

Date:

Re: IRA Charitable Rollover Gift

Dear IRA Custodian,

The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, effective from Jan. 1, 2010 to Dec. 31, 2011, permits a rollover directly from an IRA to a qualified public charity.

As the owner of IRA account# \_\_\_\_\_ that is in the custody of your organization, I request that you transfer from that account the sum of \$\_\_\_\_\_ to Fresno Regional Foundation, 5250 N. Palm Avenue, Suite 424, Fresno, CA 93704. Their tax id number is 77-0478025.

It is my intention to make a Qualified Charitable Distribution (QCD) to the Fresno Regional Foundation from my IRA, which may fulfill part or all of my IRA required minimum distribution for this year.

This letter is sufficient authorization for you to make this QCD gift. However, if you require any further documents, please promptly email those to me.

Sincerely,

Name: IRA Owner