



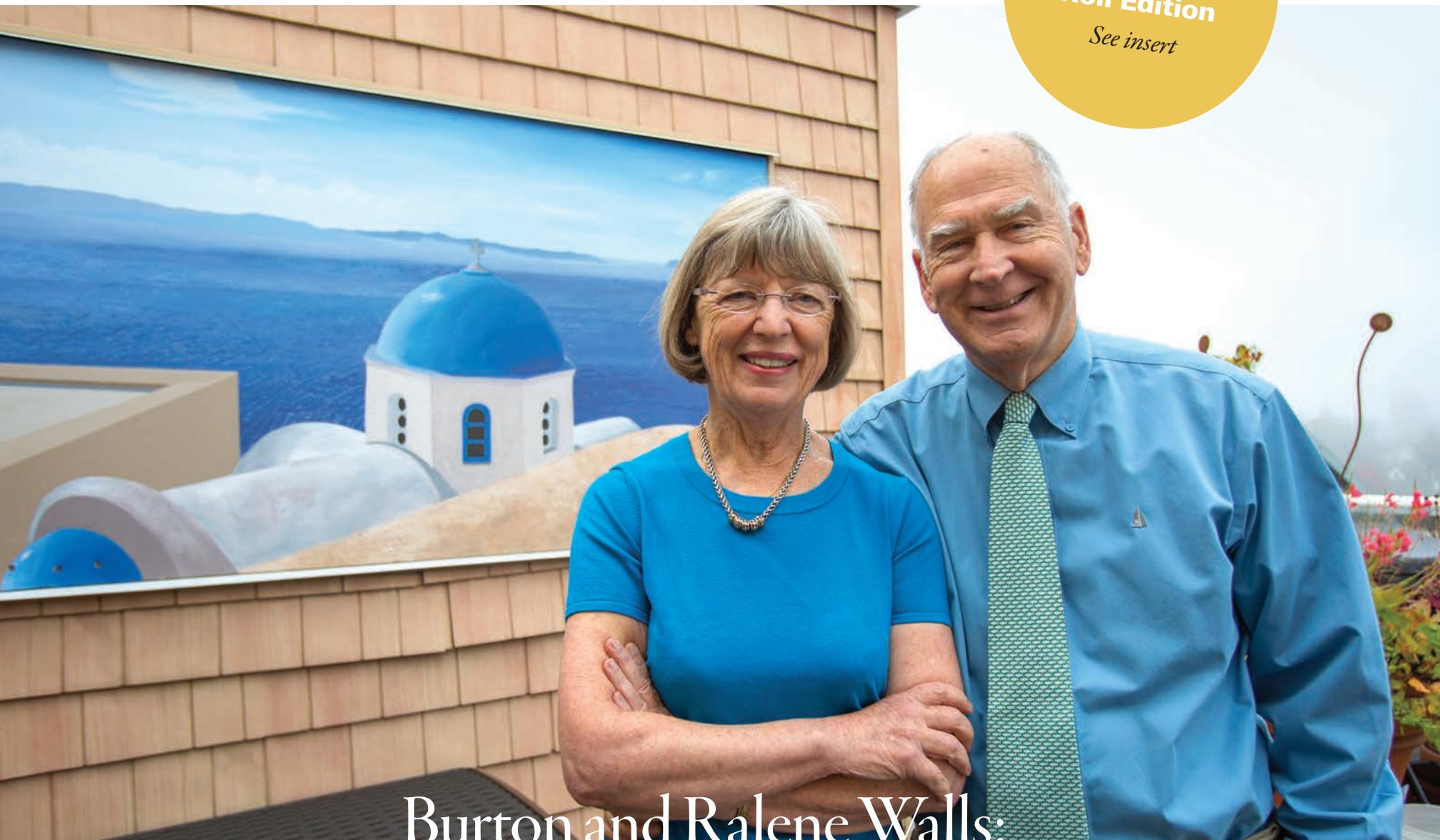
AUTUMN 2013

Significance

CHANGING THE WORLD THROUGH CHARITABLE GIFT PLANNING

SEATTLE PACIFIC UNIVERSITY

Expanded Honor
Roll Edition
See insert



Burton and Ralene Walls:

Common Ground to Build Upon

When teenager Burton Walls was let go from his job at the hardware store on the last day of high school, it felt at first like defeat. He needed the money from the summer job to help pay for the first year of expenses at Seattle Pacific College that fall.

Unemployed and with no prospects, he asked his father what to do. Wesley Walls suggested why not paint houses? A family friend showed him how, and Burt earned \$3,000 by summer's end.

