Policy: Matching Gift
Issue Date: January 1, 2008
Revision Date:

Eligibility:
Full-time and short-hour employees of Pearson Education, Inc. and NCS Pearson, Inc. are eligible to participate in the Matching Gift Program. Employees must be actively employed at the time the matching gift is made in order for the request to be processed.

Matching gift requests dated and postmarked on or prior to January 31, 2008 will be processed under the previous Policy. Requests received on or after February 1, 2008 will be processed using the current Policy.

Policy:
The Company will match, on a 1-to-1 basis, personal cash gifts made by eligible employees. The minimum gift matched is $25 with an annual maximum of $500 per employee per calendar year. In addition, employees will be limited to requesting two matches (not to exceed $500 combined) per calendar year. For example: an employee may request a $100 match and a $200 match (totaling $300), or one $500 match; but not a $250 match and $300 match (exceeds $500 annual limit), or a $25 match, a $50 match, and $100 match (exceeds two gift annual limit).

Pearson's gift will be made directly to the institution, unrestricted.

Eligible Institutions:
Pearson will match gifts to institutions located within the U.S. that are accredited by a nationally recognized accrediting organization, specifically:

- Public or private community and junior colleges
- Public or private four-year colleges and universities
- Public or private graduate or professional schools
- Private secondary schools
- Private elementary schools

Pearson will not match:

- Pledges
- Gifts to fund-raising entities such as athletic funds, booster clubs, raffles, parent-teacher associations/organizations, fraternities, and sororities
- Gifts to individual scholarship funds
- Gifts paid to an eligible institution to defray tuition or other expenses of a designated individual
- Payments for tuition, books, or other student expenses
- Gifts resulting from a group collection and submitted in an employee’s name
- Gifts or payments for which the donor would receive a benefit of a monetary value (such as tickets to an athletic or social event)
- Gifts made prior to the employee's date of hire
- Gifts that may be construed as a conflict of interest for the Company or the employee
- Gifts to institutions or organizations that are not defined above as an Eligible Institution.

Administration:
The employee should complete Part A of the Matching Gift Form and send the form with their gift to the school. The form can be completed on screen, then printed.
An officer of the institution should complete Part B of the Matching Gift Form and return the form to:

Pearson Education  
Anne Adamo, Employee Relations  
One Lake Street  
Upper Saddle River, NJ 07458

Upon receipt of Part B, Pearson will remit the matching gift to the institution. The gifts of Pearson are unrestricted and must be used to advance the educational objectives of the recipient institution.

*Revisions; Questions:*  
Pearson reserves the right to review the conditions and procedures of this Matching Gift Program and to make changes at any time including termination of the Matching Gift Program.

Questions regarding the Matching Gift Program should be directed to Anne Adamo.