

Exhibit A

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF TEXAS
AUSTIN DIVISION**

**SECURITIES AND EXCHANGE
COMMISSION,**

Plaintiff,

v.

**JAY DANIEL SEINFELD, SARA BETH
POSTMA, TRADITIONS CAPITAL
MANAGEMENT LLC, and
HOSPICE PATIENT AID PROGRAM INC.**

Defendants.

Civil Action No. 1:19-cv-910

[PROPOSED] PLAN OF DISTRIBUTION

A. INTRODUCTION

1. Plaintiff Securities and Exchange Commission (the “Commission” or “SEC”) submits this Proposed Plan of Distribution (the “Distribution Plan”) to distribute disgorgement, civil penalty, and prejudgment interest paid in this matter, less court registry fees and minus a reserve for taxes and fees of approximately \$25,000 (“Seinfeld Fair Fund” or “Fair Fund”), to twenty defrauded investors who have been identified as having suffered a net harm as a result of the Defendants’ conduct as described in the Complaint and the Court’s Final Judgment (“Eligible Investors”).

2. On September 16, 2019, the Commission filed a complaint against Seinfeld, Sara Beth Postma, Traditions Capital Management LLC (“TCM”), and Hospice Patient Aid Program Inc. (“HPAP”) (collectively, “Defendants”) (“Complaint”) in which the Commission alleged that

Jay Daniel Seinfeld, who was based in New York, hired Texas-based social worker Sara Beth Postma and founded the Hospice Patient Aid Program to gain access to hospices and terminally ill patients throughout Texas. According to the Complaint, between 2010 and 2012, Seinfeld and Postma induced over a dozen such patients to provide their personal information and sign transaction documents as purchasers of corporate bonds that would pay out upon their deaths while simultaneously relinquishing most of the bonds' anticipated proceeds. Using documents supplied by Seinfeld, Postma allegedly led the patients to believe that the Hospice Patient Aid Program would use bond proceeds to assist hospice patients in need of financial assistance; instead, when patient-purchasers died, Seinfeld allegedly redeemed the bonds and split a large majority of the profits - hundreds of thousands of dollars in the aggregate - with other wealthy investors. The Complaint charged Defendants with violating the anti-fraud provisions of Section 17(a) of the Securities Act of 1933 and Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 thereunder.

3. The Defendants agreed to the settlement without admitting or denying the charges. On September 17, 2019, the Court entered a final judgment against Defendants, ordering Seinfeld to pay a total of \$669,037.68 in disgorgement, prejudgment interest, and penalty, and ordering Postma to pay a total of \$143,749.84 in disgorgement, prejudgment interest and penalty ("Final Judgment").

4. To date, the Commission has collected these funds and the current balance is \$795,229.57, which is being held in an interest-bearing account at the U.S. Treasury's Bureau of Fiscal Service. Accrued interest has been and will be continued to be added to the Fair Fund. The Final Judgment provides that the Commission may propose a plan to distribute the collected funds.

5. The Commission staff has calculated that \$770,229.57 will be available for distribution, which is the current amount in the CRIS account, minus registry fees and a reserve of \$25,000 for taxes, tax reporting work, and administrative fees and expenses.

6. The Commission now respectfully submits this Distribution Plan to the Court to distribute the Fair Fund to the twenty (20) investors who were harmed by the Defendants' conduct as detailed in the Complaint and in the Final Judgment.

7. A motion for the appointment of a Tax Administrator was filed simultaneously with this Distribution Plan. This Distribution Plan proposes that Miller Kaplan Arase LLP, a certified public accounting firm, ("Miller Kaplan"), with one of their offices located in San Francisco, California, as Tax Administrator.

8. A motion for the appointment of a Distribution Agent was also filed with this Distribution Plan. This Distribution Plan proposes that Sondra Panahi, a Trial Counsel for the Commission, be appointed as Distribution Agent for the distribution proposed herein. The Distribution Agent will implement the distribution of money in the Fair Fund to the Eligible Investors who were harmed by the violations alleged in the Complaint. The Distribution Agent will carry out this task in coordination with the staff of the Commission, pursuant to this Distribution Plan, and subject to oversight by the Court.

9. This Distribution Plan sets forth the method and procedures for distributing the Fair Fund in this matter. The Commission proposes to distribute the Fair Fund to the twenty Eligible Investors.

