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# Case Study: Honor and Remember

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**ABSTRACT:** George Lutz is the father of Tony Lutz who was killed in action in Iraq approximately three years ago. George has been dealing with the grief of losing a son in battle and trying to find a way to bring honor to his son's death and others who have died in battle. He was surprised to learn that 1.6 million of our country's finest service men and women have died in battle since the founding of our country. He was equally surprised to learn that there has never been an official symbol to honor and remember the ultimate sacrifice of these heroes. George has come upon an idea to develop a flag specifically honoring and remembering the fallen heroes. He believes he would have to develop a not-for-profit organization to support this national movement. However, he is just one individual, with limited personal and financial resources, who has never worked in the not-for-profit arena. George does not have the expertise or knowledge on how to conduct such an extensive endeavor. The dilemma facing George is how to bring honor to our American heroes while at the same time not setting himself up for possible failure by taking on a movement which could quickly become much greater than he is capable of handling.

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## INTRODUCTION

“On behalf of the president of the United States, I regret to inform you...” Those words seemed like just yesterday, although it had now been over two years since that fateful day when George Lutz answered the knock at the door and two uniformed soldiers told him that his oldest son, George A. (Tony) Lutz, II had been killed by a sniper's bullet while he was on patrol in Fallujah, Iraq.

During these last two years George and his wife Patty along with their immediate family and friends have grieved over the loss of their son, who two weeks earlier had turned 25 and was married and the father of two young children. In spite of the tremendous loss, George was always one to turn a negative into a positive. Tony's death had launched George on a mission to honor and remember those brave young men and

women who had paid the ultimate price in defense of the United States.

As a parent of a fallen soldier, George felt he was in a unique position to honor those who lost their life in combat. He regularly attended military funerals of others who had died in combat and tried to be a point of comfort especially to the parents of these heroes. But for George, that was not enough. He firmly believe that there needed to be more from the entire country to recognize those who were killed, not only in this war but in all previous wars.

It had been just one month prior, while at church, that George received a confirmation that he was about to embark on a significant undertaking. He had been wrestling with an idea to present before the United States Congress a petition for a national flag to be sanctioned as a permanent symbol to honor and remember the fallen. However, it was really more than a flag; there would have

to be an entire not-for-profit organization established to support and underwrite the movement. Designing and promoting a flag was one thing, but heading a 501(c)(3) nonprofit organization could be a much greater challenge.

George was now facing the enormous reality of the scope and magnitude of such a plan. He wanted to officially launch the movement on Memorial Day, only four months away, at the MacArthur Center in Norfolk, Virginia. Was he crazy or what? He did not know the first thing about such an endeavor.

No one had ever attempted a flag for the fallen movement like this before along with a supporting not-for-profit organization. What if he failed? Would failure have a negative impact on the healing process he was working through for himself, his family and friends and others who lost loved ones that he had met in the last two years? Plus he really did not have any disposable income to fund the movement. Might it be better to just minister to other families at funerals and maybe become active and work through other organizations like the American Legion or Veterans of Foreign Wars (VFW)? George knew whatever he decided to do he had to act quickly.

### GEORGE LUTZ

George Lutz was a 53-year-old husband and father to four surviving adult children, two of whom were married, and he had three young grandchildren, including Tony's children. He had graduated almost 15 years before with a master's degree in communication and the arts from a Christian university and had a variety of jobs for 10 years while his wife, Patty, helped financially as a high school math teacher for a local Christian school.

Just five years before, George had been hired as director of marketing for a locally owned, small business which oversaw the management of about 100 pizza restaurants in a territory of southeast and southwest Virginia. George's boss and the owner of the company, Mike McClellan, was a friend from their church who recognized George's creativity and organizational skills, which made him a perfect fit for the position.

While employed in his current position, George was introduced to the principles of working in a Christian-based business. Mike was a servant leader who went out of his way to provide for his employees and customers. He was a humble leader who did not try to impose his will on others but worked with all in a collaborative congenial environment. While the business was centered in Virginia, Mike envisioned the business following the biblical prin-

ciple of Mark 16:15: "Go ye into all the world and preach the gospel to every creature."

It was also evident that Mike had to be "jack of all trades" and a "master of as many of them as possible." Skill was needed in everything from human resources to product development to accounting to negotiating. As the owner, it was a 24/7 commitment for Mike even though he did an excellent job of balancing his time between faith, family, and job.

At the same time, George saw the difficulties and pitfalls of starting and running a business. Mike always stressed being a good steward of resources, but even then, cash flow was not always a given. Mike had to be fair but firm in dealing with customers regarding the payment for services. There was always the bureaucracy of red tape in dealing with various state and federal agencies. Plus, with 100 pizza restaurants to oversee, it seemed that the exception became the rule. If anything went wrong, the responsibility ultimately rested with Mike, and there seemed to be little time to enjoy successes.

