

the clearest evidence of the relationship. These three steps include:

1. A letter from the individual offering his services to the foundation in return for an employment or management contract.
2. A resolution by the board of directors accepting this offer and authorizing the creation and execution of a contract.
3. The execution of the contract itself. Alternate methods for creating this employment relationship are:
 1. The simple exchange of letters between the foundation and the individual which set out and confirm the terms of the contract.
 2. The execution of a contract without an offer or acceptance between the board of directors or secretary of the foundation and the employee.
 3. The deliverance of a memo from the foundation to the employee evidencing in writing the existence of an oral agreement or working relationship.

These methods are all legally sound and are being used all over the United States today. The first method, although more complex, provides better evidence and more flexibility for the relationship. An attorney