THE HARRY E. AND OLIVE T. BARTH CHARITABLE TRUST:
Policies, Procedures and Guidelines For
Administration of the Trust

I. Advisory Committee.

To assist and advise the Trustee and the Community Foundation for the Ohio Valley, Inc. ("Community Foundation") in identifying projects and making recommendations for specific public or charitable entities, projects or programs, the Community Foundation shall appoint an Advisory Committee of five (5) members: (i) One member shall be recommended by the Board of Directors of the Olive Branch Animal Rescue & Refuge, Inc.; (ii) One member shall be appointed by the Board of Directors of the Tyler County Heritage and Historical Society, or in the event it ceases to operate or exist, any similar organization formed within the City of Sistersville as a non-profit organization that engages in activities substantially similar; (iii) One member shall be recommended by the Sistersville Public Library; (iv) One member from the Sistersville office of Wesbanco Bank, Inc.; and (v) One member who shall be the trust officer of Wesbanco Bank, Inc. who administers the Barth Charitable Trust (as hereinafter defined). These advisors are to be appointed for four (4) year terms and shall meet at least annually to recommend to the Community Foundation the funding of such programs or projects, within the general guidelines established by the Trust (as hereinafter defined), as to such advisors seem most deserving and worthwhile. No person who is elected or appointed to public office is permitted to serve as a member of the Advisory Committee. Vacancies may be filled by the Community Foundation. Members of the Advisory Committee may be affiliated with Wesbanco Bank, Inc. and the Community Foundation and they also may recommend projects that may benefit organizations in which they are members or are otherwise interested without adversely affecting the recommendation.

Should a member of the Advisory Committee resign or be unable to act as a Committee member, the Community Foundation may appoint a successor, so long as, after the successor individual is named, the advisory committee continues to meet the requirements as set forth above. Individuals may be appointed to consecutive four (4) year terms in the discretion of the Community Foundation.

Minutes of Advisory Committee meetings shall be maintained by the Trustee to provide continuity in the administration of the Trust and to reflect adherence to the terms of the Indenture.

II. Eligible Beneficiaries.

On an annual basis, the Community Foundation will approve specific charitable and public entities and projects and programs of a charitable or public nature which will comply with the private foundation provisions of the Internal Revenue Code as recommended by the Advisory Committee. Civic and governmental entities may be considered as well as any Section 501(c)(3) organization, which will use any distribution from the charitable trust for charitable, religious,
scientific, literary or educational purposes. However, no part of this Trust fund shall inure to the benefit of any private shareholder or individual, and no part of the direct or indirect activities of the Barth Charitable Trust shall consist of carrying on propaganda, or otherwise attempting to influence legislation, or of participating in, or intervening in (including the publication or distribution of statements), any political campaign on behalf of any candidate for public office. Additionally, this Trust shall not conduct any activities not permitted by an organization exempt under Section 501(c)(3) of the Internal Revenue Code and its regulations as they now exist or as they may be amended, or by an organization, contributions to which are deductible under Section 170(c)(2), and the exclusively public purposes of a state or political subdivision thereof as contained in Section 170(c)(1) of such code and regulations as they now exist or as they may be amended.

Initially, the Advisory Committee will recommend the year’s gifts and grants on an annual basis at its annual meeting which shall be held in the third calendar quarter of each year to afford review and approval by the Community Foundation and sufficient time for payment of the grant upon award to the recipient. The minimum grant under the yearly recommendation shall be $5,000.00.

Public agencies, governmental subdivisions, or public charitable organizations may submit, on an annual basis, a grant application to the Barth Charitable Trust, in care of Wesbanco Bank, Inc., One Bank Plaza, Wheeling, West Virginia, 26003. An application form is attached to these Policies and Procedures. Applying organizations will need to provide organization information including the type of organization and the specific purpose for which funds are being sought.

III. Trust Activities and Limitations.

A. Provisions of the Barth Charitable Trust.

The Barth Charitable Trust was created by Olive T. Barth pursuant to the provisions of a Second Amended and Restated Trust Agreement dated September 5, 2002, by and between Olive T. Barth and Wesbanco Bank, Inc., as Trustee (referred to herein as the “Trust Indenture” and “Barth Charitable Trust”). Pursuant to recommendations of the Internal Revenue Service, the Barth Charitable Trust was reformed by Order of the Circuit Court of Tyler County, West Virginia, in Civil Action No. 07-C-71(K), by Order entered November 1, 2007, wherein certain required alternative dissolution language was added to the terms and conditions of the Trust Indenture as follows:

A. Upon the dissolution of the organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not disposed of shall be disposed of by the Circuit Court of the county in which the principal office of the organization is then located, exclusively for such
purposes or to such organization or organizations, as said Court shall
determine, which are organized and operated exclusively for such purposes.