B. DEFINITIONS

As used in this Distribution Plan, the following definitions shall apply:

10. **“Affiliate”** shall have the meaning set forth in Section 101(2) of Title 11 of the United States Code, 11 U.S.C. § 101(2).
11. **“Days”** shall mean calendar days, unless specified otherwise.
12. **“Distribution Agent”** shall mean Sondra Panahi, a Trial Counsel within the Commission’s Division of Enforcement.
13. **“Distribution Plan”** shall mean this distribution plan as approved by the Court.
14. **“Eligible Investors”** shall mean the twenty (20) investors determined by the Distribution Agent to be eligible for a distribution from the Fair Fund, and as provided within Paragraph 40 of this Distribution Plan.¹ Upon the Court’s request, the identification of the Eligible Investors will be made available to the Court or otherwise provided under seal. It is the understanding of the Distribution Agent and the Commission staff that at the time of the Defendants’ conduct, all of the Eligible Investors in this matter were terminally ill patients, and at present, all of the Eligible Investors are deceased. The Eligible Investors are those twenty (20) individuals for whom Defendants either effected bond redemptions upon their death or from which the Defendants exercised an annuity survivor’s option upon their death and retained most, if not, all of the proceeds.
15. Excluded from the Eligible Investors are:
 - a. Any person who was directly involved in the conduct as described in the Commission’s complaint;
 - b. Any individual Defendant in this action, or any of Defendant’s Affiliates, subsidiaries, or controlled entities;

¹ The names of the Eligible Investors are not provided in the public documents in order to protect their privacy and the privacy of their families.

- c. Any employee or former employee of any Defendant, or any of Defendant's Affiliates, subsidiaries, or controlled entities;
- d. Any Affiliates, assigns, creditors, heirs, distributees, spouses, parents, children, subsidiaries, or controlling entities of any of the foregoing persons or entities described above; and
- e. Any person who assigned their right to obtain a recovery in the Commission's action against any of the Defendants; provided, however, that this provision shall not be construed to exclude those persons who obtained such a right by gift, inheritance, devise or operation of law.²

16. **"Fair Fund"** means all funds received or otherwise collected by the Commission in satisfaction of the Defendants' ordered disgorgement, prejudgment interest, and civil penalty amounts in this matter, plus accrued interest thereon. Additional amounts which are collected or otherwise received by the Commission in connection with this matter will be added to the Fair Fund.

17. **"Harm Amount"** is defined as the amount of harm the Eligible Investors suffered as a result of Defendants' conduct, reduced by any monies received by an Eligible Investor as reimbursement, settlements, insurance, interest or principal payments on their investments, or other payments in connection with this matter from Defendants, or any other third party. Such investors whose Harm Amount is a positive number are eligible to receive a payment. The proposed Distribution Agent has determined the Harm Amount for each Eligible Investor, as set forth within Paragraph 40 of this Distribution Plan.

² The Distribution Agent will attempt to identify the rightful heirs and successors of the Eligible Investors, and will use the assistance of other Commission staff and a Third Party Company in order to do so.

18. “**Tax Administrator**” shall mean Miller Kaplan Arase LLP, a certified public accounting firm, with one of their offices located in San Francisco, California.

C. RESPONSIBILITIES OF THE TAX ADMINISTRATOR

19. The Fair Fund constitutes a Qualified Settlement Fund (“QSF”) under Section 468B(g) of the Internal Revenue Code, 26 U.S.C. § 468B(g), and related regulations, 26 C.F.R. §§ 1.468B-1 through 1.468B-5. The Tax Administrator is the administrator of such QSF, and shall satisfy the tax related administrative requirements, including but not limited to:

- a. obtaining a taxpayer identification number;
- b. timely requests for funds necessary for the timely paying of all applicable taxes, the timely payment of taxes for which the Tax Administrator has received funds, and the filing of applicable returns; and
- c. fulfilling any information reporting or withholding requirements required for distributions from the Fund.

20. The Distribution Agent shall cooperate with the Tax Administrator in providing any information necessary to ensure income tax compliance.

D. RESPONSIBILITIES OF THE DISTRIBUTION AGENT

21. The Distribution Agent, as a Commission employee, shall receive no compensation from the Fair Fund for her services in administering the Fair Fund. The Distribution Agent will be deemed to be acting within the scope of her employment with the Commission in administering this Distribution Plan. The Distribution Agent shall be responsible for, among other things, overseeing the administration of the Fair Fund, disbursing the Fair Fund to the Eligible Investors in accordance with this Plan, and preparing a final accounting. The Distribution Agent will carry

out her duties in coordination with the Commission staff, pursuant to this Distribution Plan, and subject to oversight by the Court.

