny City, in which the city provides \$15,000 annually to carry on its work. One of his largest donations for libraries went ultimately to the city of Pittsburgh. The total he gave (as of 1896) was an astonishing \$2,100,000. \$800,000 went for the main building,

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36. Whitaker, *The Philanthropoids*, 68.

\$300,000 was for the seven branches of libraries, and \$100,000 was given to create an art gallery. In return, the city agreed to appropriate \$40,000 for maintenance.<sup>37</sup>

The third most worthy thing a wealthy man can do with his fortune is to fund or found hospitals, medical colleges, laboratories, and finance alleviation to human suffering and the prevention of ills. To Carnegie, the fact that these types of organizations and causes improve human life means they can always use and deserve additional funding. He says a medical college can only be complete when it has a laboratory and medical universities are always in need of funds for continued expansion and state of the art equipment.<sup>38</sup> One of Carnegie's famous donations to this cause was his \$50,000 gift to Bellevue Hospital Medical College in New York for a historical laboratory.<sup>39</sup>

The fourth method of wealth distribution Carnegie calls for is the development of public parks. The material good from such donations is not directly visible but the value is there. These places provide recreational activity for all people. Carnegie believes a great deal in the usefulness of beauty that can be found in parks, as well as in museums, art galleries, and libraries. It serves a purpose for people. Beauty is essential in stimulating bright minds. After one provides money for a park, they are usually honored for their gift with having their name forever attached to it.<sup>40</sup>

The fifth and sixth uses of wealthy people's money are halls for meetings and music and swimming-baths. The halls are good for community building and entertainment, and can also be used for raising funds for future community needs. The swimming baths are for recreational

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37. Bolton, *Famous Givers*, 76-86.

38. Carnegie, *Gospel of Wealth*, 40-41.

39. Bolton, *Famous Givers*, 88.

40. Carnegie, *Gospel of Wealth*, 41-44.

purposes that foster good community health with the physical activity that takes place there. The fact that halls can raise funds for future needs is another way a donation can become helpful in having people help themselves.<sup>41</sup>

The last worthy use of the wealthy people's money was to go for churches. This is at the bottom of Carnegie's list because the donations only benefit those of the giver's congregation. It is a worthy cause because churches improve the soul. He cautions, however, that the gift should only go for establishment of the building. The maintenance should be left to be provided by members of the congregation. He states, "There is not much genuine religion in the congregation or much good to come from the church which is not supported at home."<sup>42</sup> The donations given to churches have always been a popular choice among philanthropists. With religion playing a critical role in the motivation of philanthropy it is only natural to expect these types of gifts.

In his lifetime, Carnegie donated a total of \$351 million.<sup>43</sup> This is an astounding amount of money. Generosity of this scale should not go unnoticed by anyone. In fact, not many people can live their lives without somehow being touched by his gifts. Even I benefited from a Carnegie library in my home town of Grand Rapids, Minnesota as an adolescent. To further his impact on society, Carnegie went as far as writing his thoughts on wealth, as well as guidelines for other people on how he thought they could best help society with their wealth.

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41. Ibid, 44-46.

42. Ibid, 46-47.

43. Whitaker, *The Philanthropoids*, 64.

## **Rockefeller Ways**

Another philanthropist that can be compared to the likes of Andrew Carnegie is John D. Rockefeller. They both come from roughly the same time period (late 1800's), big business, big investments, but took different approaches to wealth and philanthropy. While Carnegie would rank giving to the church at the bottom of his list, Rockefeller made his beginning by ranking it highly. His beliefs were so deeply religiously rooted that they influenced everything he did. His family legacy also contrasts Carnegie's belief that dying with such a fortune is a disgrace. Many of these contrasts can be seen once the Rockefeller story is discussed in more detail.

John D. Rockefeller was born in Richford, New York in 1839. At age 14 he moved to an area near Cleveland with his family. At the early age of 14 he set out to work on settling the debt of his church, known then as Erie Street Baptist Church, already exhibiting his charitable nature by collecting donations from others as well as donating himself. By the age of 19 he went into business for himself with \$1,000 in his own savings and a \$1,000 loan from his father. It was a successful firm in produce commission and forwarding. Using the money he made from this he helped establish an oil-refining business named Andrews, Clark, & Co. in 1860. Business for Rockefeller eventually evolved into the Standard Oil Company of Ohio in 1870 in which Rockefeller was named president. Following this in 1882 was the formation of the Standard Oil Trust, established with a capital of \$70 million and soon increasing to \$95 million. The trust controlled the greater part of oil refining in the United States at the time, which was later ruled illegal by the U.S. government.<sup>44</sup>

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44. Bolton, *Famous Givers*, 358-367.

