The purpose of the foundation is to preserve my work and that of others and to preserve this work in spaces I consider appropriate for it. This effort has been a concern second only to the invention of my work. And gradually the two concerns have joined and both tend toward architecture.

The installation of my work and of others' is contemporary with its creation. The work is not disembodied spatially, socially, temporally, as in most museums. The space surrounding my work is crucial to it: as much thought has gone into the installation as into a piece itself. The installations in New York and Marfa are a standard for the installation of my work elsewhere. My work and that of others is often exhibited badly and always for short periods. Somewhere there has to be a place where the installation is well done and permanent. This obviously implies that museums are inadequate for their job. My installations and architecture are very much in defense of my work. Visual, spatial art cannot be reduced to performance.

My work and that of my contemporaries that I acquired was not made to be property. It's simply art. I want the work I have to remain that way. It is not on the market, not for sale, not subject to the ignorance of the public, not open to perversion. I have learned a great deal by having other artists’ work always present. It's the only way to understand their work. Galleries and museums provide information but not a situation for comprehension. I’ve always needed my own work in my own space to understand it and to think of further pieces. The brief time of gallery and museum exhibitions would be ultimately fatal if it were not for the permanence of my own installations. The interrelation of the architecture of 101 Spring Street, its own and what I’ve invented with the pieces installed there, has led to many of my newer, larger pieces, ones involving whole spaces. Several main ideas have come from thinking about the space and situation of that building. The fine installation of early pieces in the National Gallery of Canada was possible because of the installation
of early pieces in the south room of the east building in Marfa. This installation took a great deal of thought and revision over two or three years.

Very little is left in any period with the original intentions evident. I’m trying to do this. All the paintings of the great American painters of the 1940s and 1950s are scattered. And much damaged. David Smith’s installation outdoors of his own work was destroyed by ignorant executors and the taxes of the United States Government. The United States Government and the rest of the society pride themselves on their culture while merely using art to symbolize culture and steadily and consistently destroying real art and its context.

The inheritance tax of the government is the greatest threat to my work. And the death of an artist increases the value of the art enormously. The IRS recognizes the money, the USIS recognizes the reputation; but they and few recognize the conditions necessary for creating art.

I and a few artists are the reason for the existence of numerous expensive museums of contemporary art and of the jobs of their staffs. We are the only activity that performs for nothing. Half of the retail money goes to dealers who usually connive for more. The half I get goes into my work and its installation and yet I’m taxed outrageously and arrogantly by three governments and moderately by three more. What little I can do is the reality of a gross and inflated situation. I have to defend what I’ve done; it is urgent and necessary to make my work last in its first condition.