EXHIBIT 37

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

Why choose new name

July 17, 1966

TO: ADVISORY BODY ON LEGAL CASE

FROM: F.D. Schlatter

JUST A THOUGHT FOR THE FUTURE:

When we win both suits--and there is no doubt in my mind but that we will win them both--we will have an excellent use for the damages charged against Wilmette. (That is, it will be an excellent use if the Wilmette assembly intends not to cooperate with us.)

All of us under the Hereditary Guardianship are convinced that there is but one Baha'i Faith. Furthermore, I believe that all of us would like to see the orthodox Faith established under the name "The Baha'i Faith" without any additional words. Therefore, I suggest that we keep in the back of our minds one purpose for the damages claims we have in our suit: negotiation.

When we win both suits we will be in a position to negotiate. Personally, I hope that no negotiating will be necessary, that the severed units may find some way to come together in complete harmony. But barring such harmony, I feel that rather than extracting a cash settlement from the Wilmette & Hands' body, we should use whatever finances decreed by the court as adequate settlement as our bargaining point. That is, the loser--Wilmette--should take the longer name in return for our dropping the charges. And if they're going to call themselves Baha'is (which, according to the legal precedents in the U.S., they have a right to do), then I submit that their national body should at least call itself the National Spiritual Assembly under the Hands.

This is just a thought, but I don't feel that it's premature.

Yours faithfully,

Frank

Franklin D. Schlatter,
Secretary