Rockefeller was a long time member of the church. His gifts were plentiful and many will not even be known because they will never be let known to the public, as is similar to many givers and their gifts. A great amount of his money has been given to churches, seminaries, and religious colleges. These include \$100,000 to Rochester University and Theological Seminary, \$100,000 to Spelman Seminary in Atlanta (which was a school for Black American women), and \$40,000 to Memorial Baptist church (it should be noted these are all statistics published in 1896).<sup>45</sup>

Rockefeller is similar to Carnegie in the fact that they both believe in the funding of higher education. The University of Chicago had benefited from Rockefeller's generosity by receiving \$7,425,000 by 1896.<sup>46</sup> This number had grown to a total of \$35 million by 1908,<sup>47</sup> and has ultimately exceeded \$80 million.<sup>48</sup> His donations to universities went along with his belief in that one should only help those who will help themselves. To Rockefeller, the highest form of charity is to help someone become self-supporting and self-sustaining. Furthermore, any money obtained without effort becomes more of a curse than a blessing. The donations to universities were made to help other people make their own fortunes and lives great.<sup>49</sup>

The Rockefeller family had lived under much scrutiny and criticism from the public. This is despite the fact that John D. personally gave at least \$531 million in his lifetime and his son had given \$437 million. His son, John D. Rockefeller Jr., gave great gifts to the New York Public Library, the Library of Congress, \$2 million was given to Cite Universitaire in Paris, and they spent great amounts restoring Cathedrals in Europe, just to name a few instances.

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45. Ibid, 371-374.

46. Ibid, 374.

47. Payton, *Philanthropy*, 90.

48. Whitaker, *The Philanthropoids*, 49.

49. Payton, *Philanthropy*, 53, 90-91.

Somehow, the public found room to criticize and judge. For example, Rockefeller Jr. once donated six blocks of land in east-side New York to the United Nations. Many people of the public assumed the true motivation behind this was to raise the property value of the land Rockefeller Jr. continued to own that surrounded the donated property.<sup>50</sup>

### **The Inheritance Tax**

Carnegie and the Rockefellers were similar in their desire to help others but different in some of the ways they chose to do so. Another thing they disagreed on was the view of wealth and taxes. Sheldon Cohen, former IRS commissioner, once said, “If you know the position a person takes on taxes, you can tell their whole philosophy. The tax code, once you get to know it, embodies all the essence of life: greed, politics, power, goodness, charity. Everything’s there.”<sup>51</sup> While Carnegie saw taxes on the wealthy as completely sensible, the Rockefellers greatly contested it. It is an issue debated by many currently today, both of the wealthy and non-wealthy classes. Much of what I have included about this issue comes from a book titled *Wealth and our Commonwealth: Why America Should Tax Accumulated Fortunes*. It is written by William Gates Sr. (father of Bill Gates, pioneer of Microsoft) and Chuck Collins.

Many people are in favor of the inheritance tax for different reasons. Andrew Carnegie addressed it as an answer to inequality. His two part program to eliminate inequality in America involved stiff income and inheritance taxes which paid for redistribution of wealth in the forms of government action and charity.<sup>52</sup> In this system the money is taken from wealthier people through these two taxes and used to fund these programs and charities. Other reasons for

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50. Whitaker, *The Philanthropoids*, 64-66.

51. William H Gates Sr. and Chuck Collins, *Wealth and our Commonwealth: Why America Should Tax Accumulated Fortunes*, (Boston: Beacon Press, 2002), 2.

