

NOTE: Listed below are various entities that could meet the definition of a "qualifying person" under Article XXIX-A of the Treaty. These entities may continue to enjoy reduced withholding rate upon certification of the LOB statement. **There are various tests which must be met by each entity to be considered a "qualified person" and you are encouraged to consult tax and/or legal expertise for further clarification, if required:**

- a publicly traded company or trust whose principal class of shares are regularly traded on a recognized stock exchange;
- a subsidiary of a publicly traded company or trust if certain requirements are met;
- private companies and unlisted trusts if certain requirements are met;
- an estate in Canada;
- a non-profit organization if certain requirements are met; and
- RRSPs, RIFs, LIRAs, Pension Funds, etc.

To: Solium Financial Inc. ("Solium")

Solium Financial Trading Account Number _____

Name of account holder(s) _____ meets all provisions of the Treaty that are necessary to claim a reduced rate of withholding, including any limitation on benefit provisions, and derives the U.S. source income within the meaning of section 894 of the Code, and the regulations thereunder, as the beneficial owner.

Signing Officer/General Partner _____

Date _____