

a safe place in proper order and in proper files. No time will be spent discussing what these proper methods involve, since all of you have had experience in keeping important papers in proper places. We can only suggest that if you have been remiss in providing proper storage space for such papers in the past that you attempt to cultivate a better habit.

Experts have told us that there are well over 150 possible filing systems that are available in standardized forms to properly organize correspondence, reports, receipts, billings, etc. Since the trust is not tax-exempt or limited by any special rules in the scope of its activity, probably any one of these standard systems, or even one that you might personally devise, would do quite well to provide some organization to your trust's detailed paper work. Again, we must emphasize the necessity for proper organization in conducting the affairs of any business organization. Neatness does count, not only in efficiency and economy, but also in terms of providing proper evidence if and when it is necessary to present it.

Distribute EXHIBIT #31

14-6

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