## Coast Guard Foundation – Statement of Joint Allocation

To support United States Coast Guard members and their families, the Coast Guard Foundation utilizes a direct mail program for some of our communication and fundraising efforts. The direct mail program reaches an audience that may come in contact with the Coast Guard while boating, sailing, fishing and engaging in other outdoor water sports. Our mailings are intended to generate funds to support Coast Guard Foundation programs that benefit Coast Guard service members and educate our audience about boater safety and what to do should they find themselves in danger on the water. As a result, in accordance with the Financial Accounting Standards Board (FASB) guidelines, the Coast Guard Foundation allocates a portion of our direct mail costs to program services and to fundraising.