

# 2014 Matching Gifts Program

## Scope

Giving back is one of the cornerstones of Southwestern Energy Company. To promote engagement in SWN operating communities and to recognize the financial contributions of our employees, SWN awards matching grants to eligible educational and non-profit organizations, making the impact of employee donations go twice as far.

Employees are encouraged to join in this effort by making personal contributions to qualifying educational, charitable and other non-profit organizations. Through this matching giving program, SWN will match an employee's donations up to \$15,000 per calendar year.

All requests for matches should be made by filling out and submitting the matching gift forms found on SWNet, along with evidence of the employee's personal financial contribution.

## Guidelines

### Donor Eligibility

Eligible donors are:

- 1) Regular full-time employees of Southwestern Energy and its subsidiaries on the date(s) the gift was made and registered.
- 2) Directors of Southwestern Energy on the date(s) the gift was made and registered.

### Gift Eligibility

- 1) Each eligible donor has an annual matching maximum of US \$15,000 per calendar year. The annual maximum is calculated based on the date of the donor's contribution to the eligible organization.
- 2) A gift must be at least US \$100.
- 3) Eligible contributions will be matched 1:1 up to the US \$15,000 maximum.
- 4) Gifts must be current contributions made directly by the SWN donor to the eligible organization from the SWN donor's own assets.
- 5) Contributions must be paid, not merely pledged, by cash/check/credit card or securities having a quoted market value.
- 6) SWN recognizes that many eligible SWN donors support organizations through fundraisers that involve third-party pledges, such as walks and runs. SWN will match only donations the employee individually makes and not those of supporting pledgors.

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## Organization Eligibility

Organizations receiving matches must be one of the following (excluding those listed in the “ineligible recipient organizations” section):

- 1) Degree granting graduate and professional schools, universities, and four-year colleges located in the United States that are regionally or professionally accredited and recognized by the Internal Revenue Service as tax-exempt, including alumni funds, foundations and association that are tax-exempt, and that certify that the gift will be used for the institution’s educational objectives
- 2) Other organizations recognized by and registered with the U.S. Internal Revenue Service as 501(c)(3) charitable organizations
- 3) Accredited Public Pre K-12 schools, school districts, public hospitals, public museums, and other governmental educational, health, arts or social services organizations in the United States to which contributions are tax deductible under the U.S. Internal Revenue Code

## Organization Ineligibility

Ineligible gifts and organizations include the following:

- 1) Dues or gifts to alumni groups that are not distributed to affiliated eligible educational institutions
- 2) Amounts payable as alumni dues or subscription fees for publications
- 3) Payments in lieu of tuition, books or other student fees
- 4) Gifts for non-scholastic programs, such as athletics (including booster clubs) or stadium construction
- 5) Gifts in which some award or anticipated reward is received (raffle tickets, fund-raising dinners, etc.)
- 6) Labor, fraternal or political causes, organizations and activities
- 7) Gifts benefiting an individual
- 8) Gifts for which the donor receives some direct benefit, reward or consideration in return for the donation
- 9) Private foundations and endowment funds
- 10) Organizations located outside the United States unless they are eligible for 501(c)(3) status and the contributions have been approved under Southwestern Energy’s Anti-Corruption Compliance Policy
- 11) Charitable campaigns that already include a Company match; i.e., no “double counting”

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- 12) Religious organizations (churches, synagogues, mosques or other houses of worship) or other organizations primarily promoting religious purposes; however, faith-based community service organizations or schools may be considered eligible if their programs:
  - a) Are open to all regardless of religious belief
  - b) Serve a secular purpose, such as a food pantry, homeless shelter, health care or education
  - c) Do not require participation in prayer, worship or other religious activities as a condition of receiving service(s) offered
  - d) Do not use the individual donation or resulting match for religious purposes
- 13) Charities that employ or provide compensation to company officers or family members where the compensation is a material portion of the charity's expenditure budget
- 14) Real estate, in-kind, or non monetary contributions
- 15) Group gifts – each Southwestern Energy donor must register his or her own contribution for matching

The Company in its sole judgment will determine whether a gift is eligible for matching and may require the recipient or contributor to produce evidence of eligibility. The Company reserves the right not to match donations to organizations that embrace values or positions that are contrary to the Company's activities and policies; for example, an organization involved in active litigation against Southwestern Energy Company or our subsidiaries.

For questions or assistance please contact Shana Reissig, [shana\\_reissig@swn.com](mailto:shana_reissig@swn.com), 281-618-2747.