Although it would probably not be necessary for you to run out and purchase a brand-new bank of filing cabinets or invest a great amount of money in fireproof safes or other such equipment, it would be wise to devote a specific place and drawer that would be safe, either in your business office or home for the proper filing of initial records concerning your trust and foundation. It is also highly recommended that each organization's records be kept in a separate drawer or separate place, or otherwise separated, so that records cannot be intermingled. Whether you are involved in a trust or foundation, or both, or connected with a business corporation, partnership, joint venture or other similar organization, it is imperative that you keep all records separate.

Your trust is not yourself. Your foundation is not yourself, and neither are any of the other business organizations in which you deal. They should be respected as independent organizations. We have emphasized this before and can only emphasize it again, that clear, neat and organized records showing your clear relations apart from those of the organizations, themselves must be kept. If you as an individual write a letter to

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