

YOUR GIFT OF STOCK

«Gf_Issr_nmbr_of_nits» Shares «Gf_Issuer» («Gf_Issuer_symbol»)

Prepared for
«Gf_CnAdrSal_Addressee»

Thank you for your gift of stock to YOUR ORG. IRS rules specify the following method of determining the Fair Market Value of publicly traded stock donated to a charitable organization. The value for each share is determined by calculating the average of the high and low selling prices on the date the shares are received and negotiable by the charity. Please see IRS Publication 561, *Determining the Value of Donated Property* for details, including determining the date of transfer. (You may order publications from the IRS by calling 1-800-829-3676, or you may download copies of this publication from the IRS Website: www.irs.gov)

For your information, PRI received your gift of «Gf_Issr_nmbr_of_nits» shares of «Gf_Issuer» («Gf_Issuer_symbol») stock on «Gf_Date». The high, low and average selling prices for «Gf_Issuer» stock on that day were:

High: \$
Low: \$
Average «Gf_Issuer_median_price»

Therefore, in this example the Fair Market Value of your gift would be «Gf_Amount». (Average price per share on date of transfer «Gf_Issuer_median_price» x «Gf_Issr_nmbr_of_nits» shares).

Please note that this valuation of your gift of stock is not intended as legal, financial or tax advice. Such advice should be provided by your attorney, accountant or other professional advisor.