Competition and change were never ending, although it served as a positive motivator for Mike. As an entrepreneur, there was the spirit of adventure and the associated risks that provided adrenalin to be creative and provide an even better product and service for his customers. Plus, as a Christian businessman, Mike was doing this for the Lord and was conscious of his daily witness and integrity and wanted that to resonate in his every decision and action.

George was completely plugged into Mike's leadership, thought, and action as though they were "kindred spirits." While on the job, he introduced new marketing initiatives into the corporate strategy and the company improved its profitability. George definitely enjoyed the corporate culture and environment and looked forward to coming to work every day.

The director of marketing position finally gave George and his family some professional and financial stability as their children grew and moved out of their home, and he only had two more daughters to get through college. They had recently sold their house in a subdivision in town and moved out into the country near the Virginia/North Carolina border. George and Patty were able to enjoy country living yet both were only 10 to 15 minutes from their respective jobs, and neither had to drive through more than one traffic light to get to work. Life had been treating them well, until that knock on the door.

### A TIME OF GRIEF

Tony Lutz had enlisted in the Army 18 months earlier. He had always felt a duty to serve his country and was confident in his ability. He had a strong faith and felt he could be an inspiration to his fellow soldiers. After extensive training, which included jump school and Special Forces, he was sent to Iraq. Because of his training, Tony was assigned to a special marine unit stationed in Fallujah. It was just six weeks later while standing watch with a marine unit on top of his Humvee that he was instantly killed.

Literally hundreds of family and friends gathered to mourn Tony's death. A larger church had to be used to accommodate everyone for the memorial. Tony was then buried in Arlington National Cemetery with full military honors. The family was left to deal with the healing as is true for any family after an untimely death, but especially difficult, when a son dies in combat.

While nothing could replace the loss of a son, George and Patty reached out to others and relied on their strong faith and pride, knowing that their son died defending the freedoms of their country. They also gave their support to Tony's widow and children to help them through the healing and transition through life.

As the years passed, George grew in strength and resolve and became an inspiration to others. He always wanted to do more so that Tony's sacrifice and the sacrifice of others in combat would not go unnoticed.

### A NATIONAL FLAG

George often thought about what could be done as a nation in the way of remembrance and in honor of those who died in combat. The nation did celebrate Memorial Day, but that was only one day in the year, and unfortunately, the occasion was becoming more like the first day of summer, than a day to remember our fallen soldiers.

As a child, George had witnessed special Memorial Day parades in his hometown, where veterans from WWI, WWII and the Korean War would dress in their uniforms and march to the applause of the citizens. There would always be a special tribute to those who had died in battle. The carnage from both World War II and the Korean War were still a recent memory and everyone probably knew someone who had lost their life in war. The nation was generally appreciative of the sacrifice made by many to preserve our freedom. The United States was just entering the era of being a super power and the defender of democracy.

Times had changed, especially after Vietnam. The country had grown tired of wars, and this war on terror had become an altogether different type of battle with seemingly no end in sight. Nevertheless, the country had appreciated and stood behind the efforts of the military.

George was surprised to learn that in the more than 200 years of our nation's history, over 1,600,000 members of the military had lost their lives in combat in service to their country. He was equally surprised that there had never been any official symbol to honor those military who died in the line of duty. To George, a special flag could serve that purpose.

George's idea of a flag for the fallen was prompted by the recognition of a prisoner of war/missing in action (POW/MIA) flag, which had been approved by congress. The movement of the flag was in response to the recognition of the nearly 4,000 members of the military who had been captured or missing and the families desire for accountability. There needed to be a greater awareness of the horrible conditions and treatment in which prisoners such as Senator John McCain had been treated by the North Vietnamese.

### POW/MIA FLAG

In 1971, Mrs. Michael Hoff, an MIA wife and member of the National League of Families, recognized the need for a symbol of our POW/MIAs. Prompted by an article in the Jacksonville, *Florida Times-Union*, Mrs. Hoff contacted Norman Rivkees, vice president of Annin & Company which had made a banner for the newest member of the United Nations, the People's Republic of China, as a part of their policy to provide flags to all United Nations members states. Mrs. Hoff found Mr. Rivkees very sympathetic to the POW/MIA issue, and he, along with Annin's advertising agency, designed a flag to represent our missing men. Following League approval, the flags were manufactured for distribution.