It wasn't long, though, before he'd spent a third of his nest egg with little to show for it. He went back

to his dad, the dean of liberal arts at Seattle Pacific, who suggested he take a bank loan for a thousand dollars and invest \$3,000 down on a duplex for sale.

At the age of 18, college freshman Burton Walls became a landlord.

The next year, he paid off the bank, more than covered those school expenses, and eventually sold the property for more than double what he paid for it.

Thus began a real estate investment career that has provided a comfortable living for Burt, his wife, Ralene, and their two children. And now that the children are on

Joel and Lindsey VanderHoek: In the Habit of Giving

The VanderHoeks say they give because Jesus gives. Joel and Lindsey, both Class of 2009, believe that ultimately all of the resources they have belong to the Lord.

"It's important to know and understand the organizations we give to," says Joel, who along with Lindsey gives at the President's Circle "young alum" level — \$100 for every year since they were in school. "Knowing Seattle Pacific the way we do, we love to give back."

The couple met their junior year at SPU while attending a student government finance board meeting. Today they have fun staying connected to SPU through learning and fellowship opportunities, as well as through giving of their time, talent, and finances. Until a recent move to Lynden, Washington, where Joel grew up, both were active on the Young Alumni Council. Joel served a three-year term on the SPU Board of Trustees. Homecoming draws them each year, and they are sponsors of a table at SPU's annual Downtown Business Breakfast.

The young entrepreneurs own Northbound Sporting LLC, an export business that helps customers in Australia, Canada, New Zealand, and the U.K. navigate the complexities of acquiring firearms from the U.S. Lindsey, who was a family services coordinator for Seattle Children's Hospital, helps run the business while developing her own professional photography enterprise, HOEK Photography. She loves to "capture joyful moments in all stages of family life."

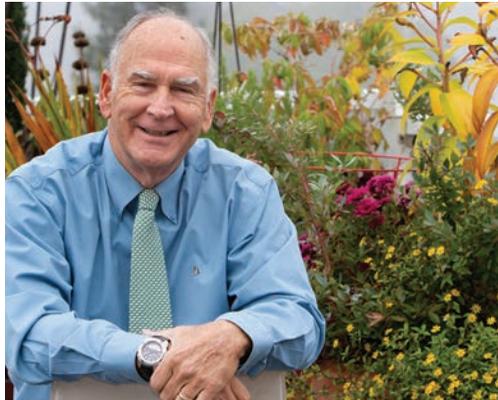
"As students, we both were recipients of generous scholarship support," says Joel. "Generosity is an important biblical principle in life, whether you're just starting out or after having a successful career. The result for us has been to experience hands-on the work that God continues to do in and through SPU."



CONTINUED FROM COVER

their own, it provides funding for the couple's world travels to Antarctica, Dubai, Norway, Russia, Switzerland, and, in January, Tanzania.

"Burt always wanted to be self-employed and not work for anyone else," Ralene says. "We're real different. I did the books; he took care of the properties." Burt says his Accounting 101 class taught him at least one valuable lesson. "In the world of business, hire someone who loves to do the thing you're not good at."



Or, Ralene could add, marry one. The couple has worked hard at their 41 years together. "I'm a risk-taker; she's not," Burt says. "One tempers the other."

The Wallses met on a blind date arranged by a roommate. "We were four girls living together," says Ralene. "Everything was broken. Burt fixes things."

"I fix things," her husband protests in jest, "except for the Internet."

What he saw and experienced in his own family set Burt on a path of buying and trading up in real estate — and giving back. "My

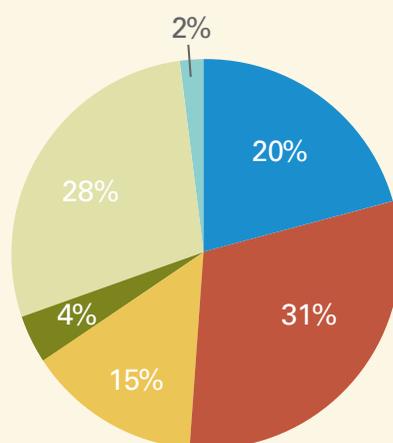
dad believed in Seattle Pacific and basically gave his whole life to it for nearly 40 years. My mom and dad (Elizabeth and Wesley Walls) didn't have a great deal of money but one thing they did have was an apartment building that backed onto Seattle Pacific. It provided them with enough income to make the difference between just getting by and living with some comfort. That was a message to me. And Dad's brother, my Uncle Paul, who was a longtime chair of the SPU Board of Trustees, invested money, time, and energy into making Seattle Pacific a reality, seeing it through several financially hard times."

