

Sempra Energy Guidelines

Employee Eligibility

All full-time employees (including regular company employees and company employees on an employment contract) of the Sempra Energy family of companies may participate in this program. Spouses and other dependents are not included.

Organization Eligibility

Qualified organizations are those with U.S. Treasury Department Internal Revenue Service (IRS) charitable status under section 170(c)(3) and 501(c)(3).

K-12 Education:

Qualified organizations may include K-12 public or private non-profit schools, school-related foundations and PTAs, libraries, scholarship programs or other related organizations.

Higher Education: Qualified organizations may include accredited, degree-granting colleges, universities, community colleges, college libraries or technical institutes.

Arts and Culture: Qualified organizations may include art councils, choral groups, dance companies, theater groups, historical societies, museums, public radio and television stations and symphony orchestras.

Gift Eligibility

Charitable contributions made by employees of the Sempra Energy Companies to qualified organizations in support of education, arts or cultural programs will be matched dollar-for-dollar for a minimum contribution of \$25 up to a cumulative amount as high as \$2,500 per employee for gifts made in any given calendar year.

Only the charitable portion of the contribution made is qualified as tax-exempt under the IRS code and represents the only part of the gift eligible for a match. For federal income tax purposes, this means that the portion matched will not include the fair market value of the benefits received in return for the contribution (such as the value of food, tickets, membership benefits with monetary value, tuition, administrative fees (e.g. PayPal) or other tangible return).

Matching contributions from the Foundation will be designated for the same purpose stated by the donor. Gifts cannot be designated to an individual. The Foundation does not match in-kind contributions, such as equipment, library books or art collections.

Exclusions

The Foundation will not match gifts (a) to organizations it does not believe in its sole discretion, to be in the best interest of the Sempra Energy Foundation, or of employees of the Sempra Energy Companies, shareholders, customers or the communities in which the Sempra Energy Companies do business; (b) to organizations which are exempt solely on the basis of religious, political or fraternal purposes; (c) to organizations whose tax-exempt status has expired; or (d) organizations that are discriminatory in any of the protected categories. If employees have questions about eligibility, they should contact the Sempra Energy Foundation.

Gifts made by employees to educational, arts or cultural organizations will be matched dollar-for-dollar for donations starting at \$25 and up to certain limits.

Examples of qualified organizations:

Schools (K-12, colleges, universities, vocational and technical schools), including PTA support and scholarship funds

Libraries

Museums and historical societies

Theater, dance, choral groups, symphonies and orchestras

Public television and radio