52. *Ibid*, 38.

supporting an inheritance tax is simply for budgeting. Government and services cost money and need to get paid for, and this money needs to come from somewhere. This is the basis of the existence of any form of taxation. To many, taxation is the necessary evil. Oliver Holmes was a states man who said, “Taxes are the price we pay for civilization,” which was engraved on the IRS headquarters. He lived by these words as well. Upon his death he left his entire estate to the federal government.<sup>53</sup>

Starting in the 1980’s and 1990’s, there was a push in Washington to eliminate the estate tax, which had been in place since 1916. It was a slow fight many figured there would be no chance in winning because it was to abolish a tax that affected only between 2% to 3% of the population.<sup>54</sup> It was only applied to estates of over \$650,000 taxed at an average rate of 19%, a rate which increases as the value of the estate increases.<sup>55</sup> In 2001 there was a bill passed that would reduce inheritance tax collections gradually up until 2010 when from January 1, 2010 till January 1, 2011 there would be no inheritance tax. This was a temporary deal where following 2011 the inheritance tax would be restored to its previous form. There have been many pushes to establish the complete removal of the tax permanently but so far all have failed. With a system set in place that will eliminate such a tax for such a short period of time some may speculate the number of corrupt things that could possibly take place.<sup>56</sup>

The financial repercussions of the elimination are extensive. Prior to the change in the tax, revenue from the inheritance tax was more than Washington State’s entire annual budget, a

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53. Ibid, 40-41.

54. Michael J. Graetz and Ian Shapiro, *Death by a Thousand Cuts: The Fight Over Taxing Inherited Wealth*, (Princeton: Princeton University Press, 2005), 6.

55. Ibid, 6.

56. Gates, *Wealth and our Commonwealth*, 4.

figure over \$30 billion.<sup>57</sup> When President George W. Bush signed the Economic Growth and Tax Relief Reconciliation Act of 2001 on June 7, 2001, there was a projected ten-year \$5.6 trillion surplus. The bill also included reductions in income tax and more child exemptions as well as the inheritance tax reduction system. The entire bill was said to have cost \$1.35 trillion over a ten year period in itself. This is \$1.35 trillion that hit the \$5.6 trillion surplus directly. By November 2001, this projected surplus had turned into a four year budget deficit.<sup>58</sup>

Prior to this bill there were a number of citizens who saw the folly in such a change in fiscal policy. A Boston-based organization called Responsible Wealth rose up to contend it. Their action was the starting of a petition against the repeal of the estate tax on Valentine's Day 2001. This group contained many prominent members of the wealthy class in the United States including actor Paul Newman, several members of the modern day Rockefeller family, and financier George Soros. Investor billionaire Warren Buffet publically opposed the repeal but chose not to sign the petition on the grounds that it did not go to great enough extremes. In the following weeks hundreds of prominent members of the wealthy class added their names to the petition, all of whom would be subject to such a tax at the time of their own death.<sup>59</sup> Ultimately, the group fell short and Washington passed a form of temporary repeal.

Supporters for the repeal typically cited the danger the bill posed towards family farms and businesses that were threatened by the tax. The fact is the estate tax falls on less than 2% of inheritance annually and does not threaten the family businesses. Provisions are in place that

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57. *Ibid*, 91.

58. *Ibid*, 3-4.

59. *Ibid*, 1.

favor the transfer of farms and businesses as long as they plan to remain family owned and operated.<sup>60</sup>

Martin Rothenberg is a software designer that is in the top two percent of Americans who are subject to the estate tax. He has a strong opinion favoring the tax. According to him, he is not solely responsible for the accumulation of his wealth. He benefited from public libraries, museums, and a free public education. When he was at Syracuse, government grants paid for his research. When it was time for him to go into business for himself, a strong economy and many investments by others were to thank for his success. Upon his death, his desire is to have taxes that are placed on his estate go to benefit the programs he was so fortunate to have available others will have the same opportunity he had received. To have this become a reality, he called for the estate tax to be fixed, and the fixing he is referring to is better protection provided to farmers and small business owners by raising the exemption levels.<sup>61</sup>

One of the strongest arguments that favor the preservation of the inheritance tax is the motivation for charitable giving. Martin Rothenberg wanted his money to be taken and allotted by the government to places they see fit, but direct charitable giving leaves that decision to the donor. Deductions in estate taxes that are given are a major motivator in donating to charity. Many wealthy individuals agree that an absence of the tax would drop the amount of donations annually. In 1995, \$8.7 billion were claimed in charitable deductions by estates with a net worth of \$111.6 billion. In 1997, that amount reached \$14.3 billion. Estates that have tax liability give two to three times more to charity than estates that are not subject to the tax. The greatest benefactors of this money are scientific, medical, and educational institutions or private

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60. Ibid, 3-4.

