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# Surplus Food Donations

***A socially responsible and  
simple alternative  
to throwing away surplus food***



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# Food Donation Connection

## Our Vision

When they had all had enough to eat, Jesus said to his disciples, "Gather the pieces that are left over. ***Let nothing be wasted.***"

John 6:12 (NIV)

## Our Mission

Expand our global network linking available sources of surplus food to those in need through existing charitable organizations.

Grow our company in a manner that provides a level of profitability necessary to carry out our vision.

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# Prepared Food Donations

- ✓ **From 14,000 locations (1,300 companies)**

Restaurants, universities, hospitals, airports, motorways, malls, grocery stores, convenience stores

- ✓ **To 10,000 recipients**

Shelters, rescue missions, YMCA afterschool programs, Salvation Armies, Boys & Girls Clubs, food banks

- ✓ **Countries include** U.S., Canada, Poland, Mexico

- ✓ **1.8 million donation transfers annually**

- ✓ **65 million pounds annually**

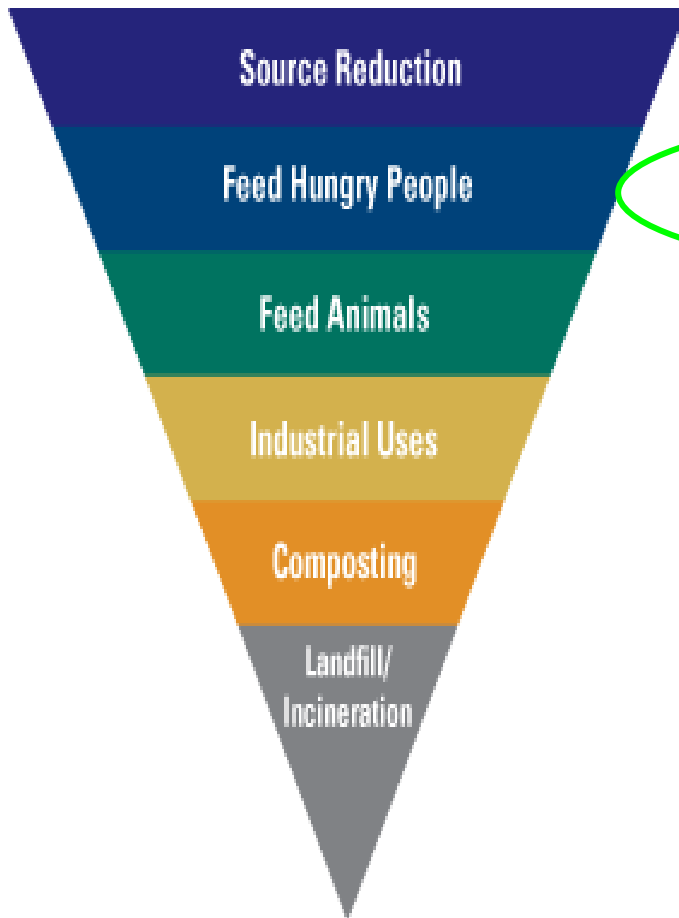
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# Why Donate Surplus Food?

- ✓ **Employee Pride & Engagement**
  - ✓ **Environmental - Waste Reduction**
  - ✓ **Sustainability**
  - ✓ **Community Relationships**
  - ✓ **U.S. Incentives Encourage Donations**
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# Food Waste Recovery Hierarchy\*



**Source Reduction – Reduce the volume of food waste generated**

**Feed People – Donate extra food to food banks, soup kitchens and shelters**

**Feed Animals – Provide food to farmers**

**Industrial Uses – Provide fats for rendering and food discards for animal feed production**

**Composting – Convert food scraps into a nutrient rich soil amendment**

**Landfill Waste**

\* US EPA has developed a food waste recovery hierarchy to illustrate how productive use can be made of excess food. The hierarchy emphasizes practices that provide the greatest ecological, economic, and social benefits, with disposal as the last option.

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# Liability Protection

**Bill Emerson**

**Good Samaritan Food Donation Act**

**Public Law 104-210, signed in 1996**

**Liability protection, except in cases of  
gross negligence or intentional misconduct**

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# What are the Tax Incentives?

