This organization is firmly committed to good stewardship of funds entrusted to us by our friends and donors. We promise to use your gifts wisely and effectively in Christ's name.

To insure our financial accountability to you, our donor, we are a member of the Evangelical Council for Financial Accountability.

We fully support the purpose and goals of ECFA, and display its seal proudly to reflect compliance with its membership standards.

"WE ARE SO GLAD WE CAN SAY WITH UTTER HONESTY THAT IN ALL OUR DEALINGS WE HAVE BEEN PURE AND SINCERE, QUIETLY DEPENDING UPON THE LORD FOR HIS HELP, AND NOT ON OUR OWN SKILLS."

2 COR. 1:12 TLB

TAX DEDUCTIBLE GIFTS FOR A NAMED RECIPIENT'S PERSONAL BENEFIT: Tax deductible gifts may not be used to pass money or benefits to any named individual for personal use.

CONFLICT OF INTEREST ON ROYALTIES: An officer, director, or other principal of an organization must not receive royalties for any product that is used for fund raising or promotional purposes by his/her own organization.

ACKNOWLEDGEMENT OF GIFTS IN KIND: Property or gifts in kind received by an organization should be acknowledged describing the property or gift accurately *without* a statement of the gift's market value. It is the responsibility of the donor to determine the fair market value of the property for tax purposes. The organization should inform the donor of IRS reporting requirements for all gifts in excess of $5,000.

ACTING IN THE INTEREST OF THE DONOR: An organization must make every effort to avoid accepting a gift from or entering into a contract with a prospective donor which would knowingly place a hardship on the donor, or place the donor's future well-being in jeopardy.

FINANCIAL ADVICE: The representative of an organization, when dealing with persons regarding commitments on major estate assets, must seek to guide and advise donors so they have adequately considered the broad interests of the family and the various ministries they are currently supporting before they make a final decision. Donors should be encouraged to use the services of their attorneys, accountants, or other professional advisors.

1996