Subsequent to receipt of the Order reforming the Trust Indenture, the Barth Charitable
Trust did receive an appropriate determination letter from the Internal Revenue Service
confirming its tax exempt status under Section 501(c)(3) of the Internal Revenue Code by letter
dated January 13, 2008. Accordingly, the Barth Charitable Trust is an exempt organization for
federal income tax purposes but it was classified as a private foundation within the meaning of
Section 509(a) of the Internal Revenue Code.

The specific provisions governing the administration of the charitable purposes of the
trust are found in Item Seventh of the Trust Indenture. This item creates a perpetual charitable
trust to be held by the Trustee in trust for the uses and purposes of and to be distributed as
directed, within the guidelines established in the Trust Indenture, by the Community Foundation
for the following purposes:

I. To pay all expenses of each project, as each project is
approved by the Advisory Committee and the Board of Trustees of the
Community Foundation.

II. To make such payments for the beautification, benefit and
improvement of the City of Sistersville and of Tyler County, West Virginia,
as permitted under Sections 170(c), 2055(a) and 2522(a) of the Internal
Revenue Code, as amended, and as may be in effect at the time when any
income of the Barth Trust is distributed with the instructions, to the extent
permitted by the above-mentioned sections of the Internal Revenue Code,
that the projects funded shall, from time to time, include, if possible, the
following:

(1) A program to assist in the payment of the
costs of spaying and neutering dogs and cats for people
who are unable to pay for this service, and an animal
adoption program, to pay the costs associated with finding
permanent homes for abandoned dogs and cats, including,
but not limited to, payments for fees to veterinarians and
advertising, both of which programs shall be operated by
the Olive Branch Animal Rescue & Refuge, Inc. and no
more than a total combined amount of Six Thousand
Dollars ($6,000.00) of the net income of the Barth Trust per
calendar year shall be expended for both of these programs.
The Olive Branch Animal Rescue & Refuge, Inc. shall
have discretion to allocate funds between the two programs
and to direct the usage of the funds.

(2) The Trustee may provide to the Olive
Branch Animal Rescue & Refuge, Inc. funds to purchase
additional acreage for the animal shelter and to maintain a wildlife refuge. The Trustee shall assist the Olive Branch Animal Rescue & Refuge, Inc. in locating additional acreage contiguous with the animal shelter for the purposes of expanding the animal shelter and enlarging the integrated wildlife refuge area. The Trustee shall provide the necessary funds for the purchase of such property which shall then in turn be deeded to the Olive Branch Animal Rescue & Refuge, Inc. The amount to be provided for such purposes shall be in the sole discretion of the Trustee within the guidelines hereinabove established. In no event, should an amount in excess of the fair market value of the property at the time of purchase be provided for such purposes.

(3) All references herein to the Olive Branch Animal Rescue & Refuge, Inc. refer to the entity performing the public services herein described. If the entity performing such services is operating under a different name, then such other entity as is actually performing such services in Tyler County, West Virginia, shall be substituted therefore in the discretion of the Trustee. In either event, the organization receiving such support from the Barth Trust must then be qualified as a tax exempt organization under Section 501(c)(3) of the Internal Revenue Code, as amended, for which deductions are permitted under Section 170(c), 2055(a) and 2522(a) of the Code. Provided such entity is so qualified, then the Trustee may also distribute funds annually, or in more frequent intervals, in its sole discretion, to such entity to assist the organization in paying its utilities, insurance and other operating costs as the Trustee shall determine appropriate.

(4) For the preservation and capital maintenance within the City of Sistersville of the City Building located on Diamond Street in said City, with some funds for reconstruction, if necessary, to maintain the integrity of the said City Building. Routine maintenance shall not be included for such purposes and shall be paid by the said City from sources other than this Trust. Any amounts expended for such purposes shall be provided by the Trustee only after appropriate written application is made to, and approved by, the Board of Trustees of the Community Foundation for each such year.
(5) [This provision of Trust Indenture no longer applicable]

(6) The sum of Ten Thousand Dollars ($10,000.00) shall be annually distributed to the Nature Conservancy for use where the need is greatest.

