Stock Donation Instructions

Since you plan to make a donation to a qualified charitable organization and donations may be deducted on your federal income tax return as an itemized deduction, consider donating appreciated stock from your portfolio instead of cash. This typically works best for individuals whose marginal tax bracket is 15 percent or higher and who claim itemized deductions. Only stocks which have been held longer than one year and have long term capital gains should be considered. The tax benefits: deducting the full amount of the value of the appreciated stock and avoiding the unrealized capital gains which would otherwise be taxed.

1. Select shares of stock you wish to transfer to the Fresh Start Scholarship Foundation.
2. Complete a letter of authorization to transfer the stock. See suggested format below:

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Date:

Account Executive’s name (if applicable)
Your Brokerage Firm
Address of Firm

Ref: Your account number

I would like to gift stock from my account as follows:

<table>
<thead>
<tr>
<th>Stock name</th>
<th>Stock symbol</th>
<th># Shares</th>
<th>Estimated current value</th>
</tr>
</thead>
</table>

Please transfer shares to: Ameritrade
DTC #0188
Account #423172892
Fresh Start Scholarship Foundation, Inc.
Tax ID#: 51-0378642

Please provide me with a report showing high and low values of the donated stock on the day it transferred to the Fresh Start Scholarship Foundation for tax purposes.

Sincerely,
(Your signature)

3. Please be sure to send a copy of your letter to:
Fresh Start Scholarship Foundation, Inc.
P. O. Box 7784
Wilmington, DE 19803

Thank you for considering a donation of appreciated stock!!

Information for this page provided by:
Fred Dawson
Bassett, Dawson & Foy, Inc.