

YEAR-END CALENDAR NOTES**INSIDE FJC:****FJC EARNS FOUR STARS**

Charity Navigator (CN), one of the country's leading charity evaluation organizations has awarded FJC its coveted 4-star rating for sound fiscal management.

In a letter to FJC, CN's President wrote, "We are proud to announce FJC has earned our sixth consecutive 4-star rating for its ability to efficiently manage and grow its finances. Only 2% of the charities we've rated have received at least 6 consecutive 4-star evaluations, indicating **FJC...outperforms most other charities in America.**"

In these volatile and uncertain economic times, the four stars on the left of this page help illustrate the benefits of having an FJC donor advised fund (DAF). FJC's well-managed DAF helps you to simplify your giving while benefiting from the many tax advantages DAFs provide. With an FJC DAF you can name successors to your account, review and recommend changes to how the account's funds are invested, and recommend that special instructions be added on the cover letter accompanying a grant. Whether you use our new website for online giving or you have a complicated donation that you would like to make, FJC's acclaimed reputation for responsiveness and management is something we are constantly working to maintain.

Please review the following deadlines so we can be sure to complete your transactions this tax year!

Contributions

*Contributions to your FJC account sent via U.S. mail (not FedEx, DHL or others) must be postmarked by **December 31, 2008** to qualify as a 2008 tax deduction. The others must be received by **December 31, 2008**.

*Contributions of securities and mutual fund shares *should be made* as soon as possible. Please notify us in advance of the transfer so we can promptly credit your fund. Brokers tend to be busy at year-end.

*Contributions of **other assets** such as real estate, restricted securities or privately held stock can be made but usually require longer lead times. Please call us first and **ASAP!**

Distributions

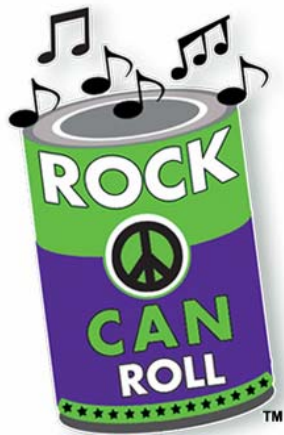
December 8, 2008 is the deadline to ensure a **grant is received** from your account by **December 31, 2008**. **December 19** is the deadline for **2008 grant recommendations**.

NEW RULES FOR START-UP NON-PROFITS

The Federal government issued new regulations that streamline the approval process for organizations seeking tax-exempt status as publicly supported charities.

The regulations replace so-called "advance rulings" that granted public charity status for an initial five-year period. After this timeframe, tax-exempt organizations had to demonstrate that they in fact received a substantial part of their support from public sources to receive final tax exempt status. Now, after their applications for tax-exempt status as public charities are approved, organizations will be given a letter stating they are public charities; good for five years.

As an incubator for new non-profits through FJC's **fiscal sponsorship program**, we hope this new policy does indeed help the nonprofit community. Organizations will still have to show the IRS in their initial applications that they can be reasonably expected to receive the requisite support to be recognized as publicly supported charities.



www.rockCANroll.org

The sad reality is that more people, including those with jobs, are turning to emergency food agencies for assistance, and these agencies have less food to give. More than 35 million Americans, including 12 million children, are living with hunger in this country (based on a study released in November 2006, by the United States Department of Agriculture). Combine the current stock market volatility with other economic issues, and we expect the 35 million to underestimate the current needs.

rock CAN roll, Inc® is a grassroots, volunteer, 501(c)3, non-profit, hunger relief organization and think tank whose mission is to be a source that **CAN** continually restock the shelves of emergency food agencies.

rock CAN roll® collaborates with rock concerts, schools, corporations, and private individuals to collect cans and non-perishable food (and basic provisions) for distribution to local agencies and into the hands of children, seniors and families who live with hunger and poverty.

rock CAN roll, Inc® grew out of a love of rock 'n roll music and a concern for people who live with hunger and in poverty. Their niche to beat hunger and ease the burden of poverty is unique.

Founder and President, Aimée Holtzman, says her vision for the organization is that **rock CAN roll® CAN** become like recycling. Just as people know to put their recyclables out each week, when they see the **rock CAN roll®** logo on concert tickets and promotional materials, "FANS will know to BRING CANS" or a healthy and nutritious non-perishable food donation to that event. It takes time to start a movement, but Aimée believes with help from those who 'get it', it is clear to see that **rCr** is a fast, quick and easy way to restock the dwindling shelves of emergency food agencies throughout the country.

For example, the management of The Capital One Bank Theatre at Westbury, on Long Island, piloted the **rock CAN roll®** program and has proven it is a win-win for all! **rCr** volunteers are on site to accept donations. They pack-up the food, distribute it immediately to local emergency food agencies (within a 5-10 mile radius of the venue) and into the hands of people who live with hunger and in poverty. The organization is very 'GREEN' their 'FOOTPRINT' is small and their impact is immense! **rCr** does not warehouse food!

When FANS show up without food, they often make monetary donations that fund **rCr** initiatives that **CAN** procure more food for more people. One such 'GREEN' initiative is the 'rock CAN shop' Project that enables teens (or any volunteer) who wish to fulfill community service requirements, to do so, on their own schedule. With our list of most-needed foods in hand, along with coupons from the newspapers or internet sites such as FoodCouponsDirect.com, and weekly circulars, **rCr** sends "shoppers" in outlying areas a check (anywhere from \$100 - \$250) to shop for an emergency food agency with-in a five or 10 mile radius of where they live. Many parents comment on what a valuable experience our 'rock CAN shop' program is. They shop with their teens without 'supermarket-wars' on a mission to help others. Not only do their teens learn how to negotiate a supermarket, they see how much \$100 (doesn't) really buy!

With gas and food costs at an all-time high, and the economy in such disarray, **rock CAN roll®** is needed now, more than ever, to get healthy and nutritious food to men, women and children who need it.

rock CAN roll® needs your help to fund a small staff, to grow the organization and to manage the business. If twice a month large venues throughout the country collaborate with **rCr**, think of how many people who would not have to worry about how or what they are going to eat! Madison Square Garden, for instance seats nearly 20,000 people! John Lennon told us to ... Imagine there's no hunger...that is what **rock CAN roll®** does.

The **rock CAN roll® organization** is always looking for new collaborators, volunteers, supporters and friends to help in their quest to beat hunger. To learn more about **rock CAN roll®**, contact Aimée Holtzman at Aimee@rockCANroll.org and visit their website www.rockCANroll.org.