61. Ibid, 114.

foundations. The majority of this money comes from the largest estates, or those who would benefit greatly from the deductions in estate tax.<sup>62</sup>

Not all believe the elimination of the estate tax would hurt the amount of charitable donations. Paul Schervish is a professor and researcher at Boston College. He believes an elimination of the estate tax would inspire a “new spirit” of giving. According to Schervish the estate tax and its deduction system is a complicated and confusing process, especially for one interested in giving. If it were eliminated personal gain for giving would be removed and donations would once again reflect generosity and humanitarian care. It is a belief that once all the complicated hoops people jump through to benefit from their giving disappear, their desire to do good acts will take over and donations will take on new life in a simpler form and process. While this is one theory on how the absence of the estate tax would affect amounts given, many actual studies continue to show that repealing the tax would annually cost billions in charitable donations.<sup>63</sup>

### **Givers of Eau Claire**

The City of Eau Claire owes many thanks to individuals that gave so much to this community. From the early days of the logging industry to the present day, the area has many things available that would it not have if it weren't for the incredible generosity from the people of the area. In some instances, people stepped up to help the needy. One example is the children's home that was run by Mrs. Daniel Shaw in the late 1800's. It started out as an industrial school that was set up by a group of women to help the needy and it eventually closed and was turned into the children's home. In the first 25 years it housed 327 children. To further

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62. Ibid, 127-128.

63. Ibid, 130-131.

fund the house programs and socials were set up to raise money. One such event was a baseball game between the city's lawyers and doctors held at Putnam Park.<sup>64</sup> In other cases, individuals took it upon themselves to do things that benefited the entire community, such as the donation of a park to the city.

The logging days of Eau Claire was the time when the greatest economic prosperity had occurred. Fortunes were made and millionaires were common. Mass portions of forest were chopped down and sent down the Chippewa to sawmills to make lumber. This time of wealth accumulation led to the generosity from the wealthy. People like John S. Owen, O.H. Ingram, Adin Randall, the Putnams, and the Carson family all made major contributions to the city to help shape the way it is today.

John S. Owen was born May 1, 1849 and moved from Michigan to the area in 1873. He helped start the West Eau Claire Lumber company and then the Rust-Owen Lumber Company in 1882. By 1893 he started the John S. Owen Lumber Company which operated for more than 50 years. By the time of his death in 1939 he was known as the last surviving logging pioneer of Eau Claire. Among the things he did for this community was his involvement in the organization of the Eau Claire Club, which later transformed into the Elks Club.<sup>65</sup> In 1915 he also became a charter member of the American Red Cross.<sup>66</sup> What can be seen today from his giving is Owen Park, which is currently located along 1<sup>st</sup> Avenue and Water Street bordering the Chippewa River. The park has a playground, tennis courts, and a band shell available for performances. When Owen established his home on Porter Avenue on the east bank of the river

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64. Lois Barland, *Sawdust City: A History of Eau Claire, Wisconsin from Earliest Times to 191*, (Stevens Point: Worzalla Publishing Co., 1960) 112.

65. Eau Claire Leader, June 22 1939.

66. Eau Claire Leader, May 20, 1947.

there were eye sores across the river that included grounds of an old gas house. Around the time of World War I he bought the land and donated it to the city with the intentions to make such a park out of it.<sup>67</sup>

Carson Park, one a most beautiful and unique park, is named after William Carson. The park is located on the west end of town. It is a peninsula shape surrounded mostly by Half Moon Lake. It is home to baseball fields, softball fields, a football stadium, playgrounds, fairgrounds, nature trails, the annual 4<sup>th</sup> of July fireworks display, and the Chippewa Valley Museum among many other things. The land was deeded officially on January 3, 1914 by Carson's heirs in his honor. There were a set of conditions that accompanied the donation of the land. For one, the land was to be used exclusively for a public park. This land must also be properly maintained by the city along with the agreement that the city must spend no less than \$1,250 for improvement and beautification annually until \$7,500 is appropriated and expended. The park was to be named in honor of William Carson and the name is to never be changed. Finally, if any of the provisions are violated the land returns to the ownership of Carson's heirs.<sup>68</sup> It is obvious the city took great advantage of this donation and used the area to the greatest extent.

Orrin H. Ingram was another logging baron from the area. He made his money as the president of the Empire Logging Company. He was known as one of Eau Claire's most progressive citizens and his greatest concern was promoting the welfare of his own city, and he did just that.<sup>69</sup> He was the founder of the building of the Ingram Block which became office buildings and later housed the Midlebart Clinic. He provided \$20,000 to fund the construction of

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67. Newspaper clipping available at the Chippewa Valley Museum (found in the people collection file).

