this

spring, the New Museum of Contemporary Art on the Lower East Side of Manhattan may have kicked out the frame of the acceptable. We're not talking about a chocolate Jesus or a crucifix in urine, but that may not be too far off.

As part of a $50 million capital campaign, the museum sold a retired venture capitalist, Jerome L. Stern, 83, the right to see his and his wife Ellen's names writ large—on the museum's four restrooms. The $100,000-plus loo coup, *The New York Times* reported, was the first, not the last, naming opportunity the museum would sell to pay for its new home, now rising on the Bowery.

Toilets on the Bowery selling for six figures?

News like that makes the burgeoning market for named gifts appear as mind-boggling, overheated, and borderline irrational as the Manhattan real estate market, with similar criteria defining value, and similar cost-to-scarcity ratios causing similar price inflation as a seemingly endless flow of "new philanthropists" floods the market.

Just like on Park Avenue, what you pay is determined by what you want to buy. "Getting your name on a building at Columbia University costs more than at Brooklyn College," says Harvey P. Dale, University Professor of Philanthropy and the Law at New York University. "The prestige of the institution is what matters. It's going to cost more to become a trustee of NYU than of St. Mary's College-in-the-Deep-Dark-Woods."

But also just as with Park Avenue apartments, the cost of placing your name in—and on—a choice location keeps going up and up and up. Consider the evidence: in 1967, the Metropolitan Museum of Art raised the price of becoming a Benefactor (which gets your name incised into the marble plaques alongside its Great Hall stairway) from $50,000 to $100,000. Today? To be one of those "generations of deeply committed friends of the Museum" you'll have to cough up at least $2,500,000. One piece of good news, though: you can do that over the course of your lifetime. (But act fast, as the price will inevitably rise again soon.)

And forget about *noblesse oblige*. For decades, maybe even centuries, causes and the donors who have financed them have used "named" gifts as the philanthropic simulacrum of a promotional budget. But as philanthropy has become a contest of old wealth versus new, the number of A-List naming opportunities has remained relatively finite, so the price of gilt by association is rising even as development professionals invent ever-more-creative ways to raise cash. Small wonder, then, that even toilets have emerged as valuable "real estate" for donors seeking to differentiate themselves. It isn't hard to imagine that one day soon, some institution or another will boast a Penelope Gotrocks coat check carousel, Thurston Howell III motion detectors, and Jedediah Clampett rheostats.

Driving the new trend? "All the (newly) available discretionary money," says fundraising guru Toni Goodale, CEO of Goodale Associates in New York City. "And once the nonprofits saw how successful this was, everything, including bathroom stalls, was being named."

Of course, some things never change: at bottom, naming rights have always been just bragging rights with a nicer name.

> "Sometimes, for inexplicable reasons, I want to be high-profile."
>
> —Software innovator, Peter Norton

PHOTOGRAPH: PAUL HAWTHORNE/GETTYIMAGES

"If you go to some prep schools in the Northeast, you will see plaques from 100 years ago," says Goodale.

Institutions broadcast big-name donations to lure others. Even great philanthropists like John D. Rockefeller and Andrew Carnegie understood that they could do well for themselves by doing good for others—and setting an example in the process. They, of course, were self-assured. Less secure or sincere donors give more for visibility and social validation, positioning themselves as members of an exclusive club—which is not to say that they own up to, or even understand, their motivations.

"Sometimes, for inexplicable reasons, I want to be high-profile," the software mogul Peter Norton told *The New York Times* after giving $1 million for the Signature Theater Company's Peter Norton Space on 42nd Street and another $5 million for an eponymous theater at Symphony Space on 95th Street. But usually, the reasons are quite explicable.

Some donors are promoting their clan names (the Perelman Quad at University of Pennsylvania, the Ronald O. Perelman Family Stage at Carnegie Hall). Some donors are promoting their personal brands (the Maurice R. Greenberg Wellness Center at the Hebrew Home for the Aged, The Maurice R. and Corinne P. Greenberg Building at the Asia Society, the Maurice R. and Corinne P. Greenberg Division of Cardiology at the Weill Cornell Medical College—itself named for Sanford Weill and Ezra Cornell) which they clearly hope will outlive them. And then there are literal brands (Ronald McDonald House, the SQL Financial Family Lounge at Children's Healthcare of Atlanta) seeking to prove they are good corporate citizens.

It's not just ego, says Doug Bauer, senior vice president of Rockefeller Philanthropy Advisors. "It's values *and* ego, absolutely." And sometimes, Bauer adds, it's also "buying your way into heaven." According to many across the city's benefit scene, Maurice R. "Hank" Greenberg's benefactions have balanced out some of the less savory attention he garnered while running the AIG insurance group.

Was his philanthropy consciously pre-emptive? We'll likely never know. These are subjects donors and development people are loathe to discuss. They prefer the public to believe that all is placid and well-meaning in Name World. "The donor [to the Metropolitan Museum of Art] becomes part of a philanthropic tradition that dates back nearly 140 years," says Harold Holzer, its senior vice president of external affairs. "The museum receives the support it needs to guarantee the preservation and vital presentation of its collections."

The New Museum of Contemporary Art, under construction in the Bowery, is scheduled to open in late 2007.

PHOTOGRAPH: CHRISTOPHER DAWSON; DESIGN AND VISUALIZATION: SEJIMA + NISHIZAWA / SANAA

But of course, it's rarely that simple. The "donor" is also paying for a vivid presentation of his/her name and good taste. Among the publicly wealthy, your name on a building is a fourth good reason—after birth, marriage, and death—for its appearance in the newspapers. The cause *du jour* gets not only the cake it needs, but also a cherry on top: a potent reminder to the ambitious of its cultural and social centrality.

How ambitious does one have to be? The Metropolitan Museum provides a glossy price list of "opportunities for donor recognition," ranging from $10,000 for a plaque beneath a piece of art and $50,000 for a gallery bench to that $2.5 million you'll have to cough up to place your name on the roll call of New York society on the Great Hall stairway. Only nowadays, those plaques are getting crowded and are full of corporations, too, so it's unlikely you'll be incised in stone close enough to J.P. Morgan to feel warmed by the glow of his name. Better, perhaps, to give the "minimum gift of $3 million" required for a named curatorial position "similar to the naming of a university chair." No word on the cost of a toilet stall.

There are relatively inexpensive naming opportunities. In Sheboygan, Wis., Kohler Credit Unions put its name on two high school gift shops for $60,000. *USA Today* reported last year that the principal's office in the Newburyport, Mass., high school was up for grabs for $10,000.

Business school naming rights, perhaps oddly, generally sell for less than those for medical schools. Patrick and Lore Harp McGovern gave $350 million for the McGovern Institute for Brain Research at MIT, David Geffen gave $200 million for his School