



Mailing Address  
Legent Clearing  
9300 Underwood Ave., Suite 400  
Omaha, NE 68114

## *Certification and Direction to Trustee*

I, \_\_\_\_\_, (name of the account holder) direct Principal Trust Company (Principal Trust) to execute the purchase, rollover, or transfer of \_\_\_\_\_ (name of the investment) and to execute subscription documents or purchase agreements as directed by me.

I hereby certify to the following concerning this investment and my Principal Trust account:

1. I have read and understand all of the information pertaining to the investment and I meet all suitability requirements. I further understand that Principal Trust has no duty to review the investment to determine whether I meet all of the suitability requirements.
2. I understand that this is a self-directed account and that I am solely responsible for selecting and managing all my investments. I understand that Principal Trust does not have a duty to question my direction (or the direction of any investment manager if one has been appointed) to purchase the investment, to make suggestions regarding the investment, retention, or disposition of any assets held in the account, or to monitor any asset on an ongoing basis.
3. I understand that Principal Trust does not conduct, and has not conducted, a due diligence review of this investment, the issuer or sponsor, or any officer, director, person, or entity affiliated with such investment. I further understand that Principal Trust does not review, and has not reviewed, the merits of any investment or whether it is acceptable under the Employee Retirement Income Security Act of 1974 (ERISA), the Internal Revenue Code (IRC) or any other applicable laws, including securities laws.
4. I have read and understand the trust agreement that governs the provisions of my tax advantaged savings account, including my responsibilities under the agreement and Principal Trust's duties and responsibilities under the agreement. I understand Principal Trust has recommended that I consult with my attorney, tax, and investment advisor to review the suitability of this investment for purchase in my account before directing Principal Trust to purchase this investment. Principal Trust's determination that an investment is administratively acceptable is not an endorsement for or against the soundness or suitability of any particular investment.
5. I understand that if the investment is a promissory note or privately offered debt instrument I must enter into a note servicing agreement with a third party or myself as agent on a form acceptable to Principal Trust. I further understand that neither Principal Trust nor the borrower can or will act as the servicing agent. If the servicing agent I appoint becomes unable or unwilling to serve the duties outlined in the agreement, it is my responsibility to appoint another servicing agent and, until one is appointed, I will assume the responsibility of the servicing agent. I understand that Principal Trust will not monitor the payments on the note or the maturity date.
6. I understand that if the investment generates UBTI in excess of the applicable limit for any year, I am responsible for preparing Form 990-T and paying the appropriate tax amount. I further understand that I must maintain enough cash in my account to pay such tax and that I must send Form 990-T to Principal Trust with written direction to pay such tax. I understand that I am solely responsible for ensuring the tax is paid by the appropriate deadline and that I must provide authorization to Principal Trust to pay the tax at least 30 days before the tax is due to the IRS.
7. I understand that the investment sponsor must provide the annual fair market value (FMV) of the investment(s) as of December 31 directly to me, with a copy to Principal Trust by January 31st of the following calendar year. Principal Trust does not verify the FMV information provided by the investment sponsor. If the investment sponsor does not provide the FMV, Principal Trust reserves the right to retain a third party to value the investment(s). Principal Trust may also resign as trustee of my account. I agree to, and shall, pay any charges directly or indirectly associated with the valuation of the investment(s) and with Principal Trust's resignation.
8. I certify that the purchase of the investment is not a prohibited transaction under IRC §4975 or ERISA §406.

9. I understand that the investment may not be able to be liquidated and certify that I have other investments or cash in this account or in another IRA to satisfy any mandatory distribution requirements. I understand that if this is an employer sponsored plan, I must have sufficient assets in this plan to satisfy any mandatory distribution requirements.
10. I understand that Principal Trust is a non-depository trust company and will not hold negotiable certificates. I also understand that I cannot hold the certificates. I certify that, if the investment issues certificates, I have established an account with a brokerage firm to hold the certificates and that I have verified with the brokerage firm that it can hold the certificates for this investment. I further certify that if I change brokerage firms it will be my responsibility to ensure the new firm can also hold the certificates and notify Principal Trust of the change.
11. I agree to pay all fees that may be charged by the investment sponsor to liquidate and/or reregister my account in the event the Principal Trust resigns for any reason.
12. I agree to settle any disputes with Principal Trust through binding arbitration in Delaware as outlined in the Trust Agreement that governs my account, the terms of which are incorporated hereby by reference.
13. I understand that Principal Trust will rely on the above certifications and representations concerning my understanding with respect to the investment(s) that I am directing to Principal Trust to purchase on my behalf after it has determined that asset is administratively compatible with its recordkeeping systems and procedures.
14. I, hereby agree to indemnify and hold Principal Trust and its respective officers, directors, employees, agents, affiliates, successors, and assigns, harmless from, and against, any and all claims, liabilities, penalties, costs or expenses (including, without limitation, attorney fees and court and legal costs) of any nature whatsoever arising directly or indirectly by reason of, or resulting from, my purchase of the above investment(s).
15. I represent that I have received and read all pertinent information relating to the investment named herein (i.e. the private placement / offering memorandum, partnership agreement, subscription agreement, etc).
16. I represent that I have read, understand, and accept this Certification and Direction to Trustee and acknowledge that it is a legally binding document.

**Investment Information**

\_\_\_\_\_  
(Investment Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(City, State, Zip Code)

\_\_\_\_\_  
(Phone Number)

**Accepted and agreed to:**

\_\_\_\_\_  
(Customer Name, please print)

\_\_\_\_\_  
(Customer Signature)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Signature/Medallion Guarantee or Notary Seal)

\_\_\_\_\_  
(Daytime Telephone Number)

\_\_\_\_\_  
(Email Address)