68. Dedication of the Old City Hall Bell, Program, July 4, 1976. City Hall Lawn.

69. Eau Claire Leader, September 8, 1907.

the YMCA in town.<sup>70</sup> In the humanitarian portion of his generosity he provided quick response to the victims from the cyclone in New Richmond. The governor actually appointed him chairman of the relief committee.<sup>71</sup> His involvement with the church was incredibly prevalent. He and his wife had the Ingram Memorial Congregational church built in Washington D.C. in memory of their son C. H. Ingram. The cornerstone of this church was ceremoniously set by President Taft.<sup>72</sup> The church has since been renamed. One thing left by Ingram that can still be viewed today is the statue of Adin Randall located in Randall Park, and man who will be discussed next. The estimated cost of the statue was \$6,500.<sup>73</sup>

Adin Randall was known as many different things from carpenter to inventor to entrepreneur. His nonstop personal drive, grandiose vision, and business savvy are traits of one man that helped turn Eau Claire into the town it did. It is believed that he was the one who convinced O.H. Ingram to finally settle down in Eau Claire and run his businesses after Randall brought him up river to show him what the vast forest has to offer. The speculation helps explain Ingram's motivation to erect a statue in his honor.<sup>74</sup> The greatest thing Randall had given the Eau Claire community was his vision and passion. He had once owned all the land on the west side of the river which he planned to develop into a great community. This included a planning mill he owned jointly with Daniel Shaw near present day 9<sup>th</sup> avenue and he is credited for turning Half Moon Lake into the world's largest logging storage pond in the world. He was eventually forced to sell all his land holdings on the west bank of the river, unable to execute all of his glorious plans for the area. This was due to economic hardships caused by the Crimean

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70. William F. Baily, *History of Eau Claire County, Wisconsin: Past and Present*, (Chicago: C. F. Cooper & Co, 1914) 744.

71. Eau Claire Leader, September 8, 1907.

72. Eau Claire Leader, May 18, 1910.

73. Eau Claire Leader, October 23, 1910.

74. Baily, *History of Eau Claire County*, 839-842.

War overseas.<sup>75</sup> Before he was forced to sell and start over up river he had donated the land for the First Congregational Church.<sup>76</sup> He had died at the early age of 39 in 1868. His visions of creating a great community were not forgotten. Randall Park, which currently has a statue in his honor in the center of it, was named in his honor for his vision, effort, and time put into building the community.

The next great philanthropist Eau Claire was blessed with during the logging days was Henry Cleveland Putnam (if his name sounds familiar, his lineage can actually be traced back to the famous John Putnam of Salem Massachusetts).<sup>77</sup> Putnam came to Eau Claire in 1857 with great skills in forestry and business, skills that would make him one of the most prominent business men in Eau Claire history. His forestry skills landed him a job as a clerk for the U.S. Land Office. This gave him the opportunities to purchase many of the choice tracks of timberland in the area. At the pinnacle of his career he was doing land surveying in British Columbia and studying forestry methods in Europe. At one point he was considered the “country’s authority on forestry.”<sup>78</sup> He also served the area as the official surveyor and registrar of deeds. This was more for the benefit of the community than for himself considering how he was in no need for the extra money.<sup>79</sup>

His donations given to the community were many. As a religious donation he covered one quarter of the cost for a new First Presbyterian Church. His donation to the YMCA building fund is a prime example of a donation meant to inspire others to give some themselves. Putnam promised \$20,000 to the fund as long as the city raised \$30,000 more to match. The end total

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75. Barland, *Sawdust City*, 11, 49.

76. Eau Claire Leader, May 10, 1985.

77. Baily, *History of Eau Claire County*, 831.

78. Eau Claire Leader, June 11, 1982.

79. Baily, *History of Eau Claire County*, 833.

accumulated was \$80,000, far more than what Putnam was requiring.<sup>80</sup> The most obvious donation that can be seen today is yet again another park, which today can be found along the bluff wrapping around the hill below Clairemont and State Street.

