



Cooper Tire & Rubber Company Matching Gift Program

Purpose

The purpose of the Cooper Tire & Rubber Company Matching Gift Program is to enable employees to increase their contributions to eligible educational and cultural organizations as defined below.

Employee Eligibility

All full-time hourly and salaried Cooper employees who have been employed at least six months and all Cooper retirees currently receiving a pension are eligible to participate in the program.

Organization Eligibility

To be eligible for matching funds, an organization must:

1. Be considered as tax-exempt under Section 501(c)(3) of the Internal Revenue Code, and
2. Fit one or more of the categories below:
 - Institutions of higher education currently listed in the U.S. Department of Health, Education and Welfare Directory of Higher Education (includes junior colleges, four-year colleges and universities, graduate and professional schools, seminaries and theological schools).
 - Secondary schools which are accredited in the state in which they operate.
 - Public broadcasting stations, both radio and television.
 - Organizations primarily devoted to the fine arts such as orchestras, art museums, theaters and arts councils.
 - Historical Museums and Societies.
 - Science Museums (includes zoos and botanical gardens).
 - Public Libraries.

Gifts

For each \$1 contributed by the employee, Cooper Tire & Rubber Company will contribute \$1 to the same organization.

Contributions must be actually paid, not just pledged.

Contributions may be in the form of cash or securities. If an employee gives securities as

a gift, the quoted market values must be documented by the employee.

To be eligible for matching, a gift must be at least \$50 and be made within the previous twelve months.

The maximum amount that an employee can contribute for matching in any one calendar year is \$5,000.

Restrictions

Gifts matched may be designated for a specific purpose at eligible organizations, but will not be matched for:

- athletic grants or "booster" clubs
- athletic scholarships
- athletic building programs
- tuition or other attendance costs
- gifts required for admission
- gifts for which the donor receives something of more than nominal value. For example, tickets to concerts, premiums for memberships, etc., would not be matched.
- class or alumni association dues

Instructions

- Fill out the top half of the Matching Gift Form, and send the entire form to the organization, along with the donation.
- The organization should complete the remainder of the form, acknowledging the receipt of the gift and its intended use and return the form to Cooper Tire & Rubber Company.
- Gifts will be matched quarterly, with checks being mailed directly to the organization.
- Employees will be notified that their gifts have been matched. If a gift does not qualify for matching, the organization and the employee will be informed.

Notice

Cooper Tire & Rubber Company reserves the right at any time to amend, modify, suspend, withdraw or terminate, in whole or in part, the Matching Gift Program as herein described.