

I.E. Code	Account Number

Dear Valued Customer

In order to better service your financial needs, our firm has engaged Wedbush Morgan Securities Inc., a member of the New York Stock Exchange and other major exchanges, as our correspondent broker-dealer clearing agent (the "Clearing Agent"), and accordingly we have opened an account under your name with our Clearing Agent on a correspondent broker basis pursuant to a written agreement between us and the Clearing Agent.

Under this agreement, the Clearing Agent will: provide cashiering services; monitor compliance of credit according to applicable rules, regulations and policies; prepare and mail trade notifications and periodic account statements; and provide for the dissemination of proxy, tender offer and other similar shareholders' materials. In addition, the Clearing Agent may provide, upon our specific instructions, order execution and/or certificate clearance. **However, the Clearing Agent will not be involved with or have responsibility for decisions regarding transactions in your account.** Moreover, under no circumstances will we be an agent of the clearing agent nor be in any partnership, association or joint venture relationship with the clearing agent. If the Clearing Agent pays interest on your qualified credit balances left on deposit in your account, for the purpose of pending investment or reinvestment, we may receive an administrative fee that would be in the form of an interest rate decrease of no more than one-half of one percent from the interest rate established for credit balances.

Since you continue to be a customer of our firm, the opening and approval of accounts and the entry of orders and instructions regarding the deposit or withdrawal of securities or money for your account must be handled by us. We will continue to be responsible for all activities in connection with your account, and inquiries or complaints regarding your account should be directed to us. You may access your account online, at any time, by visiting www.mysecuritiesaccount.com. Please contact us for a password.

You acknowledge that in connection with this Agreement that we, or our Clearing Agent, may submit and collect nonpublic and public information to consumer and industry reporting agencies. Upon your written request, we will inform you if we have obtained information through these inquiries, and if so, we will provide you with the name and address of the consumer and industry reporting agency.

To acknowledge your understanding of these matters and to provide us with your required taxpayer certification and beneficial ownership election, please complete, sign, and return this document to us. Please note, in order to avoid backup withholding taxes imposed by the IRS, we must receive this document within 20 days. If you have any questions, please call us at your convenience.

CERTIFICATION OF FOREIGN STATUS OF BENEFICIAL OWNER FOR UNITED STATES TAX WITHHOLDING (W-8BEN/1001)

See below for definitions of Beneficial Owner and Permanent Residence. Refer to Instructions for Form W-8BEN for additional information.

I certify that the beneficial owner is a resident of _____ within the meaning of the tax treaty between the US and that country. If required, the U.S. Tax Payer identification number is stated below.

Type of Beneficial Owner: Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Estate <input type="checkbox"/> Foreign Govt <input type="checkbox"/> Intl Org <input type="checkbox"/> Complex Trust <input type="checkbox"/>			
Private Foundation <input type="checkbox"/> For Tax Exempt <input type="checkbox"/> Grantor Trust <input type="checkbox"/> Foreign Central Bank of Issue <input type="checkbox"/> Simple Trust <input type="checkbox"/>			
Permanent Residence: _____ <i>(May not be a PO Box or in-care-of address)</i>			
City/Town/State/Province/Postal Code _____		Country _____	
Mailing Address: _____ <i>(Additional documentation may be required if the Mailing Address is in the United States)</i>			
City/Town/State/Province/Postal Code _____		Country _____	
US Taxpayer Identification number, if required _____ <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN <input type="checkbox"/> Foreign Tax Identifying Number, if any (Optional) _____			
Under penalties of Perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:			
<ul style="list-style-type: none"> • I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates, • The beneficial owner is not a U.S. person, • The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States or is effectively connected but is not subject to tax under an income tax treaty, and • For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions. 			

Rule 14b-1(c) of the Securities Exchange Act requires disclosure to requesting companies of the name, address and securities positions of customers who are beneficial owners of that company's securities, unless the customer objects. If you do not object to this disclosure, no action is required. If you do object, please check the box below.

Do not disclose this information to requesting companies.