On March 9, 1989, an official League flag, which flew over the White House on 1988 National POW/MIA Recognition Day, was installed in the U.S. Capitol Rotunda as a result of legislation passed overwhelmingly during the 100th Congress. In a demonstration of bipartisan Congressional support, the leadership of both Houses hosted the installation ceremony.

The League's POW/MIA flag was the only flag ever displayed in the U.S. Capitol Rotunda where it stood as a powerful symbol of national commitment to America's POW/MIAs until the fullest possible accounting could be

achieved for U.S. personnel still missing and unaccounted for from the Vietnam War.

On August 10, 1990, the 101st Congress passed U.S. Public Law 101-355, which recognized the League's POW/MIA flag and designated it "as the symbol of our nation's concern and commitment to resolving as fully as possible the fates of Americans still prisoner, missing, and unaccounted for in Southeast Asia, thus ending the uncertainty for their families and the nation."

The importance of the League's POW/MIA flag was in its continued visibility, a constant reminder of the plight of America's POW/MIAs. Other than "Old Glory," the League's POW/MIA flag was the only flag ever to fly over the White House, having been displayed in this place of honor on National POW/MIA Recognition Day since 1982. With passage of Section 1082 of the 1998 Defense Authorization Act during the first term of the 105th Congress, the League's POW/MIA flag has been flown each year on Armed Forces Day, Memorial Day, Flag Day, Independence Day, National POW/MIA Recognition Day and Veterans Day on the grounds or in the public lobbies of major military installations as designated by the secretary of the defense, all national cemeteries, the national Korean War Veterans Memorial, the National Vietnam Veterans Memorial, the White House, the United States Postal Service post offices, and at the official offices of the Secretaries of State, Defense and Veteran's Affairs, and Director of the Selective Service System (National League of POW/MIA Families, <http://www.dtic.mil/dpmo/powday/flaghistory.htm> 1998).

### HONOR AND REMEMBER FLAG

The movement and impact of the POW/MIA flag had diminished as the years passed after the Vietnam War. Also, there were no more known POWs, and in all probability any soldiers missing in action were declared dead. Nevertheless, the sanctioning of the flag represented an important symbol and statement in America that should there ever be any future POWs or MIAs, there would at least be a way and symbol to support the cause.

George reasoned that there should also be a symbol to support those who made the ultimate sacrifice. While these members of the military would never directly benefit from the movement, there were family members who could gain some healing and closure through some recognition like a flag. George was especially sensitive to the parents of a fallen soldier. He knew personally that he needed closure and some way to tangibly honor and remember the sacrifice

of his son. The special flag seemed like the logical symbol especially since a precedent had been established through the POW/MIA flag.

What concerned George was why had this not been done before. Had it been tried and failed because no one could sustain the cause? Was the American flag sufficient to honor and remember the fallen? Maybe such a movement was not feasible or possible in today's political climate.

### A NOT-FOR-PROFIT ORGANIZATION

George realized that there would have to be a support structure underlying this national flag movement. He would also probably have to establish a not-for-profit 501(c)(3) organization. As a Christian, he wanted complete integrity and accountability to this mission and vision. There would be thousands of people and organizations exposed to his dream. Many would be caught up in the vision, perhaps donating substantial monetary funds to support the movement. He anticipated that an organization governed by an independent board of directors to give credibility to the cause would be a necessity. George had a passion for designing a flag to remember his son and others who gave the ultimate sacrifice for our freedom; however, did he have the same passion to lead an organization?

The training George had received under Mike's leadership during the previous five years in a Christian-based business had been almost profound. George thought he was focused on marketing, but was he about to become an entrepreneur? With a degree in communications, was he even qualified to assume this type of leadership and responsibility?

In his current job, George was used to working in a for-profit business. How would things be different in a not-for-profit organization? George reasoned that many of the biblical principles he learned in working with Mike could apply in any business setting, concepts like servant leadership, stewardship, counting the costs, integrity and honest weights and measures would certainly apply. How might these principles be the same or differ with a not-for-profit organization? The very name "not-for-profit" was a little disconcerting.

George had barely enough personal funds to design a flag and try to present the concept to his elected representatives. How much additional capital would be needed for a start-up and continued operation of a not-for-profit organization? George saw immediate needs for funding yet potentially a considerable delay in supporting resources, probably long after his own finances were depleted. Did

that mean borrowing, refinancing his home, selling his personal assets, acquiring a line of credit? He obviously could use significant amounts of donated funds?

When working with Mike, George saw the tedious almost mind-numbing ordeal associated with regulations. On almost every business decision were concerns regarding human resource management, health, insurance, safety, environmental impact, and the Internal Revenue Service. George was not into politics, but if he was going for Congressional support and the passing of legislation recognizing a national flag, he would never be out of politics.

