STEP-BY-STEP INSTRUCTIONS FOR TRANSFERRING FUNDS FROM YOUR IRA TO THE UNIVERSITY OF ROCHESTER

1. Contact your advisor/representative at the bank/brokerage firm/financial institution that holds your IRA.

2. Tell your representative that you wish to make a direct distribution from your IRA to the University of Rochester (Federal Tax ID# 16-0743209).

3. Ask your representative for details on how that transaction should be handled, according to that company's procedures.

4. For wire transfer payment to the University, ask your representative to call the University's Office of Gift and Donor Records at (585) 275-3903 for specific transfer instructions.

5. For check payment, request that the check be made payable to the University of Rochester, and indicate that it is "a distribution from the account of (Your Name)."

6. If your representative requests your instructions in writing, send a letter that includes the following language and your signature:

   Please transfer $XXX from my IRA Account #XXYYZZ to the University of Rochester (Federal Tax ID#16-0743209). Please ensure that the transfer goes directly from my IRA account to the University.

   For wire transfer payment, please contact the University of Rochester, Office of Gift and Donor Records at (585) 275-3903 for specific transfer instructions.

   For check payment, please mail to the University of Rochester, Office of Gift and Donor Records, 300 East River Road, Box 270032, Rochester, NY 14627-0032.

   Sincerely,
   Your Name

7. Please mail or fax a copy of your instruction letter to the University of Rochester, Office of Gift and Donor Records, 300 East River Road, Box 270032, Rochester, NY 14627-0032 or Fax # (585) 276-1986.

Please contact the Office of Trusts, Estates & Gift Planning for more information.

You can reach us at (800) MELIORA (800-635-4672) *toll free* or (585) 275-8894; by e-mail **giftplanning@rochester.edu**; or read more online at **www.rochester.giftplans.org**.

Consult your tax advisor about the applicability of these legal principles to your individual situation.

UNIVERSITY of ROCHESTER