Thank you for asking about gifting securities to Heifer International Foundation. It may be beneficial for you to give appreciated securities that you have owned for longer than one year, as you may bypass any capital gains tax due had you sold them. You will also receive a charitable income tax deduction for the fair market value of the securities in the year the gift is made.

Your charitable deduction will be based on the median market value on the date of your gift. The legal gift date for certificates that are mailed is the postmark date on the envelope. For securities wired into our account, the legal gift date is the day they are received in our account.

TWO WAYS TO TRANSFER STOCK
There are two common methods used to gift securities to Heifer International Foundation. The instructions for both methods are listed below. If you have any questions regarding either method, please don’t hesitate to call us at 888-422-1161.

Wire Transfer of Stock
If the stock certificates are being held in “street name” at your brokerage firm, you may instruct your broker to have the stocks transferred directly to our account.

1. Information for your broker: For this option, it is necessary for you to contact your broker to initiate the transfer. To do so, you may use the following Sample Letter to Broker which contains all of the information your broker will need to complete the transfer of your stock directly into our account.

2. Information for Heifer Foundation: For our auditing and tracking purposes, we ask that you send the following information to our address on the following page:
   a. a copy of your completed Sample Letter to Broker
   b. the original completed Cost Basis Form

OR

Mail the Paper Stock Certificates
If you have the physical stock certificates in your possession, you may follow the instructions below to obtain a “MEDALLION GUARANTEE” for each certificate, secure notarized authorization for each stock certificate’s transfer, and then mail the certificates to Heifer Foundation.

“Medallion Guarantee” Instructions: You will need the services of a banker or broker, and a Notary Public to transfer the physical stock certificates to Heifer Foundation.

In the presence of your banker or broker:
1. Write “Morgan Stanley” on each certificate in the space just in front of or above “attorney”
2. Date and sign at the “X” on each certificate exactly as your name(s) is on the front of the certificate.
3. Have your bank or broker affix the “MEDALLION GUARANTEE”

In the presence of a Notary Public:
1. Complete and sign one copy of the following Letter of Authorization to Transfer Assets for each certificate.
2. Have the Notary Public affix their seal to each “Letter of Authorization to Transfer Assets.”

Using registered mail: Mail the following information to Heifer Foundation at the address on the following page:
1. your stock certificates with their “Medallion Guarantees”
2. the original completed Letters of Authorization for each stock certificate
3. the original completed Cost Basis Form

(Mailing information on following page)
All information for Heifer Foundation regarding stock transfers should be mailed to:

Heifer International Foundation  
Attn: Finance  
P.O. Box 727  
Little Rock, AR 72203-0727

Thank you again for your interest in making a gift of stock to Heifer International Foundation. If you have any questions regarding this process, please contact us at 888.422.1161 or info@heiferfoundation.org.

Sample Letter to Broker

Dear [Broker]:

I would like to make a gift of stock on [insert date] to Heifer International Foundation. Please transfer [number] shares of [company name] to the charity in [indicate month, year when you would like transfer to occur]. Use the following transfer instructions:

DTC Participant: #0015  
Firm Name: Morgan Stanley  
Account: #088-011127  
Account Name: Heifer International Foundation

Please notify Heifer International Foundation when the transfer has been initiated. Contact information is as follows:

Heifer International Foundation  
P.O. Box 727  
Little Rock, AR 72203-0727  
E-mail: info@heiferfoundation.org  
Phone: (888) 422-1161  
Fax: (501) 907-4902

Heifer International Foundation will provide me with a receipt for this gift.

Thank you for your prompt attention to this matter.

Sincerely,

cc: Heifer International Foundation
Letter of Authorization to Transfer Assets
This form must be signed in the presence of a Notary Public

Please use this letter as your authorization to transfer ________________ shares
of _______________________________________________________
(stock)
registered as ________________________________________________
(print or type registration exactly as appears on account)
to Heifer International Foundation’s Morgan Stanley Bank account number #088-011127.

________________________________________  ______________________
Signature                                      Signature

________________________________________  ______________________
Print Name                                   Print Name

NOTE: Signature(s) must correspond with the name(s) written on the face of the certificate or bond in
every particular.

State of: _________________________________
County of: _______________________________

Subscribed and sworn before me__________________________ and ________________________________
on the______ day of______________________, 20____.

(SEAL)

Notary Public: ________________________________
Commission Expires: ________________________________
Cost Basis Form

This form is to be used for the transfer of any real property, personal property or stock to Heifer International Foundation.

<table>
<thead>
<tr>
<th>Donor</th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Name</td>
<td>________________________</td>
<td>________________________</td>
</tr>
<tr>
<td>Address</td>
<td>______________________</td>
<td>______________________</td>
</tr>
<tr>
<td>City</td>
<td>________________________</td>
<td>State_________________</td>
</tr>
</tbody>
</table>

Gift Date______ / ____ / ____

Gift ______________________

Median Value: $ ____

______________________ Cost ____________ Basis:

$ ______________________

Purchase Date______ / ____ / ____

Please sign this form below and return it to:

Heifer International Foundation
ATTN: Finance
P. O. Box727
Little Rock, Arkansas 72203

Signature_________________________________________Date _____________