EXHIBIT 16

Granville, Ohio
September 10,1970

Mr.Joel B.Marangella:
Third Guardian of the Orthodox Bahá'í Faith:
Worms,Germany --

Dear and Faithful Guardian:

The Internal Revenue Service has questioned our Income Tax Return for the year of 1969 - re my contribution to my RELIGION.

The points at issue seem to be:

I confused matters by making out the checks to a person, rather than to "The Orthodox Bahá'í Faith . "

The "person" was of course - the acting Head of our Faith - its Second Guardian - Mason Remey ,résiding in Florence,Italy.

It was suggested that I write him for clarification of this matter which I proceeded to do, although I felt that in his present confused state of mind at 97 years of age - I couldn't expect much. To date - no answer has been received from him.

I voiced this doubt of a reply to the one who interviewed us. He then suggested that I write to the present Head of the Orthodox Bahá'í Faith - its Third Guardian.

I hesitate to burden you with this matter , but after all - these checks were a loving contribution to my Faith - and it is wrong for my kindly non-Bahá'í husband to pay a penalty for this offering to God's service.

Robert suggests that perhaps a letter from you stating that Mr.Mason Remey was the Second Guardian of the Orthodox Bahá'í Faith in 1969 - the Leader who managed its World affairs and paid the costs from contributions made by Believers, only, including Mrs.R.E.Wilkin --- might be helpful.

Of course, your own Guidance is what you should follow, not ours.

No matter what the future holds - my heart is dedicated to the preservation of the true foundation of our Faith and Its wonderful promise - that "AMERICA SHALL LEAD ALL NATIONS SPIRITUALLY."

Faithfully - in the Cause of God,

Mary Magdalene Wilkin

OBF 006945

P.S. I've expect to be with the Internal Revenue Service representative - September 22nd.

EXHIBIT
173

Worms, Germany
14 September 1970

Dear Mary Magdalene,

Your letter of Septemeber 10th was received today and I hasten to send you the enclosed statement which I trust will be of some help to your dear husband in getting the Internat Revenue Service to recognize his contributions to the Faith as valid deductions to a religious organization. If there is anything further I can do in this regard, please do not hesitate to call upon me.

With haste I close this short note and send you and your dear husband my loving greetings and best wishes.

Faithfully, your brother in El Abha

Paul

OBF 006944

EXHIBIT
174

THIRD GUARDIAN
OF THE BAHA'I WORLD FAITH

Siegfriedstrasse 22
Worms, 6520, Germany
14 September 1970

TO WHOM IT MAY CONCERN:

The undersigned is the successor-Guardian or Head of the Baha'i World Faith appointed by the second Guardian of the Faith, Charles Mason Remey, in accordance with the Canons of the Faith (Please see enclosed photostatic copy of hand-written letter making this appointment).

In view of the extremely advanced age of the second Guardian of the Baha'i Faith and his consequent inability to continue to assume the burdens of his Office, the undersigned has now assumed the responsibilities of this Office as the active Head and third Guardian of the Faith.

The Tenets and Principles of the Baha'i World Faith as well as its status as an independent Religion have been documented in a pamphlet published some years ago by the United States Department of Interior.

An examination of the history of the Baha'i Faith (found in most Dictionaries) will show that the Author of the Baha'i Revelation was a Persian Nobleman known as Baha'u'llah (Glory of God) Who lived in the middle of the last century and passed away in 1892 in Acca, Palestine, having sufferred successive banishments from His native land because of His Teachings.

The Institution of Guardianship of the Baha'i Faith was established in a written Will and Testament left by the son of the Founder of the Faith, Sir Abdu'l-Baha Abbas, who passed away in Haifa, Palestine in 1921. This Document was probated in British Court as that country was then a British Mandate. The provisons of this Testament make the Guardianship an hereditary and appointive office, that is, the living Guardian of the Faith must appoint his successor. As the spiritual Head of the Faith, the Guardian directs the world-wide activities of the Faith, acts as the sole interpreter of its Teachings and sits as the Chairman for life of its highest International Administrative Body.

For your information, today, two groups of Baha'is will be found, namely those who identify themselves as members of the Orthodox Baha'i Faith, whose Head is the Guardian of the Faith and those who have elected an international body who serves as the collegial head of the Faith.

This will certify that Mrs. Mary Magdalene Wilkin is an enrolled member of the Orthodox Baha'i Faith. Any contributions which she would have made in the year 1969 to Charles Mason Remey, as second Guardian of the Baha'i Faith would have been used by him for the worldwide religious activites of the Orthodox Baha'i Faith (also referred to as the Baha'i Faith under the Hereditary Guardianship)

Joel B. Marangella

OBF 006946