U.S. Tax Code provides an *enhanced tax deduction*  
the lesser of  $\frac{1}{2}$  of the gross profit or basis cost

Example Benefit Food Item	Product Sold	Surplus Not Donated	Surplus Donated
<i>Sales Revenue</i>	\$10.00	\$ .00	\$ .00
<i>Basis cost (food &amp; direct labor)</i>	\$3.25	\$3.25	\$3.25
<i>Gross margin/ (loss)</i>	\$6.75	(\$3.25)	(\$3.25)
<i>Enhanced tax deduction</i>	--	--	(\$3.25)
<i>Total income/ (deduction) for tax</i>	\$6.75	(\$3.25)	(\$6.50)
<i>Tax (assumes federal marginal tax rate of 21%)</i>	(\$1.42)	\$.68	\$1.37
<i>Gross margin/ (loss) after tax</i>	\$5.33	(\$2.57)	(\$1.88)

*In this example, donating reduces after tax cost of surplus food by 27%.*

# Safely Donating Prepared Food



**29 Years**

**110 Million Pounds**



**23 Years**

**84 Million Pounds**



**18 Years**

**45 Million Pounds**



**18 Years**

**28 Million Pounds**



**14 Years**

**12 Million Pounds**



# Leaders Donating Prepared Food



# Example Recipients



Inter-Faith Food Shuttle

Just a few of our 10,000 active agencies

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# Important Steps

- ✓ **Food safety is first**
  - ✓ **Identify potential donation items**
  - ✓ **Select qualified charities**
  - ✓ **Provide ongoing support & management**
  - ✓ **Track donations**
  - ✓ **Calculate & report savings**
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# Harvest Program Equipment

**Cambro® Pans**



**Food Safe Storage Bags**

**Transport Bins**



**Insulated Transport Pouches**





# Process for Food Service

**Identify**



**Measure**



**Store**



**Scan**



**Package**



**Record**



# Process for Charities

Pickup



Serve or Distribute



Transport



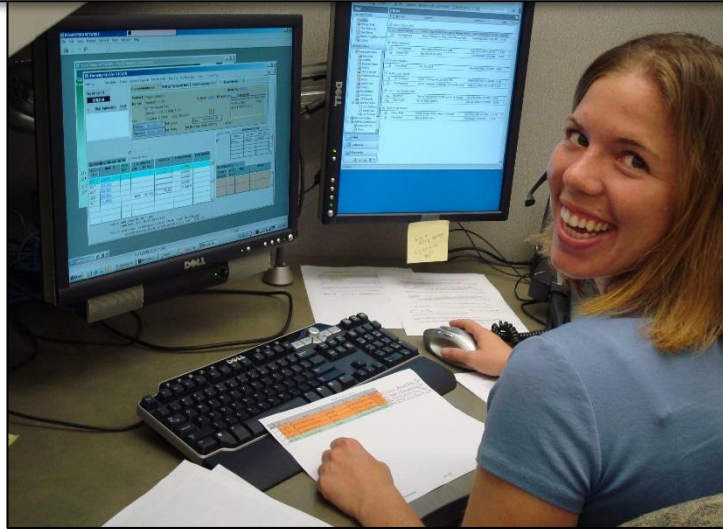


# Ongoing Support and Management



***No charge to Agencies***

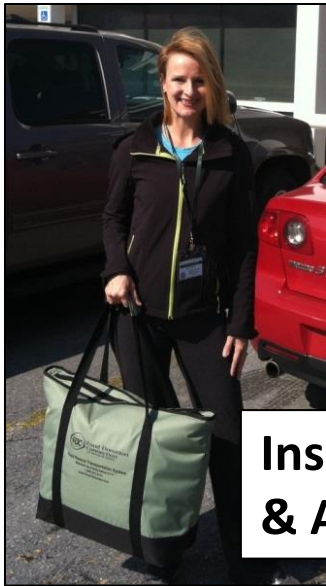
***Live Answer Harvest Support Center***



**eLog Mobile**

***Food stays within 5 miles***

**KEEP IT  
LOCAL**



**Insulated Transport Pouches  
& Agency ID Badges**

# FDC Technology – eLog

- ✓ ***eLog Mobile* tracks all donations**
- ✓ **Donation data entered by donor**
- ✓ **Local charity picks up food**
- ✓ **Charity verifies donation and signs the Donation Acknowledgement Form (DAF) electronically**
- ✓ **Ability to notify charities of recalls of donated food**





# What are the advantages?

- ✓ **Proven program**
- ✓ **Variety of food**
- ✓ **Local availability**
- ✓ **Immediate impact**
- ✓ **Positive impact on environment**
- ✓ **Free to hunger relief organizations**
- ✓ **Tax incentives encourage donations**



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# USA or Canada Contact



**1-800-831-8161**

**[Development@foodtodonate.com](mailto:Development@foodtodonate.com)**

**[www.FoodToDonate.com](http://www.FoodToDonate.com)**

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