

DECLARATION WITH REGARD TO US TAX REGULATIONS FOR INDIVIDUALS

Account Holder: _____

Account number (Your account number at BP Bernstein): _____

Address: _____

Permanent Residence Address (if different from the above) _____

Citizenship _____

Place of birth and Country _____

Date of birth _____

Due to US tax regulations (e.g. FATCA agreements), and to enable BP Bernstein to correctly determine the status and qualification of the client for US tax, including but not limited to US withholding tax, as a "non-US Person" or "US person", I hereby make and confirm the following declaration to BP Bernstein :

1 Declaration of US Status

With regard to the above relationship, please check the appropriate box :

Are you a US citizen (including dual nationality) ? YES NO

Are you resident in the US (as a lawful permanent resident, e.g. green card holder, or have you resided in the US for an extended period this year and in the two preceding years under the substantial physical presence test) ? YES NO

Were you born in the US and have you never relinquished/renounced your US citizenship? (If you were born in the US, but nonetheless believe that you are not a "US Person" under US tax principles, please submit written documentation evidencing the relinquishment of your US citizen status) YES NO

Are you fully liable to US income tax for any other reason (e.g. Dual residence, election to file jointly with your spouse, renunciation of US citizenship or of your green card following an extended period of residence, other reasons)? YES NO

IF YOU HAVE ANSWERED YES TO ONE OF THESE QUESTIONS AND THEREFORE HAVE THE STATUS OF A US PERSON, PLEASE PROVIDE IN ADDITION FORM W-9.

2 Beneficial Ownership (if you have answered no to all of the questions in section 1 above then you may ignore section 2)

As the account holder I hereby declare that :

I am the beneficial owner of the above account for US tax purposes YES NO

Directors: F.Sturino, CA(SA), CFA, A.Sturino (Mrs), A.Schultz (Mrs)
BPBernstein is a registered FSP in terms of CFD's and Offshore Investments. License number 40810.

IF YOU HAVE ANSWERED YES, PLEASE VERIFY WHETHER YOU MAY BENEFIT FROM A DOUBLE TAX TREATY.

IF YOU HAVE ANSWERED NO AND YOU ARE NOT THE ONLY BENEFICIAL OWNER OF THIS RELATIONSHIP, PLEASE PROVIDE IN ADDITION THE "DECLARATION WITH REGARD TO US TAX REGULATIONS FOR BENEFICIAL OWNERS".

3 Change in circumstances

Upon the occurrence of any event which would change the information of this FORM I agree to immediately notify BP Bernstein and to provide BP Bernstein with updated forms no later than 30 days after the event.

During the relationship with BP Bernstein, I hereby confirm that I undertake to notify immediately BP Bernstein, at my own initiative, any change in circumstances relevant to determine a US Status as set out above.

If the declarations made above become invalid after the filling of this FORM with BP Bernstein due to either a change in circumstances regarding the Account Holder / Beneficial Owner's status or a late discovery of the fact that, notwithstanding this FORM, the Account Holder's / Beneficial Owner's status has been misrepresented for other reasons and if the Account Holder / Beneficial Owner is determined to be a US person and fails to submit a valid IRS form W-9 with BP Bernstein, the Account Holder hereby irrevocably and explicitly agrees

- To explicitly waive any rights relating to the protection of personal data and explicitly allows BP Bernstein to transfer any information with regard to the concerned investing relationship to the US tax authorities

I confirm to be aware that the above mentioned account with BP Bernstein will be treated as a "non-consenting account" pursuant to the terms of the applicable regulations and/or laws, if I fail to comply with the obligation to submit the relevant documentation required determining whether the account is U.S. or non U.S. account. In such a case the account will be reported on an aggregate basis to the IRS. The provision of the aggregate information may give rise to a group request by the IRS for specific information about the BP Bernstein client and the account.

4 Release from protection of personal data – only in case of US account status ascertained

In connection with International US withholding tax regulations (e.g. FATCA) I hereby irrevocably agree that BP Bernstein forwards the submitted IRS forms W-9 to its custodians and the IRS, to report all information required by the IRS to the IRS, including but not limited to the name, address, account number, account balance, payments made with respect to the account and income earned on the account.

I am aware that this means that the Account Holders/Beneficial Owners identity will be disclosed to the US tax authorities. With this declaration I irrevocably waive any protection of personal data legislation. I also acknowledge that BP Bernstein cannot be held liable for any consequences affecting the Account Holder and/or Beneficial Owner that may arise from disclosing their identity and income to the IRS.

The authorisation expressly applies to any forms the Account Holder has submitted which contain information about third parties (e.g.: beneficial owners) or which were signed by third parties. I accept and acknowledge that this waiver is a condition of the account to be opened and/or maintained by BP Bernstein.

5 Penalty and Liability

With regard to this FORM and any form related to it, I hereby agree to hold BP Bernstein harmless from and against any liabilities, losses, damages and costs and agree to bear all the risks and responsibilities connected with, or which may arise from the indications, classifications and information on this FORM and/or any delays, discrepancies, errors, ambiguities, lack of clarity, misunderstanding, duplications and/or omissions in respect of the instructions, except in the event of negligence, fraud or wilful default of BP Bernstein.

I am aware that it is a criminal offence to deliberately provide false information on this FORM.

I HEREBY DECLARE TO HAVE EXAMINED THE INFORMATION ON THIS FORM AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT AND COMPLETE.

This FORM will be kept in the records of BP Bernstein and forms an integral part of the account opening documents.

PLACE AND DATE

SIGNATURE