22. The Distribution Agent may be removed *sua sponte* at any time by the Court or upon motion of the Commission and replaced with a successor. The Distribution Agent and her designees, agents, and assistants are excused from all legal requirements to post a bond or give an undertaking of any type in connection with their duties and obligations under this Distribution Plan. They shall not be liable to any person for their actions hereunder, except on a finding of misfeasance, gross negligence, or reckless disregard of duty.

E. GENERAL ADMINISTRATIVE PROCEDURES

23. All determinations of the Distribution Agent that are made in accordance with the provisions of this Distribution Plan are final and not subject to appeal.

24. To carry out the purposes of the Distribution Plan, the Distribution Agent is authorized to make immaterial adjustments to the Distribution Plan, consistent with the purposes of the Distribution Plan. Material adjustments, however, must be approved by the Court.

25. All fees and expenses incurred in the administration of the Distribution Plan, as well as any federal, state, or local taxes payable in connection with the Distribution Plan, shall be paid out of the Fair Fund.

26. The Commission staff's understanding is that additional funds may be received beyond what has been collected to date. In the event that additional funds are received in this matter, the Distribution Agent may, but is not required to, make adjustments to the Distribution Plan as necessary, where those funds may be deposited into the Fair Fund, and distributed in accordance with the Distribution Plan. If there are sufficient funds to make a second tranche of distribution payments, such payments will be made in accordance with

the Distribution Plan.

F. DISTRIBUTION PROCEDURE

27. Based on information obtained by the Commission staff during its investigation and the review and analysis of applicable records, the Commission staff has reasonably concluded that it has all records necessary to calculate harm as described in the Distribution Plan.

28. The Fair Fund will be distributed pro rata among the Eligible Investors based upon the calculations and payment amounts as set forth within Paragraph 40.

29. Following approval of the Plan by the Court, the Distribution Agent will attempt to identify heirs and successors of the Eligible Investors and will use the assistance of other Commission staff and a third party company in order to do so. The Distribution Agent will begin her attempts to identify heirs and successors and start to solicit sufficient evidence of such successorship within fourteen (14) days of the date of the order approving the Distribution Plan.

30. As heirs and successors of the Eligible Investors are identified, the Distribution Agent will send a notice ("Notice") (attached hereto as Exhibit 1) to each such person (now standing in the shoes of the Eligible Investor) by U.P.S. Express Mail, its equivalent and/or electronic mail. The Notice will provide each Eligible Investor with a copy of the Plan which sets forth Eligible Investor's payment amount and requests confirmation of contact information and banking information sufficient to issue the distribution payment.

31. Eligible Investors will have forty-five (45) days from the date of the Notice mailing to submit the requested information. After receipt of the information from the Eligible Investors, the Distribution Agent is authorized to provide the SEC's Office of Financial Management with an un-redacted payment chart for the payments set forth within Paragraph 40

herein containing the names, amounts, and other information required for funds to be disbursed to the Eligible Investors.

32. Within fourteen (14) days following the entry of an order by this Court approving the Distribution Plan, the Commission staff will post the Plan on the Information for Harmed Investors page of the Commission's public website, <https://www.sec.gov/divisions/enforce/claims.htm>.

33. Any person wishing to comment on or object to the Distribution Plan must do so in writing by filing their comments with the Court within sixty (60) days from the date this Distribution Plan is approved by the Court.

34. Any person wishing to comment or object must clearly explain his or her disagreement with the Distribution Plan and must provide any and all relevant supporting documentation to the Clerk of the Court for the United States District Court for the Western District of Texas, Austin Division, with copies to the Judge and the Distribution Agent. A failure to properly and timely object to the Distribution Plan shall permanently waive the potential Eligible Investor's right to object. The burden of proof in any objection shall be upon the potential Eligible Investor.

35. The Distribution Agent shall review each comment or objection to determine its validity; should it be deemed proper, the Distribution Agent shall adjust the Distribution Plan as necessary. Any such material adjustments, other than those provided for in the Distribution Plan, however, must be approved by the Court.