By signing below, you acknowledge that you have read and received a copy for your records of this agreement and the "Disclosure Statement-Facts About Your Borrowing Costs and Other Matters". You acknowledge your understanding and agreement that 1) your account is to be handled in the manner described in these agreements and 2) the "Disclosure Statement-Facts About Your Borrowing Costs and Other Matters" contains a Pre-dispute Arbitration clause in Paragraph 9, and 3) you understand that such Pre-dispute Arbitration clause will be binding on you upon signing below.

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding. By signing below, you acknowledge that you have read and received a copy for your records of this agreement and the "Disclosure Statement-Facts About Your Borrowing Costs and Other Matters". You acknowledge your understanding and agreement that 1) your account is to be handled in the manner described in these agreements and 2) the "Disclosure Statement-Facts About Your Borrowing Costs and Other Matters" contains a Pre-dispute Arbitration clause in Paragraph 9, and 3) you understand that such Pre-dispute Arbitration clause will be binding on you upon signing below.

The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a foreign person and, if applicable, obtain a reduced rate of withholding.

PRINT NAME	COUNTRY OF CITIZENSHIP	CUSTOMER SIGNATURE - IF ENTITY ACCOUNT, PLEASE SIGN IN CAPACITY (TTEE, PRESIDENT, ETC.)	DATE
PRINT NAME	COUNTRY OF CITIZENSHIP	JOINT CUSTOMER SIGNATURE (IF JOINT ACCOUNT, BOTH MUST SIGN)	DATE
SIGNATURE GUARANTEED BY (For Official Use Only)			

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Beneficial Owner: The beneficial owner is the person who is the owner of the income for tax purposes and who beneficially owns the income. For payments other than those for which a reduced rate of withholding is claimed under an income tax treaty, the beneficial owner of income is generally the person who is required under U.S. tax principles to include the income in gross income on a tax return. A person is not a beneficial owner of income, however, to the extent that person is receiving the income as a nominee, agent, or custodian, or to the extent the person is a conduit whose participation in a transaction is disregarded. In the case of amounts paid that do not constitute income, beneficial ownership is determined as if the payment were income.

Foreign partnerships, foreign simple trusts, and foreign grantor trusts are not the beneficial owners of income paid to the partnership or trust. The beneficial owners of income paid to a foreign partnership are generally the partners in the partnership, provided that the partner is not itself a partnership, foreign simple or grantor trust, nominee or other agent. The beneficial owners of income paid to a foreign simple trust (that is, a foreign trust that is described in section 651(a)) are generally the beneficiaries of the trust, if the beneficiary is not a foreign partnership, foreign simple of grantor trust, nominee or other agent. The beneficial owners of a foreign grantor trust (that is, a foreign trust to the extent that all or a portion of the income of the trust is treated as owned by the grantor or another person under sections 671 through 679) are the persons treated as the owners of the trust. The beneficial owners of income paid to a foreign complex trust (that is, a foreign trust that is not a foreign simple trust or foreign grantor trust) is the trust itself. The beneficial owner of income paid to a foreign estate is the estate itself.

Foreign Person: A foreign person includes a nonresident alien individual, a foreign corporation, a foreign partnership, a foreign trust, a foreign estate, and any other person that is not a U.S. person. It also includes a foreign branch or office of a U.S. financial institution or U.S. clearing organization if the foreign branch is a qualified intermediary. Generally, a payment to a U.S. branch of a foreign person is a payment to a foreign person.

Nonresident Alien Individual: Any individual who is not a citizen or resident of the United States is a nonresident alien individual. **An alien individual meeting either the "green card test" or the "substantial presence test" for the calendar year is a resident alien.** Any person not meeting either test is a nonresident alien individual. Additionally, an alien individual who is a resident of a foreign country under the residence article of an income tax treaty, or an alien individual who is a resident of Puerto Rico, Guam, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, or American Samoa is a nonresident alien individual. See I.R.S. Publication 519, U.S. Tax Guide for Aliens, for more information on resident and nonresident alien status.

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