

recognition. The advantages of a medical foundation are simply a lessening of applicable regulations, but the "disadvantage" is that medical activities must be supported as a primary purpose of the foundation.

B. Agricultural Foundations

Foundations formed for agricultural research purposes have the same advantages as medical foundations (freedom from same regulations). Agricultural research, however, must be performed by the foundation. Support of agricultural research alone is generally not considered to be sufficient to meet the definition. ABC recognized that many persons working in agriculture seriously consider doing research and development to help solve the present food problem and the potential food problem that is being caused by the population explosion. New and effective methods have increased both the quantity and quality of agricultural productions, both plant and animal. This is a valid research