

ICON DISTRIBUTION INSTRUCTIONS

FOR ACCOUNTS WITH TRUST COMPANY OF AMERICA AS CUSTODIAN

PRACTICES

Our goal is to provide timely execution of distribution requests. If instructions are deemed clear and all key information has been provided, ICON, at its discretion, may redeem assets when additional documentation may still be needed (i.e. guarantee, different form, etc.). ICON is not responsible for market fluctuation due to delays or for initiating the distribution process. ICON will review and process a request and then forward the documentation to the custodian for approval. Please note, ICON's paperwork requirements can differ from those of the custodian. Therefore, additional paperwork may be required after ICON has already initiated the redemption process. Generally, funds will not be released until all paperwork has been reviewed and approved by both ICON and Trust Company of America.

ADDITIONAL REQUIREMENTS

To help protect against potential fraudulent requests, an original **Medallion Stamp Signature Guarantee ("Guarantee")** is required when funds are requested in excess of \$50,000, being paid to an alternate payee, or being delivered somewhere other than the address of record. This requirement includes account transfers. Transfers must include a guarantee for both the client's signature and the successor custodian's signature on the letter of acceptance, if applicable. If deemed appropriate by ICON, the distribution process will be initiated utilizing faxed documents; however funds will not be released until the original documents are received in good order. If bank wire or ACH instructions are already on file, ICON in its discretion may release funds prior to receipt of the original documents. **As an added measure, clients and/or their financial representatives may be contacted to validate the distribution instructions. Please be aware that this due diligence could cause a delay in processing.** A Medallion Stamp Signature Guarantee obligates the Guarantor to protect any indemnitee against loss suffered in reliance on a Medallion Imprint when used and can typically be provided by a financial institution. A guarantee is not the same as a notary public.

DISTRIBUTION FORMS

Select the appropriate distribution form below based on the type of distribution. Please follow the instructions provided in this document and those referenced on the distribution form. If transferring and closing an account with multiple portfolios, only one transfer form is needed. Using multiple transfer documents may result in additional fees being charged to the account. When transferring assets from one portfolio within an account with multiple portfolios, be sure to indicate "partial transfer" and specify which portfolio the assets should be transferred from.

Faxed documents are acceptable. To avoid duplications, originals should not be forwarded unless they are being provided to comply with the guarantee requirements. Requests will be initiated if ICON has determined the instructions to be adequate; however, funds will not be released until ICON has deemed the documents to be in good order.

Please be aware that a reportable tax event may result from this request and could also require tax withholdings. In some instances, processing a trustee-to-trustee transfer rather than withdrawing the assets could be beneficial.

Non Qualified Accounts:

- Non-Retirement Account Distribution Request Form
- Non-Retirement Account Systematic Contribution/ Distribution Request Form

IRA Accounts:

- EZ-IRA Distribution Request Form
- IRA Beneficiary Distribution Request Form
- IRA Distribution Request Form
- Required Minimum Distributions (RMD) Request Form

Self-Directed Qualified Plan Accounts:*

- Custody Only Qualified Plan Distribution Request Form completed by the trustee or by a letter of instruction from the trustee printed on company letterhead. Either document should be accompanied by a copy of their Corporate Resolution.

**Contact the trustee directly regarding their paperwork requirements. Distributions will be made payable and delivered directly to the trustee unless the trustee has instructed otherwise and complied with the guarantee requirements.*

Qualified Retirement Plans:

- Qualified Plan Account Distribution Request Form and a copy of the Corporate Resolution

403(b)(7) Accounts:

- 403(b)(7) and 457 Custodial Account Distribution Request

LIQUIDATION SCHEDULE

Requests are processed every business day. However, due to block trading and holidays this schedule may vary. Requests received prior to 1:00 p.m. Mountain Time will generally be processed on the same business day. All requests received after 1:00 p.m. will be processed on a best efforts basis on the following business day. ICON will not be responsible for any delays or loss in processing due to unclear or incomplete instructions.