36. The Distribution Agent shall respond to any comments filed within sixty (60) days from the last date a comment was filed, with copies of any such response to be filed with the Court.

37. General information about filing with the Court can be obtained from the Court's website at <https://www.txwd.uscourts.gov/>. Questions may be directed to the Distribution Agent at the following: Sondra Panahi, Securities and Exchange Commission, Office of Distributions, 801 Brickell Avenue, Miami, Florida 33131, panahis@sec.gov.

38. The Court shall retain jurisdiction over the Distribution Plan and the effectuation thereof.

G. METHODOLOGY FOR DETERMINING DISTRIBUTION AMOUNTS

39. The Distribution Agent has determined the amount to be distributed to each Eligible Investor, with reference to the information collected by the Commission staff regarding the Eligible Investors.

40. It is the opinion of the Distribution Agent and the Commission staff that each Eligible Investor was equally harmed as they each provided equal valuable consideration for their investments. As such, they should partake in equal shares of the available Net Fair Fund. Thus, the Distribution Agent has calculated each Eligible Investor's *pro rata* share by dividing the available Net Fair Fund by the twenty (20) Eligible Investors, which in the opinion of the Commission staff and the Distribution Agent, adequately represents the Harm Amount of each Eligible Investor.

Thus, the distribution will occur as follows:

After reserving the amount of \$25,000 for taxes and for the fees and expenses of the Tax Administrator appointed by this Court, and for administrative fees and expenses there will be \$770,229.57 available for distribution. The following distribution payment amounts have been calculated by the Distribution Agent, by dividing the monies available for distribution by the *pro rata* share determined above for each Eligible Investor:

a. The amount of \$38,511.48 to Eligible Investor #1

- b. The amount of \$38,511.48 to Eligible Investor #2
- c. The amount of \$38,511.48 to Eligible Investor #3
- d. The amount of \$38,511.48 to Eligible Investor #4
- e. The amount of \$38,511.48 to Eligible Investor #5
- f. The amount of \$38,511.48 to Eligible Investor #6
- g. The amount of \$38,511.48 to Eligible Investor #7
- h. The amount of \$38,511.48 to Eligible Investor #8
- i. The amount of \$38,511.48 to Eligible Investor #9
- j. The amount of \$38,511.48 to Eligible Investor #10
- k. The amount of \$38,511.48 to Eligible Investor #11
- l. The amount of \$38,511.48 to Eligible Investor #12
- m. The amount of \$38,511.48 to Eligible Investor #13
- n. The amount of \$38,511.48 to Eligible Investor #14
- o. The amount of \$38,511.48 to Eligible Investor #15
- p. The amount of \$38,511.48 to Eligible Investor #16
- q. The amount of \$38,511.48 to Eligible Investor #17
- r. The amount of \$38,511.48 to Eligible Investor #18
- s. The amount of \$38,511.48 to Eligible Investor #19
- t. The amount of \$38,511.48 to Eligible Investor #20

41. In the view of the Distribution Agent, this methodology constitutes a fair and reasonable allocation of the Fair Fund.

H. PAYMENT TO ELIGIBLE INVESTORS

42. The Distribution Agent shall provide the Commission's Office of Financial

Management with all necessary information to effectuate the distribution including distribution payment amounts, addresses, and Social Security numbers or tax identification number for each Eligible Investor.

43. The Distribution Agent shall make payments by check or electronic transfer to each Eligible Investor. All Fair Fund payments to Eligible Investors shall be preceded or accompanied by a communication that includes, as appropriate:

- a. a statement characterizing the distribution;
- b. a statement that the tax treatment of the distribution is the responsibility of each Investor and that the Investor should consult his or her tax advisor for advice regarding the tax treatment of the distribution;
- c. a statement that checks are valid for one year; and
- d. the name of a person or entity to contact, if the Eligible Investor has any questions regarding the distribution.

44. The Fair Fund checks, on their face, or in the accompanying communication, shall clearly indicate that the money is being distributed from the Seinfeld Fair Fund established to compensate investors for harm as a result of the Defendants' conduct described in the Complaint.

45. All checks will bear a stale date of one year from the date of the check. Checks that are not negotiated by the stale date shall be voided and the issuing financial institution shall be instructed to stop payment on those checks. An Eligible Investor's claim will be extinguished if he, she, or it fails to negotiate his, her, or its check by the stale date, and the funds will remain in the Fair Fund.

