EXHIBIT 30

TRUST MINUTES

The minutes of the meetings of the board of trustees of any trust are among the most important documents drafted for that trust. Initially, the minutes of the meetings of the board of trustees constitute both the bylaws and the resolutions of the trust.

Unlike corporate minutes the resolutions passed by your board of trustees have full force and authority of contracts and of bylaw-type guidelines. In other words, the minutes of your board of trustees will not only ratify and authorize specific acts but also create guidelines for all future actions unless overcome by a subsequent resolution or minute.

Mechanically, trust minutes look different from corporate minutes. Trust minutes are numbered and the numbers in each meeting begin where the prior meeting ended. For example, if 14 minutes are passed at the first meeting of the board of trustees, then the first minute of the second meeting of the board of trustees will be numbered 15.

Trustees should consider and vote on all minutes. If any trustee dissents from the majority he should sign the individual minute and write "Dissenting" after his name; otherwise it will be assumed that the trustee does not object to any particular minute.

Trust minutes, like the minutes of the board of trustees of your corporate foundation, need not be written by an attorney but may be drafted by the secretary of the organization and still be proper, provided the minutes are clear and concise.

Some Examples of Trust Minutes

It is recommended that you refer to the corporate minute Exhibit No. 4. Trust minutes and corporate minutes often use the same language. Trust minutes, however, do not require that a vote be counted on each minute nor that the word "Resolved" be used prior to recordation.

The following are some examples of trust authorization minutes:

1. The trustees of the Light Bulb Trust hereby authorize A. J. Light Bulb, trustee, to make the purchase of 100 acres of real estate in Westchester County in the name of the trust. The trustee so designated has full authority to do all things necessary to complete this transaction.