Over the years, gifts in the name of Paul and Vera Walls, the fruit of their wise real estate investments, have funded many SPU initiatives, including a lecture series, a faculty chair, and a scholarship endowment. The Walls Advancement Center, home of SPU's Advancement Services, is named in Paul's and Vera's honor.

Among Burt's and Ralene's gifts to SPU are an apartment building near campus for temporary faculty housing and an endowment that funds the Walls Distinguished Speaker Series in the School of Business and Economics.

They are grateful for the blessings of their lives. Daughter Annie operates a weight loss clinic. Son Preston is a real estate investor and property manager who looks after his parents' properties. Four grandchildren bring joy to family gatherings. And not three miles away from home base, SPU remains a dynamic testament to one family's multi-generational philanthropy.

2012–13 Giving by type of gift



● Scholarships	\$1,339,708
● Program Support	\$2,007,621
● Endowment	\$949,757
● Charitable Trusts & Annuities	\$247,548
● Wills/Bequests	\$1,840,024
● Capital Improvements	\$139,950

Making Tax-Free Gifts From Your IRA

The IRA charitable rollover legislation allows you to transfer lifetime gifts up to \$100,000 using funds from your individual retirement account (IRA) without undesirable tax effects. You may contribute funds if:

- You are age 70½ or older at the time of the gift.
- You transfer up to \$100,000 directly from your IRA. This opportunity applies only to IRAs and not to other types of retirement plans.
- You transfer the funds outright to one or more qualified charities.
- You make your gift by December 31, 2013.

For assistance with making an IRA charitable rollover gift to SPU, please contact the Office of Endowments and Gift Planning at 206-281-2702 or email giftplanning@spu.edu.

2012-13 Honor Roll of Donors



We hope you enjoy this expanded edition of *Significance*, which celebrates the donors whose leadership gifts and annual contributions make a difference for our students, our university, and our world. The complete Honor Roll of Donors may be viewed online at spu.edu/donors.

Thank You From President Dan Martin

Just recently, a gift of \$5 came in Seattle Pacific University's mail. It was sent by 9-year-old Jonah M. to Biology Professor Tim Nelson. In his letter, Jonah said his favorite animal is the giant Pacific octopus and that he plans to become a marine biologist. Jonah asked for his gift to go to the Blakely Island Field Station, Seattle Pacific's wilderness research campus located in the San Juan Islands.

You can imagine that this gift was inspiring to us. Young Jonah is investing in the future — his own future, and that of marine science and SPU.

At Seattle Pacific, we receive all gifts with tremendous gratitude. We know that our ability to provide students with an outstanding and affordable Christian education begins with you, the donor. Like Jonah, you are investing in the future.

Many of you have given toward student scholarships, and this puts the distinctive SPU experience within reach of more students. Ultimately, your gifts help prepare young people to go out from this place to positively influence the world in diverse professions and walks of life.

Whether you gave SPU \$5 — or much more (and many of you have) — you are changing lives.

So thank you all, including Jonah, for generously supporting Seattle Pacific. May God bless you.

With gratitude,

Daniel J. Martin
President

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With heartfelt thanks we honor our President's Circle members who made annual gifts of \$1,000 or more to support SPU and its students.

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The Wellspring Society honors those who have chosen to support Seattle Pacific University and its students this year, and in years past, through their financial or estate plans. Specifically, Wellspring Society members have funded charitable remainder trusts or gift annuities, have included SPU in their wills or revocable living trusts, have made Seattle Pacific a beneficiary of their retirement plan assets or life insurance policies, or have gifted a home or farm to SPU while reserving the right to live there during their lifetimes. As you can see from these thoughtful and well-planned gifts, our Wellspring Society members are helping to change the world, one promising student at a time.

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Singing BY THE Canal

David Sung

Sophomore David Sung remembers his college search very well. Bright, articulate, personable, and big-hearted, he had a lot going for him and one tall challenge.



He discovered that the government loans and scholarship stream for international students was a dry riverbed. Without financial assistance, his dreams of attending a big California school like UCLA evaporated. He might have to go back to South Korea, dashing his dreams and those of his single mother, who worked hard for a different life for her son than the family brokenness they had left behind.

David had the drive but did not have the money.

He was in a state of panic. College application deadlines were fast closing. He cried out to God, “Where do you want me to go?”

That’s when he received an email invitation to travel to a local Applebee’s Restaurant where he met admissions counselors from a school he had never heard of — Seattle Pacific University. “They answered all of my questions and all of my concerns,” says David, a nursing major. “Everything out of their mouths addressed things I’ve come to love. Dorm life. Campus activities. Great professors. A smaller, more personal school.”

