

Accountant Certificate

In accordance with section 761G(7)(c) of the *Corporations Act 2001 (Cth)*;

I, _____
[Name of qualified accountant (please print)]

of _____
[Business address (cannot be PO Box)]

being a Qualified Accountant* certify that _____
[Investor Name]

of _____
[Address]

Has net assets of at least \$2.5Million; or,

Has a gross income of at least \$250,000 per year for the last two financial years

Is not intending to use the product or service in connection with a business

Signature

Date

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Certificates are valid for up to two
years after they are issued

Membership Body and Classification: _____

* A Qualified Accountant has same definition as s88B of the Corporations Act 2001 (Cth) and means a member of:

- Chartered Accountants Australia and New Zealand - declared membership classification of CA, ACA or FCA
- Institute of Chartered Accountants in Australia (ICAA) - declared membership classification of CPA or FCPA
- Institute of Public Accountants (IPA) - declared membership classification of AIPA, MIPA or FIPA
- An accountant having at least 3 years' practical experience and belonging to one of the following foreign bodies who is issuing this certificate for an investor that is also a resident of 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