46. To the extent that an Eligible Investor, his or her representative, heir or assign requests a distribution check to be issued or reissued in a different name than the Eligible Investor (e.g. as the result of a name change because of marriage or divorce, or as the result of death), the

Distribution Agent shall honor such request upon receipt of documentation which the Distribution Agent in her sole discretion deems appropriate to substantiate the request.

47. Checks returned as undeliverable by the United States Postal Service, and for which no new address is provided, the Distribution Agent shall engage in additional efforts to identify new addresses for returned checks, as necessary and economically reasonable.

48. Where new address information becomes available, the Distribution Agent shall repack the distribution check and send it to the new address. Where new address information is not available after a diligent search (and in no event later than one year after the initial mailing of the original check), the check shall be voided and the Distribution Agent shall instruct the issuing financial institution to stop payment on such check.

49. Under no circumstances shall the Commission, the Distribution Agent or her agents incur any liability to any person if the Commission, the Distribution Agent or her agents make a distribution in accordance with the list of Eligible Investors and their Harm Amounts as set forth in this Distribution Plan approved by the Court. Upon receipt and acceptance by a Eligible Investor of a check from the Fair Fund, such Eligible Investor shall be deemed to have released all claims that such Eligible Investor may have against the Commission, the Distribution Agent or his or her agents, and shall be deemed enjoined from prosecuting or asserting any such claims.

I. ACCOUNTINGS

50. The Distribution Agent shall file with the Court a final report when the distribution is completed. The final report submitted to the Court will include a final accounting, in a standardized accounting format which shall include, among other things, a final accounting of all monies received, earned, spent, and distributed in connection with the administration of this

Distribution Plan.

J. FAIR FUND TERMINATION

51. The Fair Fund shall be eligible for termination, and the Distribution Agent eligible for discharge, after all of the following have occurred: (a) the final accounting has been submitted by the Distribution Agent for approval, and has been approved by the Court; and (b) all taxes, fees, and expenses have been paid. Once the Court approves the final accounting, the Commission will seek an order from the Court to terminate the Fair Fund, discharge the Distribution Agent, and remit any residual funds, and any future funds received, to the U.S. Treasury.

K. REMAINING FUNDS

52. A residual account within the Fair Fund is established for any amounts remaining after all assets have been distributed. The residual account may include funds reserved for future taxes and related expenses, funds from checks that have not been cashed, from checks that were not delivered or from funds returned to the Distribution Agent, tax refunds for overpayment or for waiver of penalties. If for any reason funds remain in the Fair Fund after the completion of the distribution and payment of all taxes and fees and expenses and upon approval of the final accounting by this Court, any amounts remaining that are infeasible to return to investors, and any amounts returned to the Commission in the future that are infeasible to return to investors, may be transferred to the general fund of the U.S. Treasury, subject to Section 21F(g)(3) of the Exchange Act.

Exhibit 1

ELIGIBLE INVESTOR NOTICE

VIA UPS EXPRESS MAIL (AND/OR ELECTRONIC MAIL)

DATE

[Eligible Investor Name]
[Eligible Investor
Address]

SEC v. Jay Daniel Seinfeld, et al.
U.S. District Court for the Western District of Texas, Austin Division
(1:19-cv-910)

Dear [Eligible Investor Name],

We are writing to inform you that there will be a distribution of funds in the above-referenced matter to Eligible Investors, all of whom were terminally ill and harmed by Defendants' conduct as alleged in the complaint and as per the Court's Final Judgment in this matter. Such Eligible Investors have been identified by the Distribution Agent and the Commission staff based upon available information and were harmed through either bond redemptions upon their death or from which the Defendants exercised an annuity survivor's option upon their death. You are receiving this Notice because you have been identified by the Distribution Agent as a rightful heir or successor of an Eligible Investor.

