

**MASTER-SUB ACCOUNT ATTESTATION
CORRESPONDENT RELATIONSHIP**

This attestation ("Attestation") of _____ ("Correspondent"), a _____, organized under the laws of the State of _____, to Wedbush Securities Inc. ("WS").

WHEREAS, Correspondent desires to open, subject to the terms hereof, accounts organized as master-sub accounts for the below-named client of Correspondent (the "Client") on the books of WS;

NOW, THEREFORE, in order to induce WS to open and service such accounts, Correspondent does hereby certify and state the following:

1. Correspondent has, as of the date of this Attestation and on a continuous basis from this date, exercised best market practice due diligence in obtaining information regarding the accounts, including, without limitation, making adequate inquiries and obtaining adequate documentation (which includes but is not limited to all organizational agreements and all agreements with traders with respect to such Client) to establish each of the statements set forth below.
2. The Client desires to open an account containing a single master account (the "Master Account") and multiple sub accounts (the "Sub-Accounts" and collectively with the Master Account the "Accounts") on the books of WS.
3. All trading in such Accounts occurs solely on behalf of the Client and no traders are independent contractors.
4. All owners of Client participate in profits and losses on a pro-rata basis in accordance with their ownership interests.
5. After careful review, Correspondent attests that Client is not in violation of any rule or regulation, including but not limited to the Securities Act of 1933, as amended, the Securities Exchange Act of 1934, as amended (the "Exchange Act"), any rules, regulations and interpretations related thereto or promulgated thereunder whether by a court of competent jurisdiction or the SEC and any rules and regulations of any self-regulatory organization (as defined under the Exchange Act), including, without limitation, FINRA NTM 10-18¹. Additionally, after careful review, Client attests that, neither it nor anyone trading for its Accounts meets the definition of "broker" or "dealer" under the Exchange Act or other applicable laws, meets the definition of "investment adviser" under the Investment Advisers Act of 1940, as amended, or meets the definition of "investment company" under the Investment Company Act of 1940, as amended and all assets in the Accounts are provided solely by persons who have an equity ownership in Client.

¹ See <http://www.finra.org/Industry/Regulation/Notices/2010/P121248>.

6. Correspondent shall ensure that Client shall at all times remain in full compliance with and abide by all such laws, rules and regulations, as well as policies and procedures of WS as established and/or amended by WS from time to time.
7. Client's Master Account and all Sub-Accounts will reflect identical social security and/ or tax identification number.
8. The Master Account and all Sub-Accounts related thereto will bear identical name with no modifications of any kind, and do not state "FBO," "DBA," or any similar designation.
9. The Correspondent agrees that it will not circumvent WS's buying power computation for margin or day-trading purposes for the Account.
10. Except to the extent supplemented or modified herein, all agreements between Correspondent and WS (and Client and Correspondent) shall remain in full force and effect.
11. This Attestation shall be governed by the laws of the State of California without reference to the conflict of laws provisions thereof.
12. The indemnification provisions of that certain clearing agreement by and between WS and Correspondent are incorporated herein and shall apply to the representations and attestations contained herein as if each such representation and/or attestation was set forth therein.

Correspondent agrees to provide WS with all documentation required or advisable in WS' sole and absolute discretion related to the Client. Correspondent shall immediately notify WS if Correspondent becomes aware of any of the above changing or becoming untrue (including, without limitation, upon any notification Correspondent receives from Client in this regard). Correspondent agrees and acknowledges that each of the above are independent bases for consenting to Correspondent's opening of the Accounts, and that the violation of any above covenant or any of the above changing or becoming untrue may result in WS closing the Accounts, with or without notice. Correspondent further agrees that WS' failure to take any action hereunder is not a waiver of WS' rights hereunder.

Name of Correspondent: _____

Name on Client Account: _____

Authorized Signatory of Correspondent (Signature)

Date

MASTER-SUB ACCOUNT ATTESTATION-CLIENT

This attestation ("Attestation") of _____ ("Client"), a _____, organized under the laws of the State of _____, to _____ ("Correspondent"), a _____, organized under the laws of the State of _____.

WHEREAS, Client desires to open, subject to the terms hereof, accounts organized as master-sub accounts with Correspondent on the books of Wedbush Securities Inc. ("WS") and Client has reviewed the contents of the attached Master-Sub Account Attestation from Correspondent to WS ("Correspondent Attestation") in which master-sub accounts are defined;

NOW, THEREFORE, in order to induce Correspondent to open and service such accounts, Client does hereby certify and state the following:

Client agrees and acknowledges that all representations and attestations made for and on its behalf set forth in the Correspondent Attestation are complete and correct, and Client agrees to provide immediate notice to Correspondent should any such representations and/or attestations cease to be complete and correct.

The indemnification provisions of that certain [Customer Agreement] between Client and Correspondent are incorporated herein and shall apply to the representations and attestations contained herein as if each such representation and/or attestation was set forth therein. The Client expressly agrees that except to the extent supplemented or modified herein, all agreements between Correspondent and Client, shall remain in full force and effect.

Client agrees to provide Correspondent with all documentation required or advisable in Correspondent's sole and absolute discretion related to the Client. Client shall immediately notify Correspondent if Client becomes aware of any of the above changing or becoming untrue. Client agrees and acknowledges that each of the representations and warranties referred to in the Correspondent Attestation are independent bases for consenting to Client's opening of the accounts, and that the violation of any above covenant or any of the above changing or becoming untrue may result in Correspondent closing the accounts, with or without notice. Client further agrees that the failure to take any action hereunder is not a waiver of Correspondent's rights hereunder. WS is an intended third party beneficiary of the agreements of Client contained herein although this Attestation does not create any additional relationship with, or obligation of, WS. This Attestation shall be governed by the laws of the State of California without reference to the conflict of laws provisions thereof.

Client (Name)

Client (Signature) Date