

ECG MANAGEMENT CONSULTANTS, INC.
CHARITY AND COMMUNITY PLAN

The ECG partners believe that it is important for ECG to be a good corporate citizen by both encouraging our employees to be community leaders and by providing charitable donations. Our goal for this program is to give back to the community through our employees. It is not the goal of this program to promote ECG business, but rather to share our success and feel good about the company of which we are all a part.

One of the key elements of the program will be a matching charitable gift program. The guidelines for the program are as follows:

Eligible Individuals: Full or part-time employees who have been employed at least 6 months.

Eligible Donations: Personal donations of at least \$100 paid by check, credit card, or securities having a publicly quoted market value. ECG will match the gifts up to \$1,000 per employee within each calendar year.

Eligible Recipients: The organizations receiving the gifts must be either governmental units or public charities eligible to receive tax deductible donations by the IRS as 501(c)(3) tax exempt organizations. This will include accredited educational institutions and tax-exempt organizations such as social services, arts, museums, and research institutions.

Ineligible Donations: The donor cannot receive any material benefit from the gift. Donations of property other than liquid securities will not be eligible for a match. Therefore, the following are ineligible for matching funds: bequests, tickets for events, airline tickets from frequent flyer programs, benefit meals, dues or subscriptions, tuition or attendant-required donations or personal property such as used clothes, furniture, and toys.

Ineligible Recipients: Organizations whose missions are not primarily for charitable purposes or are not accredited educational institutions will not be eligible for matching funds. Ineligible organizations include religious organizations and churches (other than donations directly to accredited schools), political candidates, fraternal and sorority organizations, alumni associations, and political action groups.

Application for Matching Funds: A matching funds charitable contribution form must be completed by the employee and the recipient organization. The form must be accompanied by a copy of the recipient organization's IRS eligibility determination letter.

In addition to the matching funds program, ECG will encourage other voluntary charitable activities such as serving on boards, holiday giving programs, and other fund-raising events. Each of the ECG officers have delegated discretion to approve and support these activities with firm resources up to \$5,000.

This program was created at the discretion of the ECG Board of Directors and may be suspended, revoked, or changed at any time. Interpretation shall be made by the ECG Board and its decisions shall be final.