Background

On September 16, 2019, the Commission filed a complaint against Jay Daniel Seinfeld ("Seinfeld"), Sara Beth Postma ("Postma"), Traditions Capital Management LLC ("TCM"), and Hospice Patient Aid Program Inc. ("HPAP") (collectively, "Defendants") in which the Commission alleged that Jay Daniel Seinfeld, who was based in New York, hired Texas-based social worker Sara Beth Postma and founded the Hospice Patient Aid Program to gain access to hospices and terminally ill patients throughout Texas. According to the complaint, between 2010 and 2012, Seinfeld and Postma induced over a dozen such patients to provide their personal information and sign transaction documents as purchasers of corporate bonds that would pay out upon their deaths while simultaneously relinquishing most of the bonds' anticipated proceeds. Using documents supplied by Seinfeld, Postma allegedly led the patients to believe that the HPAP would use bond proceeds to assist hospice patients in need of financial assistance; instead, when patient-purchasers died, Seinfeld allegedly redeemed the bonds and split a large majority of the profits - hundreds of thousands of dollars in the aggregate - with other wealthy investors. The Commission's complaint charged Defendants with violating the anti-fraud provisions of Section 17(a) of the Securities Act of 1933 and Section 10(b) of the Securities Exchange Act of 1934 and Rule 10b-5 thereunder.

The Defendants agreed to the settlement without admitting or denying the charges. On September 17, 2019, the Court entered a final judgment against Defendants, ordering

Seinfeld to pay a total of \$669,037.68 in disgorgement plus prejudgment interest and a civil penalty, and ordering Postma to pay a total of \$143,749.84 in disgorgement, prejudgment interest and penalty. To date, the Commission has collected \$795,229.57, which is being held in an interest-bearing account at the U.S. Treasury's Bureau of Fiscal Service. After a reserve for taxes and fees of \$25,000, there is approximately \$770,229.57 available for distribution. Accrued interest has been and will continue to be added to the Fund.

Plan of Distribution

On June __, 2021, the Court approved the distribution plan in this matter. A copy of the Distribution Plan is attached for your review. The names of Eligible Investors have not been made public in the Distribution Plan to protect personally identifiable information.

To assist in your review of the Distribution Plan, please note that you have been identified as the rightful heir/successor of Eligible Investor #1 in the distribution contained within the Distribution Plan and in the Order Approving the Distribution Plan ("Order"). In addition, please note that the staff of the Commission has calculated your *pro rata* share of the Distribution Fund to be \$38,511.48; however, this is subject to change.

Finally, please note that the following individuals and entities are ineligible to receive any distribution: a) the Defendants; b) officers or directors of the Defendants or any of their affiliates, distributees, spouses, parents, children, siblings, or controlled entities; and b) individuals and entities sharing an address with any officers or directors of the Defendants.

In order to send your distribution payment we need to verify **1) your full legal name, i.e. the exact name of the payee, which should be the same name as the investor that was harmed; 2) your Social Security Number (SSN) or Tax Identification Number (TIN); 3) your mailing address; and 4) your bank account information, including the routing number of the account, the ACH number, and your account number in order to receive your distribution payment.** (Please note that if this distribution payment should be sent to an attorney, we will need the name and contact information for the attorney, the exact name of the attorney trust account, wire payment instructions, and the firm's information, including the firm's tax ID number.)

In order to send your distribution payment, we must have the following information: Please complete and sign the enclosed Form W-9 and return it as soon as possible in the self-addressed UPS envelope provided.

Please note, that due to COVID-19, the SEC staff is working remotely, and has limited access to mail. We therefore ask that you call or email, Sumra Ahmad, Legal Contractor at 202-551-3873/ ahmadsu@sec.gov, with the information necessary to issue a distribution.

Enclosures:

Order Approving the Distribution Plan

Distribution Plan

Substitute Form W-9

Kind Regards,

/s/ Sondra Hickey Panahi

THIS FORM MUST BE COMPLETED AND RETURNED TO THE SECURITIES
AND EXCHANGE COMMISSION IN ORDER TO RECEIVE A DISTRIBUTION.

Substitute FORM W-9
Taxpayer Identification Number Certification

Social Security Number / Taxpayer Identification Number: _____

Exempt Payee Code (if any) _____ Exemption from FATCA reporting code (if any) _____

Check appropriate box for federal tax classification:

Individual C Corporation S Corporation Partnership Trust/estate Other

☐ Limited Liability Company - ☒ Choose tax classification ☒ C Corporation ☒ S Corporation Partnership

Print your name as it appears on your federal income tax return:

☐

☐

☐

☐

First Name and Last Name, for Individuals. Entity Name for businesses and trusts.

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number; **and**
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; **and**
3. I am a U.S. citizen or other U.S. person (including a U.S. resident alien); **and**
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Note: If you have been notified by the IRS that you are subject to backup withholding, you must cross out item 2 above.

Signature of U.S. Person: _____ Date: _____