FOCUS HUMANITARIAN ASSISTANCE CANADA

DONATION POLICIES & PROCEDURES GUIDE

DONATION OF SHARES OF PUBLICLY LISTED CORPORATIONS

Donation Policy:

a. Only shares of publicly-held corporations that are traded on a stock exchange and as defined "A publicly-traded security may include a share, debt obligation, or right listed on a prescribed list of Canadian and foreign stock exchanges, share in a mutual fund corporation, a unit of a mutual fund trust, or interest in a segregated fund".

b. The donor:
   i) must be the sole registered owner of the shares
   ii) must execute the transfer of shares voluntarily and without any expectation of return or benefit.

c. A minimum market value of $500 of the shares gifted is required.

d. Actual share certificates will not be accepted. The donor must follow the procedures for share transfers through normal share transfer agents.

e. The donor will receive a tax credit based on the market value on the date that the shares are received in the FOCUS Canada account.

f. All costs and commissions on sale charged by our broker will be borne by FOCUS Canada. The charges by the donor's broker will be borne by the donor.

g. FOCUS Canada reserves the right **NOT** to accept a donation of shares:
   i) if the shares are thinly traded, as determined by our brokers.
   ii) if there are restrictions on their transfer.
   iii) if the market value of the shares does not cover the costs of selling the shares.
   iv) if it is deemed that the donation of the shares will result in any violation of the laws of Canada.
   v) or for any other reason deemed appropriate by its Board of Directors.

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Donation Procedures

1.1 Please complete and sign the attached "Share Transfer Form".

1.2 Please send the "Share Transfer Form" and the Share Certificates, if applicable, to your broker. Please note that FOCUS Canada will not accept physical share certificates.

1.3 Please email a copy of the signed "Share Transfer Form" to FOCUS Canada.

1.4 When our broker receives the shares into our account and informs us that the shares have cleared transfer and are acceptable for liquidation, they will inform FOCUS Canada of the market value of the shares. The value will be based on the transfer-in Price into our account, which is usually the Bid Price of the previous days close. FOCUS Canada will inform the donor in writing, of the value.

1.5 It should be noted that FOCUS Canada will not be responsible for any market fluctuations in the price of shares from the time the donor initiates the transfer by sending the Share Transfer Form to their broker and the clearance and final receipt of shares into FOCUS Canada's account as described above.

1.6 Please note that the donor will receive a tax credit based on the market value on the date that the shares are received in the FOCUS Canada account as determined above.

1.7 Please note that in order to have the donation recorded and the tax receipt issued for the current year, the shares have to be received into our account by our broker by December 24th.

1.8 Please consult a tax expert or your accountant for the tax computations resulting from the donation of these shares.

1.9 If you have any questions or concerns regarding this process, please do not hesitate to contact FOCUS Office via e-mail to focus.canada@focusha.org or call at +1 800 423 7972

FOCUS HUMANITARIAN ASSISTANCE CANADA

SHARE TRANSFER AUTHORIZATION FORM – Please send this form directly to your broker

To: _____
(Investment Firm/Advisor)

From: _____
(Client's Name & Account #)

_____
Home Address

_____
City/Province Postal Code

_____
Phone Email

Re: Charitable Donation of Shares to:

Name of Charity: Focus Humanitarian Assistance Canada

Registered Charity B/N: 89564 7055 RR0001

Broker: RBC Dominion Securities - Chris Burns: (416) 289-4150; chris.burns@rbc.com

Brokerage ID: H5R Account #: 417-02755-17

CUID: DOMA DTC: 5002

AUTHORIZATION & DIRECTION

This shall be your good and sufficient authority and direction to transfer _____ (# of shares) of _____ (name of security) a charitable donation to the above account in the name of Focus Humanitarian Assistance Canada.

The Approximate Value of each share is _____

The total value of the donation is _____

Dated at _____this _____day of _____ 20 _____.

_____
Donor's Name Signature

Disclaimer:
By signing above the undersigned, for them accepts that they are not donating the shares so as to take advantage of advance knowledge regarding the stock's future price movement. Furthermore, the donor is not contemplating bankruptcy within the next 12 months. The donor also accepts that the shares were not purchased with illegal proceeds.