CHRISTIE'S

Matching Gift Program

Christie's encourages employees to support qualified public charities and public institutions by providing a Matching Gift Program ("Program"). The Program enables employees to enhance the effectiveness of their personal giving while giving the Company a greater reach in supporting worthy causes.

ELIGIBILITY

- Benefits-eligible employees of Christie's Inc., Christie's Education Inc., Christie's Great Estates Inc., Christie's Images Inc. and Haunch of Venison Inc. are eligible to participate.

- Gifts of only those participants who are active employees at the time checks are issued will be matched, unless otherwise indicated by the plan administrator.

- Gifts made by others than employees are not eligible for matching funds under this program.

PROGRAM GUIDELINES AND RESTRICTIONS

- Beginning January 1, 2008, Christie's will match charitable contributions to eligible organizations on a $1-to-$1 basis, up to a total of $250 per employee per calendar year. The minimum gift matched is $25.

- Christie's will match a maximum of two (2) gifts per participant per year.

- Gifts may be made by check, credit card or negotiable securities that have a publicly listed market value.

- Completed forms and attachments must be received within six (6) months of the date of the participant's gift to the qualifying organization.

- Checks under this program will be issued semi-annually in the second and fourth quarters each year.

- Aggregated funds collected by a participant or group of participants in connection with fundraising activities (e.g., walk-a-thons, bake sales, and auctions) will not be matched. Each eligible employee who makes a gift of $25 or more that is related to such activities may submit his or her own Matching Gift Application Form.

- Pledges will not be matched; only gifts actually received by the eligible organization, and for which the organization issues a donor acknowledgment letter, are eligible for match.

- The Company reserves the right not to match gifts to any organization it may determine, at its sole discretion, is not an appropriate recipient for charitable funds. The Company also

reserves the right to limit the amount of money it will contribute to the Program in any calendar year, to amend or terminate the Program at any time, and to make such interpretations with respect to the administration of the Program as may be required, in Company's sole discretion.

ADMINISTRATION

- The participant and the designated recipient organization must complete and return the attached Matching Gift Application Form, and provide accompanying documentation, as itemized on the form.

  1. The participant should complete and sign Part A of this form and mail the form, along with his/her contribution, to the designated recipient organization.

  2. An official of the recipient organization receiving the gift should fully complete and sign Part B of the form and return the completed form (with required supporting documentation) to the address listed on the form.

- After Christie's determines that the recipient organization is eligible for the match under the Plan, and that the contribution's eligibility has been confirmed by Christie's, the matching gift will be paid directly to the organization.

- Christie's reserves the right to audit institutional records and documents pertaining to the Program and to request a participant or recipient organization to provide such documentation as it considers necessary to review, as a prior condition to matching any gift under this Program.

- Christie's must be acknowledged as the donor by the charity for all matching gifts that it provides under this program.

ELIGIBLE ORGANIZATIONS

Public charities qualifying under Sections 170(c) or 501 (c)(3) of the U.S. Internal Revenue Code are eligible for matching gifts. These include charitable trusts, combined-giving organizations, funds, or foundations whose programs operate primarily within the United States and Puerto Rico, and U.S.-based charitable corporations whose programs operate anywhere in the world. Examples:

- *Civic* – qualified organizations engaged in community revitalization, economic development, environmental issues, fire prevention, housing, legal aid services, municipal and statewide improvements, public policy research, etc.

- *Culture* – aquariums, botanical gardens, libraries, museums, performing and visual arts organizations, public radio and television, science centers, symphony orchestras, zoological societies, etc.

- *Education* – private, public or parochial institutions, such as graduate or professional schools or colleges offering at least a two-year program of college-level studies, technical schools, and

elementary, secondary and preparatory schools, provided the institution is accredited by a recognized accrediting agency.

- *Health/Human Services* – disaster relief, federated agencies, such as United Way, hospitals, family aid services, disease research and prevention agencies, disability services, etc.

- *Youth* – mentoring programs, skills training programs, youth literacy programs, etc.

INELIGIBLE ORGANIZATIONS

Organizations and payments that are ineligible for matching gifts include:

1. Organizations with programs that are primarily religious in nature, such as faith-based education, church building campaigns, and general offerings. Church-affiliated outreach programs, such as homeless shelters and soup kitchens, however, may qualify for matching gifts.

2. Family trusts, except those that are actively engaged in charitable programs.

3. Organizations that promote or seek to influence legislation.

4. Fraternal and social organizations.

5. War veterans' and other organizations where funds are used for entertainment purposes or for the benefit or support of private individuals.

6. Amounts paid for dues, tuition or other educational fees, publications, preferential seating at sporting events, golf fees, fund-raising galas and other social events.

7. Organizations or programs to fund athletic facilities or equipment associated with amateur sports.

8. Organizations aimed at promoting political candidates.

9. Private schools that are not accredited by one of the six nationally recognized accrediting commissions or one of the affiliates of the National Association of Independent Schools.

CONFIDENTIALITY

Information provided to Christie's is processed consistent with Christie's Confidentiality Policy. This information will be used to process the gift and may be used to contact you in the future regarding Program updates, annual reports and surveys. Notwithstanding the above disclosures, we will provide personal information when required or permitted by law or for purposes relevant to company policy. By providing this information you agree to the above uses of your information.

Any abuse of this program may result in disciplinary action, up to and including termination of the participant and/or disqualification of the recipient organization.

CHRISTIE'S

Matching Gift Application Form

Part A - To be completed by Christie's Employee and Presented to Recipient Organization

Name of Contributor_____ Department _____

Name and Address of Recipient Organization

_____

_____

Contribution $_____ (of which only $ _____is to be matched, if different)

Form of gift (check one): ☐ Check / Credit Card ☐ Securities Date of Payment _____

CERTIFICATION OF CONTRIBUTOR: I certify that a) I have read Christie's Matching Gift Policy; b) this gift is fully eligible under the Policy; c) this gift is entirely my personal contribution; d) this gift does not represent a payment directly or indirectly for goods or services, tuition, religious purposes, or to provide other substantial benefits, directly or indirectly to me; and e) this gift is not made to an otherwise ineligible Recipient Organization as cited in the Policy.

Signature of Contributor_____ Date _____

Part B - To be completed by Recipient Organization and mailed to Christie's

Legal Name of Recipient Organization

_____

Address _____

Tax ID Number_____ Phone Number

_____

Amount of Gift $ _____ Date of Gift _____

CERTIFICATION OF RECIPIENT ORGANIZATION: I certify that a) the gift described above was received from the Contributor; b) this gift does not represent a payment directly or indirectly for goods or services, tuition or religious purposes or to provide other substantial benefits, directly or indirectly, to the Contributor; c) we are an organization recognized by the Internal Revenue Service as a charity having tax-exempt status under Internal Revenue Service Code Section 501(c)(3) or an otherwise eligible governmental institution; that such status continues unchanged through the date hereof.

Name and Title of Official (please print)

_____

Signature _____Date _____

All Recipient Organizations must submit **one** of the following documents with this application:

- Photocopy of Organization's 501(c)(3) determination letter from the IRS
- Photocopy of applicable Donor Acknowledgement letter for gift to be matched (if available)
- Photocopy of the Organization's letter of accreditation (for education institutions only)

Recipient Organization to return forms to:

Christie's
20 Rockefeller Plaza
New York, NY 10020
ATTN: Human Resources
Questions: 212.636.2653