Putnam originally accumulated 200 acres in the area. He presented the deed for the land on March 17, 1909 to the city and it was formally accepted on May 19, 1909 when the terms for acceptance were agreed upon. The deed had a few provisions included, similar to the guidelines for the donation set on Carson Park. It was Putnam's desire for the park to remain mainly in its natural state so no trees or plants were to be removed and no additional paths or roads were to be made through the land. Failure to abide by this stipulation would result in the return of the land to Putnam's heirs. In his will there was an additional \$10,000 left for improvements for the park. He also had the idea of building a footbridge or road bridge across the Chippewa so the people from both sides of the river had an equal opportunity to enjoy the park. For this he set aside an additional \$2,500. His plan was to have the foundation set on the rock platform found near the mouth of Little Niagara. Using the rocks as a footing would make the bridge less expensive.<sup>81</sup> Eventually a bridge in this location was not to be built with Putnam's money. The park itself was eventually given to the Wisconsin College Board of Regents in 1957 with the agreement that the park would be maintained as a public natural park and laboratory.<sup>82</sup>

When traveling Eau Claire and the surrounding area one name that is impossible to miss is Lewis E. Phillips. Born in Lithuania in 1899, he and his family moved to the United States while he was still a young man. In 1918 he, his father Ed, and his brother Jay established Ed Phillips and Sons. It was a distribution company that covered areas from Wisconsin to Nebraska

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80. Ibid, 833.

81. Deed from H. C. Putnam. Presented March 17, 1909. Accepted May 19, 1909.

82. Eau Claire Leader, June 11, 1982.

which handled newspapers, magazines, cigars and other tobacco, candy, and alcohol (following the end of Prohibition). Using his business savvy, the company rapidly expanded. In 1922, the company had only 500 accounts. By 1926 that number rose to 3,300 accounts and the company employed 32 people.<sup>83</sup> He later became President of the National Presto Industries from 1942-1960. While here he founded two foundations, the Philanthropic Presto Foundation in 1959 and the L. E. Phillips Charities in 1941 (later changed to L. E. Phillips Family Foundation). Phillips worked hard throughout his life while working harder to help others, all the way up until his death in 1978.<sup>84</sup>

Incredible amounts of good have come from the foundations and Phillips' sheer generosity. The concentration of his donations is in youth, education, and health causes. When it comes to scholarships, the actual amount he has given will never be known because of the hundreds of scholarships he had anonymously donated throughout the years. The Presto Foundation gave out \$65,000-\$70,000 in scholarships during its existence.<sup>85</sup> The scholarships Phillips pushed for were made because he understood the capabilities of young adults but also understood the barriers they could face. Helping with a financial barrier can help these people experience their true potential.<sup>86</sup> He also gave the largest gift given by one individual to the Wisconsin State University System as of 1963, which was \$250,000 for a new science hall, a building still named in his honor.<sup>87</sup>

Phillips was a strong supporter of the Boy Scouts, which his financial contributions clearly reflected. Locally, he founded the Haugen scout camp in Haugen Wisconsin. In 1947 he

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83. Eau Claire Leader, July 21, 1926.

84. The Spectator, October 17, 1985.

85. Ibid.

86. Eau Claire Leader, September 27 1975.

87. Spectator Oct. 17, 1985.

bought 14,000 acres of land and spent \$300,000 developing it. His later contributions also paid for maintenance and operation costs. He also founded a Boy and Girl Scout camp in Israel with a donation of \$510,000. His wish was to have Arab and Jewish children playing and working with one another and to snub prejudices during a child's development years.<sup>88</sup> It is his belief that training and benefits received by youths in camps will be far more beneficial than the bullets and money spent on weapons by all countries concerned. As far as the Chippewa Valley goes, by 1975 the Chippewa Valley Council of Boy Scouts had received \$840,000 in donations.<sup>89</sup>

Phillips felt the need for medical advancements and opportunities for everyone. Some of his donations include \$700,000 to Mt. Sinai Hospital in Minneapolis for research programs to fight mental disease (\$385,295 was allocated for construction, equipment, and nursing scholarships), the Presto Foundation had given \$150,000 to Luther Hospital and the Sacred Heart Building Fund received \$20,000, and a shelter for the handicapped received \$43,000.<sup>90</sup> Between the two of his charities, there was a total of \$415,000 given to build the L. E. Phillips Service and Health Career Center at the District One Technical Institute.<sup>91</sup> This reflects even more on his stance of expanding the opportunities in education.

From the Chippewa Valley Museum to the YMCA, there are so many other purposes Phillips has contributed to they are uncountable. By 1975, Phillips charities had given over \$5.7 million to various organizations, the majority of them being local.<sup>92</sup> Mel Cohen (who was actually his son-in-law) Chairman of the Board of National Presto Industries and President of both the Presto Foundation and L. E. Phillips Charities described Phillips' intentions and desires.

