



RBC Direct Investing Inc.

Income Tax Treaty Statement

Account No. _____

Account Name: _____

CERTIFICATION

Under penalties of perjury, I, _____ certify that
_____ (name of account holder) meets all provisions of the income
tax treaty between _____ and the United States that are necessary to claim a reduced rate of withholding,
including any limitation of benefits* provisions, and derives the income within the meaning of section 894 of the Code, and the
regulations thereunder, as the beneficial owner.

Signed: _____
Signature of Beneficial Owner (or individual authorized to sign for Beneficial Owner)

Date: _____

Capacity: _____

* If you are claiming benefits under a treaty with the United States that contains a "limitation on benefits" (LOB) provision, you should review that provision to ensure that you are eligible for such benefits. LOB provisions are designed to prevent residents of third countries from inappropriately deriving benefits under a treaty. Copies of tax treaties with the United States are available through the IRS website at <http://www.irs.gov/> or contact us and we will be pleased to forward a copy of the relevant provisions to you. If you are uncertain about your entitlement to benefits under a treaty, you should consult your tax advisor.