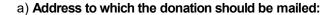


IRA GIFTING INSTRUCTIONS

When a donor indicates that he/she will be giving from their IRA account

The donor initiates the transaction by contacting the IRA account manager/custodian and provides the following information:



Upon This Rock, PO Box 2570; Buffalo, NY 14240-2570

b) Tax ID number:

16-1517131

c) Phone number for verification or for questions:

716.847.8740