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88. Ibid.

89. Eau Claire Leader, September, 27 1975.

90. Ibid.

91. The Spectator, October 17, 1985.

92. Ibid.

He said Phillips' objectives in starting the charities were to make funds available to serve the young regardless of race, creed, or color. He purposefully concentrated on the young because prejudice and bigotry begin in the formative years and if anything were to be done to stop it, efforts must be made before adulthood. He desired to stress the American creed and do great things during these formative years to make the world a better place. As a child, Phillips' witnessed much discrimination and injustices. To help change this he used his money to make a difference, providing opportunities for the young which otherwise would not be there.<sup>93</sup>

One of the current wealthiest citizens of Eau Claire is John Menard. He made his fortune starting the Menard's home improvement store. According to the Forbes Wealthiest Americans list he comes in at number 68 with a net worth of nearly \$5 billion.<sup>94</sup> Not much has been said of his generosity with his money until recently with a donation given to Luther Midelfort for the new construction on an emergency service department and for education for health professionals. The donation is reported to be \$15 million.<sup>95</sup> Menard commented on his donation in an interview by the Leader-Telegram. He mentioned he is at an age where an individual begins to think about giving back to their community and the hospital was a perfect opportunity to do so. He also said there are other projects he may be donating to in the future depending on how well this donation is received.<sup>96</sup>

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93. Eau Claire Leader, September 27, 1975.

94. Forbes.com, [http://www.forbes.com/lists/2008/54/400list08\\_John-Menard-Jr\\_35R4.html](http://www.forbes.com/lists/2008/54/400list08_John-Menard-Jr_35R4.html). Internet; (accessed 7 May 2009).

95. Leader-Telegram, <http://www.leadertelegram.com/story-news.asp?id=BFJ50SBC9V7>. Internet, (accessed 7 May 2009.)

96. Ibid.

## **Conclusion**

There are many ways one can use their wealth during life and after. Some believe they must give excess wealth to community needs and wants before their death, such as Carnegie's belief that funds must be allocated during life to ensure proper usage, and when one dies rich it is a negative thing. Others choose to pass their wealth on to their heirs like Rockefeller. In this case he was a giver himself as well as his heirs, but it leads into a larger issue of wealth distribution and inheritance taxes. There is debate whether the government should have a right to tax money passed on from generation to generation for the benefit of the common public both by gaining funds and encouraging living philanthropic donations. The future of how philanthropy is practiced in America depends on whether this inheritance tax will remain nonexistent following the 2010 absence or if it will be reinstated. With a tax in place many more will be persuaded to take the Carnegie route and donate while living whereas if it were to disappear many more would choose a Rockefeller approach and leave a fortune to their heirs.

All of the philanthropists of Eau Claire kept the community in high regard and their donations fit solidly in the blueprint for giving left by Carnegie. They have donated to parks, hospitals, education, etc. All of these were things Carnegie found suitable for offerings. While these were given during and following one's death, many of these individuals still died wealthy and left good amounts to their families. Carson's heirs were much like Rockefeller's where they continued bettering the Carson name by creating Carson Park after William Carson's death with the land and money he left for them. Adin Randall was one who did not die wealthy. He gave everything he had to develop and better Eau Claire and was far from rich at the time of his untimely death. Phillips was a man who gave vast amounts of his wealth all throughout his life, allocating it right where he saw fit following the Carnegie plan. When it comes to Eau Claire's

modern day millionaire it will be interesting to see if he will begin giving great amounts during these latter years of his lifetime or if his latest donation will be one of a kind and he chooses to have his money left for his benefactors.

There are many people who made great contributions to Eau Claire throughout the years. Many of which do not receive the recognition they deserve. I admit I also breezed over so many people that deserve more recognition than they receive, a fact in which I do regret but was necessary. Each person contributed to the community in their own way for their own reasons. Sometimes these reasons can be seen by looking at their past or beliefs, while other times the motivation may never be known. The true extent of philanthropic generosity will never be fully understood due to the nature of the act. Many times people don't help for recognition; they help for satisfaction or purpose. Carson Park was given to honor a man while Putnam Park was given to preserve nature. While we may not always know why things are given we will always understand that without them, communities would not be the same.

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