

Matching Gifts Program Guidelines

To encourage and support the generosity and community involvement of employees, retirees and board members, Spectra Energy offers the Spectra Energy Foundation Matching Gifts Program, which provides matching funds to the charitable organizations employees, retirees and board members personally support. To maximize the impact, Spectra Energy matches, dollar for dollar, donations made by eligible participants, up to US/CAN \$5,000 per donor per calendar year. The Spectra Energy Foundation reserves the right, in its sole and absolute discretion, to refuse payment of a matching gift to any nonprofit organization, if the Foundation believes or determines that such organization's actions or values are not aligned with Spectra Energy Foundation philanthropic goals. The Spectra Energy Foundation reserves the right to further restricts gifts based on the availability of funds.

WHO CAN PARTICIPATE?

- Full-time employees who have worked at least 30 days.
- Part-time employees who have worked for at least one year with the company.
- Retired employees who receive benefits from Spectra Energy Corporation.
- Active members of the board of directors of Spectra Energy Corporation.
- Retired board members of Pan Energy Corporation, Pan Energy's predecessor companies and Westcoast Energy Inc. who receive benefits from Spectra Energy Corporation.
- Gifts from Spouses or Survivors are not eligible.

WHICH INSTITUTIONS QUALIFY TO RECEIVE MATCHING FUNDS?

An eligible organization for The Spectra Energy Foundation Matching Gifts Program must adhere to all of the following:

- Be located in the United States or in Canada;
- Be recognized by the U.S. Internal Revenue Service as tax-exempt and designated a public charity under Section 501(c)(3) of the IRS code, a U.S. governmental subdivision, or, if in Canada, recognized as a charitable organization registered with the Canada Customs and Revenue Agency (CCRA);
- The U.S. nonprofit organization or Canadian registered charity must also fall into one of the following categories: colleges and universities, private and public elementary and secondary schools, arts and culture, medical disease research, nonprofit hospitals/hospices, libraries and public radio/television, environmental research/conservation/education or disaster relief support to the American or Canadian Red Cross organizations.

Spectra Energy reserves the right to interpret any request in administering the program, and may suspend, amend, or discontinue the program at any time.

WHAT CONTRIBUTIONS ARE ELIGIBLE?

- Must be a personal gift, from the donor's personal funds, which has been paid and not simply pledged. The minimum gift eligible for matching is US/CAN\$50.
- The maximum amount matched per donor per calendar year is US/CAN\$5,000.
- The requested matching gift must be to a qualified organization based in the same country as the employee's Spectra Energy operating company or the retiree's/board member's home country.
- Gifts must be personal contributions made directly to approved institutions.
- The donor's limit is based on the date of the gift.
- Gifts must be in the form of cash, check/cheque, credit card, or marketable securities with a quoted market value. Gifts of securities are valued based on the closing price on the date of contribution. No other form of personal or real property will be matched.
- The Spectra Energy Foundation reserves the right to further restrict gifts based on the availability of funds.

WHAT GIFTS ARE NOT ELIGIBLE FOR MATCHING?

- Any contribution that results in a personal benefit or privilege to the donor, the donor's family or anyone designated by the donor.
- Gifts for building construction or maintenance.
- Gifts to a Parent Teacher Association (PTA), Parent Teacher Student Association (PTSA), Parent Teacher Organization (PTO), Parent Advisory Council, booster club or similar organizations.
- Donations to athletic funds, athletic foundations, athletic facilities or athletic scholarships.
- Alumni(ae) dues or dues for similar groups.

- Tuition payments, contributions made in lieu of tuition or fees, tickets, dues, meals, parking or other benefit.
- Subscription fees for publications.
- Gifts of real estate or personal property.
- Contributions made from money given to the donor by a third party with the understanding that the donor would make a contribution to a specific institution or cumulative gifts from several individuals reported as one contribution.
- Gifts intended to fulfill the tithe or any church-related financial commitment.
- Bequests; life income trust arrangements; any gift that restricts the immediate use of funds by the U.S. nonprofit or Canadian charity.
- Insurance premiums.
- Gifts or payments for primarily political or religious purposes.
- Membership dues for which benefits are received.
- Spectra Energy does not match Charitable Remainder Trusts. The company does not match gifts in which the donee does not have immediate use of those funds from the donor.

HOW THE PROGRAM WORKS

The employee should:

- Complete Part 1 of the form.
- Mail the *original* form, with the donation and any other necessary documentation, to the institution of your choice that meets the criteria listed in the guidelines. (Faxed copies will not be accepted.) The matching amount provided by Spectra Energy will be designated for the same use as the original gift. If there is no designation, the matching gift will be undesignated.