III. With the exception of the purchase of additional acreage for the Olive Branch Animal Rescue & Refuge, Inc., the Trustee shall have no discretionary authority to invade the principal of the Barth Trust, except to the extent otherwise required by the provisions of the Internal Revenue Code, as amended, with respect to private foundations as hereinafter described. The Trustee may also utilize the total return concept for determining annual distributions in accordance with the provisions of the West Virginia Uniform Principal and Income Act.

IV. The Trustee shall devote and apply the property by this instrument vested in the Trustee and the income to be derived therefrom exclusively for charitable, religious, scientific, literary, or educational purposes, either directly or by contributions to organizations duly authorized to carry on charitable, religious, scientific, literary, or educational activities; provided, however, that no part of this trust fund shall inure to the benefit of any private shareholder or individual, and no part of the direct or indirect activities of this Trust shall consist of carrying on propaganda, or otherwise attempting to influence legislation, or of participating in, or intervening in (including the publication or distribution of statements), any political campaign on behalf of any candidate for public office. Notwithstanding any other provision, this Trust shall not conduct any activities not permitted by an organization exempt under Section 501(c)(3) of the Internal Revenue Code and its regulations as they now exist or as they may be amended, or by an organization, contributions to which are deductible under Section 170(c)(2), and the exclusively public purposes of a state or political subdivision thereof as contained in Section 170(c)(1) of such Code and regulations as they now exist or as they may be amended.

V. The Trustee shall designate and determine annually specific charitable and public entities and projects and programs of a charitable or public nature which will comply with the private foundation provisions of the Internal Revenue Code, and distribute to such public agencies, governmental subdivisions, or public charitable organizations as thus selected, the income from such Trust no less frequently than annually to provide funding for such programs as the Trustee shall determine most suitable and appropriate from year to year, and in such manner as not to become subject to the tax on undistributed income imposed by Section 4942 of the Internal Revenue Code or corresponding provisions of any subsequent federal tax laws.
VI. If, in the judgment of the Board of Trustees of the Community Foundation, the funds available for distribution should exceed the need for those funds in the City of Sistersville and in Tyler County, the funds may be distributed for such other charitable purposes as will more effectively promote the public welfare.

VII. The Board of Trustees of Community Foundation shall have final approval for all projects funded by the Barth Trust.

B. Private Foundation Distribution Rules.

Section 4942 of the Internal Revenue Code requires that private foundations spend a minimum amount of their funds annually to accomplish charitable or exempt purposes directly or to make grants to organizations which will directly use the funds to accomplish charitable purposes. This section is designed to accomplish its goal by imposing a series of taxes on any private foundation that fails to distribute its minimum distributable amount.

Section 4942 discusses the annual minimum distributable amount of a private foundation. The Barth Charitable Trust will be required to distribute the minimum investment return plus repayments of amounts previously treated as qualifying distributions less taxes imposed on the private foundation under Subtitle A and Section 4940. A foundation’s minimum investment return is equal to five percent (5%) of the aggregate fair market value of all the foundation’s assets not used directly in charitable activities. A foundation must value its securities for which market quotations are available monthly and its other non-charitable assets annually (with the exception of real estate which may be valued every five years).

A foundation is given two (2) years in which to make qualifying distributions equal to its minimum distributable amount - the year for which the minimum distributable amount is calculated and the subsequent year. Any part of the minimum distributable amount not timely offset by qualifying distributions results in undistributed income upon which the excise tax is imposed. Provision is made for a five (5) year carryforward of excess qualifying distributions.

Failure to comply with the minimum payout requirements of Section 4942 results initially in a tax of 15% on the foundation’s undistributed income, the amount which should have been, but was not, paid out. The foundation is given ninety (90) days after notification by the Commissioner of its failure to make minimum distributions in which to correct the under distribution by making sufficient additional qualifying distributions. If the timely correction is not made, an additional tax equal to 100% of the amount remaining undistributed is imposed.

As adopted the ___ day of ____________, 2008 by the Community Foundation for the Ohio Valley, Inc.