

charity structure. We will then discuss how these things are accomplished.

The most obvious foundation activities occur in the field of education. Foundations give scholarships and grants to students and educational institutions in great amounts. Any student of a bona fide educational institution may be awarded a scholarship to pay tuition, books, fees and expenses incidental to that educational experience. The institution itself may, in fact, receive a grant or endowment for its general fund or for a particular purpose.

In the same way, other educational experience may be supported, such as seminars and short courses in various subjects. The building or financing of an educational institution, the creation of a library in church, school, hospital or other institution, or the gathering together of notable people in any field to correlate information on that field for educational purposes are all educational projects. Grants may be given to accomplish research and/or development in all areas of human endeavor. We are all aware of grants for scientific purposes, particularly