DELIVERY AND FEE INFORMATION

Funds are generally delivered one business day following settlement date. Transfers out in-kind can take up to 4 to 6 weeks. If a delivery option is not elected, the funds will be issued by check and sent regular mail via the United States Postal Service. All applicable fees will be charged for each service and deducted directly from the ICON account. If multiple checks, transfers, wires, etc. are requested, additional fees may apply.

- Checks: \$10 (*Note: This is considered a separate fee from an overnight fee.*)
- Transfers Out via Cash: \$50
- Transfers Out In-Kind: \$100
- Bank Wire: \$10
- ACH: No Fee
- Overnight Mail: \$10 for delivery the next business day; \$50 to \$75 for Saturday delivery. Delivery to certain rural areas may be more expensive and require extra delivery time. For delivery of an overnight package, a signature of receipt is not required unless otherwise requested in writing by the client.

MAILING INSTRUCTIONS (*Requests mailed directly to the custodian will delay processing.*)

ICON Advisers, Inc.
Attn: Client Services Department
5299 DTC Boulevard, Suite 1200
Greenwood Village, CO 80111

Phone: 800-828-4881 Local: 303-790-1600
Fax: 303-790-8246

(NOTE: When faxing, please help us to avoid duplicating requests. Do not forward the original documents unless you are providing the original medallion stamp signature guarantee, noting the documents were previously faxed to ICON.)



Distribution Request Addendum: Signature Guarantee

CLIENT SERVICES:
5299 DTC Boulevard, 12th Floor
Greenwood Village, CO 80111
(303) 790-1600 Telephone
(800) 828-4881 Toll-Free
(303) 790-8246 Fax

1 GENERAL INSTRUCTIONS

Complete and attach this form to the applicable distribution request document to supply the required Medallion Stamp Signature Guarantee (the Guarantee). The Guarantee is required when a distribution is being made in excess of \$50,000, proceeds are being mailed somewhere other than the address of record or when a redemption check is made payable differently from the account registration (among other reasons).

This requirement has been added to help protect against fraud. In addition to providing a Guarantee, you or your financial representative may be contacted to validate your instructions. Please be aware that this due diligence process could require extra processing time.

A Medallion Stamp Signature Guarantee obligates the Guarantor to protect any indemnitee against loss suffered in reliance on a Medallion Imprint when used and can typically be provided by a financial institution. A guarantee is not the same as a notary public.

You may elect to have these instructions kept on file to accommodate future distribution requests by electing this option in Section 3, Instructions. If you do not elect to keep these instructions on file, future requests will require a new Guarantee.

2 ACCOUNT INFORMATION & SIGNATURES

ACCOUNT TITLE

ACCOUNT NUMBER

All signatures must match those provided on the Distribution Request.

ACCOUNT OWNER OR AUTHORIZED PARTY SIGNATURE DATE

ADDITIONAL SIGNATURE IF APPLICABLE DATE

3 INSTRUCTIONS

- Keep these payee/delivery instructions on file to accommodate future requests without requiring a Guarantee.
- This is a one-time request utilizing these payee/delivery instructions. Future requests to an alternate payee or address will require a new Guarantee.

4 MEDALLION STAMP SIGNATURE GUARANTEE

[MEDALLION GUARANTEE STAMP HERE]

MEDALLION STAMP SIGNATURE GUARANTEE REQUIREMENTS

For your protection, a Guarantee by an eligible signature guarantor may also be required if you request:

- to change account ownership,
- a redemption check made payable to anyone other than the accountholder(s) of record,
- a redemption check mailed to an address other than the address of record,
- a redemption check or wire sent to a bank other than the bank on file,
- a redemption check mailed to an address of record that has been changed within 30 days of your request,
- a redemption for \$50,000 or more, and
- to change bank account information on an account.