

Avaya Guidelines as of December 9, 2008

Currently, only hourly employees are eligible for the matching gift benefit program. The guidelines for this program are as follows:

Who is not eligible:

Salaried employees
Retired employees
Inactive employees on leave-of-absence
Employees of subsidiaries that are not majority-owned by Avaya.
All employees based in countries other than the ones named above.
Spouses of active or retired employees or outside directors.

What institutions are eligible:

Only gifts to educational or cultural institutions that meet specific criteria outlined in this brochure are eligible.

On the date of the gift, recipient organizations must be recognized as tax-exempt, nonprofit organizations as defined under Section 501 (c)(3) of the U. S. Internal Revenue Code.

Institutions not based in the United States, Puerto Rico, and the U.S. Virgin Islands qualify only if they have established an U.S.-based foundation with 501(c)(3) tax-exempt status.

More detailed criteria appear under Educational Matching Gifts and Cultural Matching Gifts.

What Gifts are Eligible:

Personal contributions actually paid, not merely pledged, to an eligible institution in support of its primary objective.
Cash or securities having a quoted market value. The value of securities will be the market value on the date of transfer.
The tax-deductible portion of gifts from a pooled income fund, charitable remainder unitrust, charitable remainder annuity trust, or payments of premiums for an irrevocable life insurance policy may be eligible under certain conditions. Special instructions apply. When calling the matching Gift Processing Center, press the appropriate key to speak to a representative.

What Gifts are NOT Eligible:

Money collected from a group of people or money paid by sponsors to participants in walkathons, telethons and similar fund-raising activities, as well as gifts paid through a third party (e.g., United Way).
Non-cash gifts of real estate or personal property or personal services, (e.g., works of art, rare books or donated labor).
Gifts to an eligible institution to satisfy, pledges, tithes, funding goals or other church-related financial obligations, for which a church or other ineligible institution is credited by the recipient organization.
Gifts that are made as a consequence of, or lead to, material, direct benefit to the donor, a member of the donor's family or an individual designated by the donor; or are used to satisfy a legal obligation. Any incidental benefits derived must be relatively insignificant or of insubstantial value (e.g., coffee mugs or pins).
Any payments made directly to a church regardless of the gift's intended use.

How Much is Matched:

Avaya will match, on a dollar-for-dollar basis, the tax-deductible portion of individual gifts at the minimum and maximum levels shown below.

Each participating employee is limited to five matching transactions per calendar year.

Minimum Amount: Only individual gifts of at least \$25 are eligible; group

collections are not eligible. If you do not wish to have your gift matched in full, please specify the amount you wish to have matched.

Maximum Amount: For employees, the maximum gift amount per individual donor that will be matched per calendar year is \$5,000. This maximum amount may be composed of educational gifts only, cultural gifts only, or a combination of both.

Avaya will provide no more than \$25,000 to an individual institution in one calendar year.

EDUCATIONAL MATCHING GIFTS

Eligible Educational Institutions:

In addition to meeting the criteria listed in the General Information section, eligible institutions must:

Be degree-granting two-or-four-year private or public colleges or universities, graduate schools, or dental, law or medical schools (including schools and colleges within a university that conduct their own fund-raising efforts), and

Be private (includes parochial), public, or independent elementary, middle, or secondary schools.

Be accredited by a nationally recognized regional or professional accrediting association.

Tax-exempt, independent educational funds qualify if their sole purpose is to raise money for their constituent member colleges or K-12 institutions that are individually eligible under the program (e.g., United Negro College Fund, associations for independent colleges or community education foundations). In addition, tax exempt, non-profit organizations whose primary mission is to provide academic scholarships for students are eligible. However, scholarships must be to member colleges or K-12 institutions, which are individually eligible under the program. Examples include the National Hispanic Scholarship Fund and Citizen's Scholarship Foundation of America.

Gifts to alumni funds or foundations affiliated with an eligible school also qualify if they have their own 501(c)(3) or equivalent tax-exempt status, and all contributions are applied directly to or support the academic programs of these schools.

Note: Avaya matching gifts are unrestricted and are paid directly to the school.

Ineligible Educational Institutions:

The following educational institutions are NOT eligible:

Fraternities, sororities, honor societies, educational associations and campus organizations.

Seminaries, theological institutions, Bible schools and religious schools that restrict entry to those students who profess a certain faith or belong to a specific denomination or sect, or where a majority of graduates are prepared for a profession in the clergy, religious or missionary work.

Nursery schools, both private and public.

Child care centers, both private and public.

Kindergartens that are not part of an elementary school program-for example, schools that include only grades nursery to Kindergarten are not eligible.

Elementary and high schools that have been in existence for less than two years.

Ineligible Educational Gifts

In addition to the exclusions listed previously, the following educational gifts are NOT eligible:

Payments for tuition, class dues, books, uniforms or other student fees.

