

QUALIFIED ACCOUNTANT'S CERTIFICATE

Certificate under Section 708(8)(c) and Section 761G(7)9(c) Corporations Act

Re: _____
_____ (the 'Investor')

(Insert Name and Address of Investor)

I certify that:

1. I am one of the following:

- a) A member of the Australian Society of Certified Practicing Accountants who is entitled to use the post-nominals 'CPA' or 'FCPA' and is subject to and complies with the Society's continuing professional development requirements; or
- b) A member of the Institute of Chartered Accountants in Australia who is entitled to use the post-nominals 'ACA', 'CA' or 'FPNA' and is subject to and complies with the Institute's continuing professional education requirements; or
- c) A member of the National Institute of Chartered Accountants in Australia who is entitled to use the post-nominals 'MNIA', 'FNIA', 'PNA' or 'FPNA' and is subject to and complies with the Institute's continuing professional education requirements; or
- d) A member of Eligible Foreign Professional Body.

You will satisfy the criteria for a qualified accountant if you are a member of one of the Eligible Foreign Professional Bodies listed below and

You:

- have at least three years' practical experience in accounting or auditing, and
- are only providing a certificate for the purpose of s708(8)(c) and 761G9(7)(c) to a person who is a resident in the same country (other than Australia) as yourself

Eligible foreign professional bodies are:

- The American Institute of Certified Public Accountants;
- Association of Certified Chartered Accountants (United Kingdom);
- Canadian Institute of Chartered Accountants;
- Institute of Chartered Accountants New Zealand;
- The Institute of Chartered Accountants in England and Wales;
- The Institute of Chartered Accountants in Ireland; and
- The Institute of Chartered Accountants of Scotland

2. In accordance with the requirements of Section 708(8)(c) and Section 761G(7)(c) of the Corporations Act, the Investor has either:

- a) net assets of at least \$2.5 million; or
- b) gross income for each of the last two (2) financial years of at least \$250,000 a year.

Name of Accountant & Firm _____

Address of Accountant _____

(Street No and Name)

(Suburb)

(State)

(Postcode)

Accountant Signature _____ Date: _____

