Policy 2.143
Stock Gift Valuation

Responsible Official: VP for Finance
Administering Division/Department: Controller’s Office
Effective Date: September 1, 2008
Last Revision: June 27, 2008

Policy Sections:

I. Overview

The Controller’s Office is responsible for ensuring all stock donations are valued, approved and booked to
the University’s accounting system in the standard set forth in this policy.

II. Applicability

This policy applies to all stock gifts made to the University.

III. Policy Details

Stock donations are made to the University either through the University’s State Street, Merrill Lynch,
Morgan Stanley or Smith Barney accounts, or by a donor via physical stock certificates to the University. If a
stock certificate is not in the University’s name, a stock power form must be sent to the University
separately. When any of this occurs, a stock valuation must be processed and sent to the University’s
Controller’s Office, the University’s Investment Office, Development and University Relations (DUR), and
State Street if applicable. The valuation must also be sent to the donor and signed by the Vice President for
Finance.

Current stock valuation procedures are available in the Controller’s Office.

IV. Definitions

Stock Gift: A gift of stock shares by a donor for a specified purpose.

V. Related Links and Resources

- Current Version of this policy: http://policies.emory.edu/2.105
- Merrill Lynch Online http://www.newmlol.ml.com
VI. Contact Information

<table>
<thead>
<tr>
<th>Subject</th>
<th>Contact</th>
<th>Phone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stock Gift Valuation</td>
<td>Controller’s Office</td>
<td>404.727.6080</td>
<td><a href="mailto:ctrl@emory.edu">ctrl@emory.edu</a></td>
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VII. Revision History

No previous versions of this policy were found.

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