Gifts in support of physical education, athletic programs or athletic scholarships.

Gifts to support salaries or other forms of employee compensation and/or

benefits.

Gifts to scholarship funds established in the name of the donor or for which the donor designates the scholarship recipient.

Gifts to scholarship funds for Bible schools and religious schools that restrict entry to those students who profess a certain faith or belong to a specific denomination or sect, or where a majority of graduates are prepared for a profession in the clergy, religion or missionary work.

Payments for capital campaigns, building rentals, mortgages, or any other operating expenses.

CULTURAL MATCHING GIFTS

Eligible Cultural Institutions:

In addition to meeting the criteria listed previously, eligible institutions must be engaged primarily in artistic and cultural activities. They must also:

Have full-time, paid, professional management, and
Be nonsectarian, nonpolitical and open to full nondiscriminatory public participation.

The following types of cultural institutions are eligible:

Performing arts groups, such as orchestras, theaters, opera and dance companies, and performing arts and cultural centers.

Arts councils and united arts funds that have tax-exempt status.

Private and public libraries provided the public library has a 501(c)(3) or equivalent entity for the collection of privately solicited contributions.

Historical societies and historic preservation organizations.

Museums of art, history or science; planetariums; botanical gardens and zoos.

Public television and radio stations listed in the Corporation for Public Broadcasting Directory.

Ineligible Cultural Institutions:

Any amateur, recreational or volunteer organization.

Organizations that operate a cultural component as an adjunct to their primary purpose, unless the cultural component meets all other criteria, including separate 501(c)(3) tax-exempt status.

Other ineligible institutions include the following:

Conservation, environmental and ecological organizations.

Hospitals, and health and human services or social welfare programs.

Sports, recreation and fraternal organizations.

Ineligible Cultural Gifts:

In addition to the exclusions listed previously, the following cultural gifts are NOT eligible:

Contributions to student groups.

Memberships dues, subscriptions or contributions to professional societies.

Ticket purchases for benefit events and performances.

WHEN TO REGISTER YOUR GIFT

Your gift must be registered by January 15 of the year following the calendar year in which it was made. (For example: If you make your gift on June 1, 2005, it must be registered by January 15, 2006 to be matched.)

HOW TO REGISTER YOUR GIFT FOR MATCHING

Send your gift to the qualifying organization.

Please note in the "memo" portion of your check or money order (lower left-hand corner): "Eligible for Avaya matching gift". Gifts charged to a credit card are also eligible for matching.

Register your gift on the Internet at: www.givingprograms.com/avaya

Or, you may call the Avaya Matching Gift Processing Center at its toll-free number: 1-888-350-6282 and register your gift.

When you register your gift, please have the following information handy:

Your Social Security Number.

The five-digit ZIP code of the address to which you mailed your gift.

The date you made the gift (date on the check, money order or date debited to your credit card).

The amount of the gift.

You may also call this number to confirm the status of your matching gift request(s).

The Matching Gift Processing Center is open the following hours:

For transactions: 8:00 a.m. - 7:00 p.m. Eastern time, Monday - Friday

For inquiries: 8:00 a.m. - 7:00 p.m. Eastern time, Monday - Friday

After you register your gift, the Matching Gifts Center will send a form to the nonprofit that received your donation and ask them to verify receipt of your gift. Your gift will be matched only when the Matching Gift Center receives written verification from the nonprofit institution. (Avaya must receive verification within 6 months of the date the gift is registered.) These matching payments are made four times a year, in April, July, October and January. (For Example, if a gift you registered in January is verified by the nonprofit organization in March, it will be matched by Avaya in April. If your gift is not verified by the nonprofit institution until July, it will be matched in October.

CONDITIONS

The interpretation, application and administration of this program, which may be amended, suspended, revoked or terminated at any time, will be determined by Avaya. No obligation is imposed upon or accepted by Avaya by reason of the Matching Gift Program.

Institutions that meet the specific criteria listed in these guidelines will be considered for participation, but determination of an institution's initial and continuing participation, shall be made solely by Avaya.

If at any time a matching gift is found to have been generated by an ineligible individual or organization, Avaya will expect return of the gift by the recipient organization. Please note that continued misuse of Matching Gift Program funds could cause an organization to lose its eligibility for matching gifts.

Avaya reserves the right to request any supporting documentation it considers necessary.

A contribution from Avaya to a nonprofit organization through the matching gift program does not constitute an endorsement of its activities by Avaya. The Matching Gifts Program is part of Avaya's commitment to help people-and to help communities. It is the intent of Avaya that the institutions and programs it supports will advance its goal of commitment to communities, and that programs funded by Avaya will be accessible to all segments of society.

Cordially,
The Avaya Matching Gift Center