EXHIBIT 36

OUTLINE OF FOUNDATION MANAGEMENT ON AN ANONYMOUS LEVEL

I. Operating a philanthropic organization on an anonymous level is difficult if the management intends to maintain the good faith levels of publicity and accomplishment that are an inherent part of proper management of a 501(c)(3) tax-exempt organization. One must always remember that the purposes of the organization must be maintained within the law regardless of the method of creation of the organization or government recognition. In other words, if the foundation is to claim tax-exemption under Section 501(c)(3), it must meet the definition of that section and operate exclusively for the proper purposes.

II. It is impossible to operate completely in secret and still maintain proper operations. However, if the following considerations are satisfied, then your trust foundation or any foundation might operate as quietly as possible and avoid the glare of publicity or notoriety.

A. What programs might be accomplished by a foundation that can aid or develop or solve programs or problems involving a large number of people without the knowledge of the people?

B. How many people must know of the foundation's participation in the program?

C. Agreements of confidence and anonymity should be completed with the individuals who are aware of the foundation's participation.

D. Careful records of all correspondence should be maintained to give clear evidence of the actual operations of the "anonymous" type foundation.

The above suggestions are only starting points in formulating "quiet-type" programs.

III. Some thought starter ideas on quiet-type programs include the following:

A. Scholarship programs where the college or university administers the program without revealing the name of the fund.

B. Religious grants where only the minister, priest or rabbi is aware of the donor.

(over)