REGULATION S CERTIFICATION FORM

This form is intended for either a Professional Fiduciary purchasing securities to Regulation S or a Non-U.S. Person purchasing securities through exemption from the Securities Act of 1933.

□ **PROFESSIONAL FIDUCIARY** (check if applicable)

We may occasionally purchase securities pursuant to Regulation S, only for those accounts for which we are acting as a professional fiduciary and:

- 1. for which a trustee who is not a U.S. Person has sole or shared investment discretion with respect to the trust assets and in which no beneficiary (and no settlor if the trust is irrevocable) is a U.S. Person; or
- 2. for a partnership or corporation organized under the laws of any foreign jurisdiction and not formed by a U.S. person principally for the purpose of investing in securities not registered under the Securities Act of 1933 (the "Act") unless it is organized or incorporated, and owned, by accredited investors (as defined in Rule 501 (a) under the Act) who are not natural persons, estates or trusts, or;
- 3. for a natural person who is neither a citizen nor a resident of the U.S.

□ NON-U.S.PERSON (check if applicable)

We may occasionally purchase securities in transactions exempt from the Securities Act of 1933 (the "Act") as amended, as a result of reliance on the fact that we are not a "U.S. Person"

For the purpose of this representation, "U.S. Person" means:

- 1. any natural person residing in the United States;
- 2. any partnership or corporation organized or incorporated under the laws of the United States
- 3. any estate of which any executor or administrator resides in the United States;
- 4. any agency of which any trustee resides in the United States;
- 5. any agency or branch of a foreign entity located in the United States;
- 6. any non-discretionary account or similar account (other than an estate or trust) held by a dealer or other fiduciary for the benefit or account of a person residing in the United States;
- 7. any discretionary account or similar account (other than an estate or trust) held by a dealer or other fiduciary organized, incorporated, or (if an individual) resident in the United States; and any partnership or corporation if:
 - a. organized or incorporated under the laws of a foreign jurisdiction; and
 - b. formed by a natural person residing in the United States principally for the purpose of investing in securities not registered under the Act, unless it is organized or incorporated, and owned, by accredited investors (as defined in 501(a) under the Act) who are not natural persons, estates or trusts.

| Institution Name | Address |
|--------------------------------|-------------------|
| Executive Officer Name & Title | Date |
| Signature | Fiscal Year End |
| Date | Email & Telephone |

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