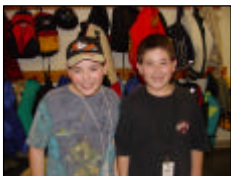




MAKING GIFTS OF SECURITIES



Gifts of securities to the Boys & Girls Clubs Endowment Foundation are welcome from our friends and donors who wish to help us provide a “Positive Place for Kids” at the Boys & Girls Club.

To give your gifts of stock held by your stockbroker or banker:

1. Review your securities and select those that have increased in value. The wisest strategy from a tax-planning standpoint is to usually give assets you would otherwise consider selling. *(To deduct gifts of appreciated securities at their full present value, you must have owned them for at least a year and a day. The gifts are deductible up to 30% of your adjusted gross income in the year of the gift. Any excess may be deducted over the next five years.)*
2. After deciding which security you will give and the amount of your gift, instruct your broker to transfer the securities to one of the following accounts:

Merrill Lynch – Billings, Montana; 406/255-5500 DTC Clearing #: 5198	UBS Financial Services – Billings, Montana; 406/238-1737 DTC Clearing #: 0221	RBC Dain Rauscher – Billings, Montana; 406/252-6306 DTC Clearing #: 0235
Boys & Girls Club Endowment Foundation Account #: 402-04170	Boys & Girls Club Endowment Foundation Acct #: BK 27012-14	Boys & Girls Club Endowment Foundation Acct #: 1101-1072-7665
Morgan Stanley – Billings, Montana; 406-255-8700 DTC Clearing #: 015	Charles Schwab – 1-800-435-4000 DTC Clearing #: 0164 Code 40	D.A. Davidson – Billings, Montana; 406/248-7851 DTC Clearing #: 0361
Boys & Girls Club Endowment Foundation Account #: 154-031884-030	Boys & Girls Club Endowment Foundation Account #: 6139-1971	Boys & Girls Club Endowment Foundation Account #: 11840246

Request that shares be delivered on a free basis since the purpose of this transfer is to complete a charitable gift.

If you prefer to have the stock stay with your personal brokerage firm, the Boys & Girls Club Endowment Foundation will set up an account with your broker to hold the stock until it is needed.

3. Copy stock-transfer letter to Joan Hendricks, Executive Director, Boys & Girls Club Endowment Foundation, 208 North 29th Street, Suite 235, Billings, MT 59101

**Boys & Girls Club Endowment Foundation
406/259-KIDS (5437)**

Please note: If you wish to make a gift of mutual funds, please contact your broker or the mutual fund company for specific instructions.

A gift transfer of mutual funds can take several weeks so you will need to allow ample time to complete this gift arrangement.

To give gifts of stock held in your physical possession:

1. If you wish to gift stock certificates that you hold in your physical possession you can deliver the stock certificates to Joan Hendricks, Executive Director, Boys & Girls Club Endowment Foundation, 208 North 29th Street, Suite 235, Billings, Montana, then:
- ? Sign the back of the stock certificates, making the certificates immediately negotiable. You should sign your name exactly as it appears on the stock certificates. (This method is appropriate only if the certificates are hand delivered.)

Another method of transferring the stock certificate is to:

- ? Sign a stock power for each stock certificate that will be transferred to the Boys & Girls Club Endowment Foundation. (A stock power is a document that allows the Endowment Foundation to sell the securities. Stock powers can be obtained from a broker, bank, or business stationery store.)
- ? If you wish to transfer your stocks by sending them through the mail, the stock powers should be sent to the Boys & Girls Club Endowment Foundation in a separate envelope, apart from the stock certificates. (Because the stock certificates are not negotiable without the stock powers, donors can ensure their safety by sending them separately.)

If giving non-stock types of securities such as bonds, notes, or mortgages, specific advice of your broker or other professional advisor should be obtained.

Your gift can be unrestricted as to its use or restricted for a specific Foundation programs such as Endow-a-Kid, Endowed Scholarship Fund, or the Building Endowment or the funds can be designated for general purposes to be used where the need is greatest..

Should you have any questions when completing the transfer of securities, please call Joan Hendricks, Executive Director at 406/259-KIDS (5437) or e-mail: jhendricks@endow-bgcbillings.org.

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