EXHIBIT 2

THE CHARACTERISTICS OF THE SECOND ORGANIZATION

(a) The second organization should be controlled by the same persons as the foundation to insure consistency of management and no loss of time in negotiations, contractual agreements or other forms of "red tape."

(b) The second organization should be as free as practically possible from taxes.

(c) The second organization should be able to receive and retain disbursements from the foundation, and yet remain legally independent and separate to limit the liability of both organizations.

(d) The second organization should be ideally of a different nature than the not-for-profit corporation, so that it might be unaffected by any changes or disadvantages of not-for-profit corporate procedures and yet, the second organization should be in a position to take advantage of these procedures where desirable.

(e) The second organization should be ideally able to benefit the creator in as many ways as possible, regardless of taxation, and still preserve the creator's estate.

(f) The second organization should be relatively uncomplex, so that constant administration by counsel is unnecessary.

(g) The second organization should be legally suitable, proven and court-tested to insure longevity, legality and safety.

(h) And the second organization should be as flexible and adaptable as the foundation.

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