And scholarships. David receives both a Philip W. Eaton Scholarship and a Trustees’ Scholar Award. Those, along with a job cleaning campus buildings and collecting recyclables, now cover half of his school expenses.

“This is an incredible school I wouldn’t trade for the world,” he says. He thinks about the donors who give so selflessly and consistently to make educational dreams such as his come true. “They have given me SPU, and SPU has given me Seattle at my reach. I am learning to take this opportunity to love people, and to spread the gospel.”

Baptized at age 9, David says the “100 percent transformation” happened last Winter Quarter when he read the book *Crazy Love* by Francis Chan. The book, popular among David’s friends, explores how not to miss the relentless love of God and how to pass it on to others outside church walls. “There is no meaning,” he learned, “unless what’s done is done for God and with God.”

He felt convicted to start what he calls “little homeless adventures” in downtown Seattle. Equipped with four sandwiches in a backpack, a Bible, and his wallet, he walks the pavement striking up conversations about life, offering sandwiches to the hungry, and speaking the name of Jesus. “By lavishing people with the truth and love of God, I came alive!”

He found strength in the quiet and solitude of Alexander Chapel in Alexander Hall. “A huge music guy,” he likes to play drums and piano, or just grab a guitar, head down to the Lake Washington Ship Canal, and simply “sing to God.”

A member of last year’s Student Homecoming Committee, David has this year joined Advancement Core to help cultivate relationships between students, alumni, and donors. He’s excited that nursing is such a relational profession and is eager to study anatomy and physiology, two of his passions. And above all, he wants the students who come after him to have their own great experience at SPU and to know that where there’s a will, donors ensure there’s a way.



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Year-End Giving Made Easy

Thank you for your past contributions to Seattle Pacific University and for considering another gift before year-end to continue your support of SPU students, faculty, and programs. Your partnership in our mission is making a difference in students' lives and is deeply appreciated. Here are a few year-end giving tips:

- To make your gift online with your credit card, go to spu/givenow and follow the simple steps outlined there.
- New this year is a step that allows you the opportunity to automatically repeat your gift either monthly or quarterly through the secure credit card information you enter.
- If you prefer to send a check, please make it out to Seattle Pacific University and mail it to 3307 Third Ave. W., Suite 304, Seattle, WA, 98119-1957. Please add a note if you wish to designate the gift to a particular endowment, to The University Fund, or to a specific program. Your envelope must be postmarked no later than 12/31/13 if you wish to deduct your gift in the 2013 tax year.
- Finally, if you have other assets you would like to contribute, such as appreciated securities or real estate, please contact the Office of Endowments and Gift Planning for assistance by phoning 206-281-2702 or emailing giftplanning@spu.edu.

Did you know

Giving Stock to SPU May Be More Beneficial Than Giving Cash?

There are many reasons why you may want to consider using stocks, mutual funds, or other securities to make a gift to Seattle Pacific. Here are a few to think about.

- 1 When you give appreciated securities owned for longer than one year, you can deduct their full value, not just the amount you paid for them. You also do not have to pay capital gains tax you would owe in the event of a sale. This allows you to use the "paper profits" in the investment to support SPU while eliminating tax on the gain.
- 2 What if you are hesitant to give a security that has increased in value because you believe it may be worth even more in the future? In that case, instead of giving cash to SPU, consider giving the security, deducting its full value, and bypassing capital gains tax on the increase in value. You may then use the cash you would otherwise have given to SPU to repurchase the same security at its current price. You now have the same amount invested in the security as before, but with a new, higher cost basis. If the security later grows in value and you sell it, you will owe tax only on the increase from the time you repurchased it.
- 3 Using appreciated securities to fund life-income agreements with Seattle Pacific, such as gift annuities and charitable trusts, is also a wise choice for many people. These plans typically feature immediate income tax benefits. They can also offer a way to convert low-yielding securities into a source of increased income without incurring capital gains tax at the time of the gift. And, because the assets used to fund these agreements will ultimately be used by Seattle Pacific to support our students and programs, they are generally not subject to gift or estate taxes as well.

If you have questions about using securities to support Seattle Pacific University, please contact the Office of Endowments and Gift Planning at 206-281-2702 or at giftplanning@spu.edu. Also, please visit our website at spu.edu/giftplanning.



Find More on Our Gift Planning Website

Our Gift Planning website is a free tool to help you think about financial and estate planning, as well as ways to benefit SPU in your future plans.

There are many articles, suggested planning techniques, and special tips to consider based on what stage of life you're in. You can learn about wills, annuities, trusts, and numerous other ways you can be a wise steward of the funds God has entrusted to you. Just go to spu.edu/giftplanning.



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