

WHOLESALE INVESTOR CERTIFICATE

Accountant Certification

(761G(7)(c) of the Corporations Act)

I,

Name of Accountant

of

Address

Being a qualified accountant* certify that

Name of Investor

has net assets** in excess of \$2.5 million, or
had a gross income** in excess of \$250,000 per annum for each of the last two financial years,
is a company or trust controlled by a person who has net assets or gross income of the amounts specified
above, or
is a body corporate and a related body corporate of the investor has net assets or gross income of the
amounts specified above.

Signed

Dated

Qualification

*Qualified accountant means any member of:

- CPA Australia who is entitled to use the post-nominals "CPA" or "FCPA"
- Chartered Accountants Australia and New Zealand (CA ANZ) who is entitled to use the post-nominals "CA", "ACA" or "FCA"
- Australian Institute of Public Accountants who is entitled to use the post-nominals "AIPA", "MIPA" or "FIPA", or
- Accountants belonging to any of the following foreign bodies who have at least three years' experience in accounting or auditing and is providing this certificate to a person who is a resident in the same country:
 - American Institute of Certified Public Accountants.
 - Association of Certified Chartered Accountants (United Kingdom).
 - Canadian Institute of Chartered Accountants.
 - Institute of Chartered Accountants of New Zealand.
 - The Institute of Chartered Accountants in England and Wales.
 - The Institute of Chartered Accountants in Ireland.
 - The Institute of Chartered Accountants of Scotland.

** The net assets or gross income of the investor include the assets or income of controlled trusts or companies