

**LETTER OF EXPLANATION FOR
NON-U.S. CLIENTS WITH A U.S. MAILING ADDRESS**

Account Number: _____

Names of Beneficial Owner (Please Print) _____

Note: A separate letter of explanation must be submitted for each person listed on the account.

The U.S. Internal Revenue Service required non-U.S. clients with U.S. mailing address to explain the reason for the U.S. mailing address. Please use the space below to provide your explanation.

I understand that I must also submit additional documentation (e.g. copy of foreign passport) to further support my status as a non-U.S. client.

Signed

Date

<p>IMPORTANT: Both the letter of explanation and the copy of your passport must accompany the Form W-8BEN in order for it to be valid.</p>
