SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK, PART 62

IN THE MATTER OF AN APPLICATION FOR A WARRANT TO SEARCH THE PREMISES LOCATED AT THE PARK AVENUE ARMORY, 643 PARK AVENUE, NEW YORK, NEW YORK 10065

TURNOVER ORDER

Upon the Application of Assistant District Attorney Matthew Bogdanos,

WHEREAS the New York County District Attorney has shown the following to have been removed from the Islamic Republic of Iran; to wit, an item described as an Achaemenid Limestone Relief of a Persian Guard from Persepolis, circa 518 – 330 B.C.E., approximately 8.3 inches by 8 inches, and

WHEREAS the New York County District Attorney has shown the proper notice to have been given pursuant to Penal Law §450.10 of the intention to release stolen property, and

WHEREAS all parties having been given an opportunity to be heard, and

WHEREAS pursuant to the attached stipulation, Rupert Wace Ancient Art Ltd. and Sam Fogg Ltd. consent for the reasons stated therein to the repatriation of the Persian Guard Relief to the Islamic Republic of Iran, it is hereby

ORDERED, in accordance with CPL §690.55, that the New York County District Attorney be authorized to transfer custody to designated representatives of the Government of the Islamic Republic of Iran.

Dated: PT. 62 JUL 23 2018

J.S.C. HON. MELISSA C. JACKSON

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK, PART 62

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IN THE MATTER OF ITEMS SEIZED FROM
PREMISES LOCATED AT THE PARK AVENUE
ARMORY, 643 PARK AVENUE, NEW YORK,
NEW YORK 10065 ("THE TARGET PREMISES")

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WHEREAS, the District Attorney of the County of New York ("DANY") has conducted a criminal investigation which has led them to conclude the following:

1. That between 1932 and 1933, an excavation conducted by the Oriental Institute of the University of Chicago discovered an Achaemenid Limestone Relief of a Persian Guard ("Persian Guard Relief") from the archaeological site of Persepolis, Islamic Republic of Iran, circa 518 – 330 B.C.E.) where it remained in place until 1935, when it was illegally removed from the southern-facing parapet (handrail) of the northern staircase of a structure known as the "Tripylon," three gates that served as entrances to the royal apartments;

2. That Erich Schmidt, Director of Excavation, reported the Persian Guard Relief as stolen to the Ministry of Teheran in March of 1936, after which it was illegally exported from the Islamic Republic of Iran in violation of the Iranian National Heritage Protection Act dated November 3, 1930;

3. That there is no record of the Persian Guard Relief's location or movement from its theft until it appeared in the possession of Paul Mallon in a New York showroom in December 1950, after which, on January 9, 1951, Cleveland Morgan, President of the Art Association of Montreal and volunteer Curator of Decorative Arts for the Montreal Museum of Fine Arts ("MMFA"), purchased the Persian Guard Relief from Paul Mallon and donated it to the MMFA, where it remained until it was stolen from the MMFA on October 26, 2011;

4. That the Royal Canadian Mounted Police and the Sûreté du Québec - Enquête de l'Équipe intégrée des enquêtes en oeuvres d'art, Canada's Art Crime Task Force, recovered the Persian Guard Relief in Edmonton, Canada, on January 22, 2014, with AXA Art Insurance Limited ("AXA")—having

paid out the claim to the MMFA—taking possession and, on January 20, 2016, selling it for $1.18 million Canadian currency to Rupert Wace Ancient Art Ltd ("Rupert Wace Ancient Art"), who had previously sold a "Half Share" of the Persian Guard Relief to Sam Fogg Ltd.;

5. That DANY lawfully seized the Persian Guard Relief from Rupert Wace Ancient Art and Sam Fogg Ltd after they had offered it for sale in the TEFAF New York, LLC, Fall 2017 show at the Park Avenue Armory;

6. That the Persian Guard Relief constitutes stolen property under New York law and is, therefore, subject to release by DANY pursuant to N.Y. PL §450.10 CPL §690.55;

Whereas the Islamic Republic of Iran requests the return of the Persian Guard Relief; and

Whereas DANY acknowledges that Rupert Wace Ancient Art and Sam Fogg Ltd. contest the conclusions reached by DANY, as set forth in their Memorandum of July 11, 2018;

IT IS HEREBY STIPULATED AND AGREED AS FOLLOWS:

a. Rupert Wace Ancient Art and Sam Fogg Ltd represent that they are authorized to enter into this agreement, and have read and fully understand the terms of this agreement and are agreeing to the terms freely, knowingly, and voluntarily;

b. Rupert Wace Ancient Art and Sam Fogg Ltd., having been presented with certain evidence, and having submitted certain other evidence, and to prevent further delay in returning the Persian Guard Relief to the Islamic Republic of Iran, concede and agree that it is in the public interest that the Persian Guard Relief be returned to the Islamic Republic of Iran and do hereby waive and relinquish all right, title, claims to, and interest, if any, they may have under federal law, New York state law, or any other state's law in the Persian Guard Relief;

c. Rupert Wace Ancient Art and Sam Fogg Ltd. affirm that neither they, nor their successors, assigns, or agents will make any claims under federal, New York's (or any other state's), or country's law to the Persian Guard Relief or object to its further disposition by the New York State Supreme

Court and/or DANY; and waive any right to make any claim against DANY, or any of their employees or agents, arising out of the seizure, retention, and disposition of the Persian Guard Relief;

d. DANY acknowledges that Rupert Wace Ancient Art's and Sam Fogg Ltd.'s concessions and their waiver and relinquishment of the Persian Guard Relief under this stipulation and agreement are not an admission of liability or wrongdoing;

e. DANY further acknowledges that the investigation is concluded with respect to the Persian Guard Relief, and that accordingly DANY will not prosecute Rupert Wace Ancient Art and Sam Fogg Ltd, or their officers, directors, employees, or representatives, for any act or failure to act arising out of their possession of the Persian Guard Relief; nor, absent any newly discovered evidence, does DANY have any jurisdiction to prosecute any other parties for their involvement in the removal, transportation, or possession of the Persian Guard Relief; and

f. DANY represents that, following Rupert Wace Ancient Art's and Sam Fogg Ltd's waiver and relinquishment of the Persian Guard Relief, the Persian Guard Relief shall be disposed of by DANY in accordance with N.Y. PL §450.10 and N.Y. CPL §690.55 by repatriating the Persian Guard Relief to the Islamic Republic of Iran as its lawful owner.

Matthew Bogdanos
Assistant District Attorney

Dated: 19 July 2018

Rupert Wace
Rupert Wace Ancient Art

Dated: 20 July 2018

Sam Fogg
Sam Fogg Ltd

Dated: 20 JULY 2018