George assumed that he would probably be working for no pay for a considerable period of time. Even then, he could not do this alone; he was going to need at a minimum a good lawyer and accountant. How was he going to be able to hire others to work for him, especially at no pay? There is one thing to share a vision and a passion, but was it asking too much to have others join him in poverty?

#### WHAT NEXT?

As George started thinking about the concept of a national flag and a supporting organization, he quickly realized this could be beyond the capability of one individual or even many individuals. The POW/MIA flag took about 20 years from inception to final passage by the United States Congress. Did he want to be spending his next 20 years pushing this agenda? He would be in his mid-70s then.

The cost to fulfill the mission and vision of the organization, plus promotion, marketing and fundraising could easily approach hundreds of thousands of dollars. His goal was to give to every living mother of a fallen soldier a personalized flag. Was George prepared to sacrifice what little financial resources the family had to fund even a small portion of this movement? More than likely, this movement could become so big, that George would have to quickly give up his current job which he loved, eliminating that source of income and the somewhat protective environment of working for someone else. In spite of apparent odds, George thought a good first step would be to at least go to the local chapter of the American Legion to present his idea.

The local chapter of the American Legion enthusiastically endorsed George's idea. George was not surprised. He was preaching to the choir. Maybe he should just turn the idea over to this organization and let them run with it. They would certainly have connections, a network, and possibly even some political clout. But, most impor-

tantly, did they have a "champion" who would spearhead this movement. Without someone constantly pushing the project, the movement could easily die. Plus it was probably not in the mission statement of the American Legion organization to promote a national flag. There potentially could be all kinds of legal questions regarding ownership and sponsorship of the flag. A separate not-for-profit organization was probably a necessity.

With only four months to Memorial Day, George looked for guidance. Was he about to grab a "tiger by the tail"? He had to make a decision. Should he proceed with this his dream of a national flag and supporting not-for-profit organization? His confirmation at church was that he was about to embark on a significant undertaking, what he was considering certainly appeared to qualify. But was he letting his pride get ahead of God and pursuing an undertaking that was much more significant than originally envisioned?

#### SUGGESTED TEACHING APPROACHES AND QUESTIONS

Honor and Remember is a decision case focused on the possibility of creating a not-for-profit 501(c)(3) tax-exempt organization to support a national movement to honor and remember fallen soldiers. The case is a real-life illustration and application of faith integration as George Lutz, the protagonist, wants to hold true to his Christian values in establishing this not-for-profit organization.

The Honor and Remember case can be used in upper-division undergraduate and graduate nonprofit and entrepreneurship oriented courses in the areas of decision-making, entrepreneurship and small business start-ups. The case presents a clear problem definition with a realistic, complex, and interconnected set of internal and external issues. The case is extremely timely and touches on an issue everyone can relate to and understand. As this case is being presented, a national movement for an official symbol of remembrance of our fallen heroes is rapidly gaining traction and it is possible that the flag will gain recognition at the highest levels of our government in a relatively short period of time.

This case can be taught either with an open-ended discussion format or using the recommended questions. The case can also lend itself to either instructor- or student-led discussions of the major case issues. It could be useful to bring in experts from governmental agencies or foundations to help explain some of the intricacies involved in establishing a not-for-profit organization and how to get

government support and/or funding for a potential national movement or cause. In addition to the questions below, a comprehensive set of teaching notes with suggested answers is available from the authors.

### **Learning Objectives**

- Recall a knowledge of specific facts that could be critical in a decision situation (Questions 1, 2 and 5)
- Demonstrate a comprehension of specific facts that could be critical in a decision situation (Questions 1 to 7)
- Complete an analysis of a decision situation (Questions 4 and 5)
- Synthesize and apply knowledge and skills to recommend a course of action for the decision situation. (Questions 4, 5, 6 and 7)

### **Questions**

1. What is a not-for-profit organization and how is it different than a typical for-profit organization?
2. Why is it necessary to have a not-for-profit organization established to support a movement or cause like the Honor and Remember initiative?
3. What parts of the not-for-profit business does George have to immediately put in place before he can even begin to consider establishing a not-for-profit business?
4. What actions should George take to gain credibility and sustainability to his proposed national movement to sanction a flag for the fallen?
5. Discuss the pros and cons of the dilemma facing George?
6. What role should Christian values and beliefs play in this decision situation?
7. What course of action should George take regarding his desire to develop a national symbol to honor and remember fallen heroes along with a supporting not-for-profit organization?

### **REFERENCES**

National League of POW/MIA Families, <http://www.dtic.mil/dpmo/powday/flaghistory.htm>.