

EXHIBIT 31

BASIC FILING SYSTEMS

Trusts and foundations have five major areas of filing for which to provide:

1. Billings and other accounting functions.
2. Correspondence.
3. Scientific research reports.
4. Scholarship examinations.
5. Research reports based on scholarship.

Billings and accounting records are filed according to the accounting procedures you are using. The various systems of filing are described later and can be adapted to your accounting system.

For your scholarships, you will want to maintain a record of all applications received and rejected as well as those awarded. The rejected applications may be important in many ways, and should be kept for several years and not discarded too soon without legal advice. Why an applicant is rejected should be carefully noted, avoiding reference to racial, ethnic or religious aspects. The reasons for this should be obvious.

The scholarships awarded become rather dormant until a particular time at which they should be followed up. For instance, insure that grade standards are being maintained or regular reports submitted. A follow-up system using index cards can be maintained chronologically so that when the date in question arrives, you will see immediately what action you should take. The follow-up for research reports can also be provided for in this way. A suggested type of index card is a part of the discourse.

In conjunction with your trusts and foundations, a great deal of literature, scientific reports, reprints, brochures, and assorted documents will be received which must be maintained for many purposes. Included in this will be the research reports based on the scholarships awarded.

To keep this material filed by subject matter is possible, but somewhat cumbersome at times. It might be more advisable and much more flexible to make a subject index card for each matter as it is received. The documents will be numbered and filed in numerical order. The index cards will keep the related subjects together for finding purposes even though the documents themselves are widely separated.

The index card may contain a simple heading for the subject matter involved, but in many cases it may have to contain a summary of the document. This may prove a little difficult and in some