The recipient organization should:

- Complete Part 2 of the *original* application form.
- The authorized officer of the charity must verify the donation, sign the application and return the *original* form to The Spectra Energy Foundation Matching Gift Program, P.O. Box 8809, Princeton, NJ 08543-8809.

All matching gifts will be made in currency of the country where the matching gift request originates. Eligible gifts are processed and matched to institutions on a quarterly schedule. Below is the anticipated quarterly schedule (Dates are subject to change).

Forms Received by:	Matching Gifts Paid by:
January 1	January 31
April 1	April 30
July 1	July 31
October 1	October 31

IS THERE A TIME LIMIT FOR MATCHING MY GIFT?

Gifts must be registered within one year of the date of payment by cash, check, credit card or traded securities. Gifts registered after that time will not be eligible. All gifts must be verified by the recipient institutions in order to be matched.

For more information, please contact the Matching Gifts Program via phone at 866-756-6642, via e-mail at spectra-energy@easymatch.com or visit the Matching Gifts Program Web site at <http://www.easymatch.com/spectra-energy>. Spectra Energy reserves the right to interpret any request in administering the program, and may suspend, amend, or discontinue the program at any time.

Matching Gifts Program Request Form

INSTRUCTIONS

Donor:

- Complete Part 1 of this form — one for each gift. *Please print or type.*
- Send the form with your contribution to the recipient organization.

Recipient Organization:

- Verify receipt of gift.
- Complete Part 2 of this form. *Please print or type.*
- If this is your first matching gift request to the Spectra Energy Foundation Matching Gifts Program, enclose a copy of your Internal Revenue Service 501(c)(3) IRS determination letter and a brief description of your organization's primary purpose if you are a U.S. nonprofit. If a Canadian charity, please provide a description of your purpose and your CCRA registration number.
- Forward form to the address printed below.

PART 1 - DONOR SECTION

EMPLOYEE ID NUMBER

EMPLOYEE NAME

HOME ADDRESS

CITY/STATE/ZIP PROVINCE/POSTAL CODE COUNTRY

BUSINESS TELEPHONE, INCLUDING AREA CODE

E-MAIL ADDRESS

EXACT DATE OF GIFT

\$ _____ \$ _____

AMT. OF GIFT (MIN US/CAN\$50) AMT. OF MATCH REQUESTED (MIN US/CAN\$50)

PLEASE CHECK THE CURRENCY OF YOUR GIFT AMOUNT:

- US \$
 Canadian \$

Type of gift: Please check one:

- Cash Check Credit Card Stock

IF STOCK, NUMBER OF SHARES AND NAME OF STOCK

NAME OF ORGANIZATION

CITY/STATE PROVINCE/COUNTRY

DESIGNATION OR PURPOSE (IF ANY)

I certify that neither my family nor I will derive any direct or indirect financial or material benefit from this contribution. I certify that this contribution does not represent payment for tuition, services or other personal financial obligations. I certify that this total is my own personal contribution only and not the result of a third party or group donation. I further certify this contribution is not in support of an athletic fund, foundation, facility, or scholarship. I have read and understood the guidelines of The Spectra Energy Foundation Matching Gifts Program.

EMPLOYEE SIGNATURE

DATE

Note: All gifts matched by Spectra Energy to all eligible charitable organizations in USA and Canada will be paid in the currency of the original gift.

PART 2 - RECIPIENT SECTION

IF LOCATED IN THE U.S.:

EMPLOYER IDENTIFICATION NUMBER (EIN)

IF LOCATED IN CANADA:

CHARITABLE BUSINESS REGISTRATION NUMBER

ORGANIZATION NAME

ADDRESS

CITY/STATE/ZIP PROVINCE/POSTAL CODE COUNTRY

TELEPHONE, INCLUDING AREA CODE

E-MAIL AND WEB SITE ADDRESSES (IF ANY)

DATE RECEIVED

\$ _____ \$ _____

AMOUNT OF GIFT

TAX DEDUCTIBLE GIFT AMOUNT

PLEASE CHECK THE CURRENCY OF YOUR GIFT AMOUNT:

- US \$
 Canadian \$

I hereby certify that this organization/program meets the eligibility requirements of The Spectra Energy Foundation Matching Gifts Program, and that neither the donor nor Spectra Energy will derive any personal material benefit from this gift or match.

AUTHORIZED OFFICER'S NAME/TITLE (PLEASE PRINT)

SIGNATURE OF AUTHORIZED OFFICE

DATE

MAIL COMPLETED FORM AND ANY REQUIRED ENCLOSURES TO:
The Spectra Energy Foundation Matching Gifts Program
P.O. Box 8809
Princeton, NJ 08543-8809
Phone: 866-756-6642
E-Mail: spectra-energy@easymatch.com
Web Site: <http://www.easymatch.com/spectra-energy>