

SUBSCRIPTION BOOKLET

LIV DEVELOPMENT FUND I, LP

Name of Investor: _____

If the prospective investor does not wish to subscribe for a limited partnership interest in LIV Development Fund I, LP, a Delaware limited partnership (the "Fund"), or if the prospective investor's subscription is rejected, please return the Fund's Amended and Restated Agreement of Liability Partnership, as amended from time to time, and this Subscription Booklet (collectively, along with any ancillary agreements related thereto, the "Fund Documents") to LIV Development Fund I GP, LLC (the "General Partner"). The Fund Documents may not be reproduced, duplicated or delivered, in whole or in part, to any other Person (other than confidentially to legal counsel and professional advisors to the prospective investor) without the prior written consent of the General Partner. As used herein, "Person" means and includes any individual, partnership, company, limited company, limited liability company, corporation, limited partnership, joint venture, trust, business trust, cooperative, association or any other entity.

**LIV DEVELOPMENT FUND I, LP
INSTRUCTIONS**

This Subscription Booklet relates to the offering of units of limited partnership interest (the “LP Units”) in LIV Development Fund I, LP, a Delaware limited partnership (the “Fund”). The Investor (as defined below) should read the Confidential Private Placement Memorandum dated March 22, 2023 (as supplemented from time to time, the “Memorandum”), the attached Subscription Agreement (the “Subscription Agreement”) and the Amended and Restated Agreement of Limited Partnership of the Fund (as amended from time to time, the “LP Agreement”) and, together with the Memorandum and the Subscription Agreement, the “Offering Materials”). The Investor must complete all of the information required in this Subscription Booklet in the manner described below. For purposes hereof, the “Investor” is the Person for whose account the LP Units are being purchased. If this Subscription Booklet is being completed by a nominee, custodian or trustee on behalf of the Investor, please refer to Section 3(p) of the Subscription Agreement.

UPON COMPLETION AND EXECUTION OF THE SUBSCRIPTION BOOKLET AS DIRECTED BELOW, PLEASE SEND THE SUBSCRIPTION BOOKLET TO JEFF HICKS AT: jeff@livdev.com.

If you return the originally executed copies of all these documents, please send them via overnight delivery service to the address below:

LIV Development Fund I GP, LLC
2204 Lakeshore Drive, Suite 450,
Birmingham, AL 35209
Attention: Jeff Hicks
Phone: (205) 484-2845
E-mail: jeff@livdev.com

Please complete and execute one (1) copy of the following and deliver them as indicated above:

1. Signature page to the Subscription Agreement on PAGE 13
2. Investor Information Sheet on PAGES 14-16
3. Accredited Investor Questionnaire on PAGES 17-19
4. US Person Status Questionnaire on PAGES 20-21
5. Consent to Electronic Delivery of U.S. Internal Revenue Service Schedule K-1 and Disclosure Statement on PAGES 22-23 if you wish to receive your Schedule K-1 in respect of the Fund through electronic delivery.
6. Signature Page to the LP Agreement which follows PAGE 24
 - (a) Individual Investor
 - (b) Entity Investor
7. Internal Revenue Service Withholding Form W-9, which is the LAST PAGE in this Booklet

Evidence of Authorization

Each prospective Investor must provide satisfactory evidence of authorization, such as a list of authorized agents, and a current copy of a government-issued photo identification for the individual(s) authorized to sign the Subscription Agreement.

For Individuals:

For individual Investors (i.e., natural persons), please submit a copy of a government-issued form of identification, such as a driver's license or passport. If an individual Investor is using a third party to act on his/her behalf, a copy of the driver's license or passport of that third party should also be provided. If the copy of the driver's license or passport of the Investor or third party does not contain the individual's current address, an additional government-issued identification document certifying the individual's name and current address is required. For joint account holders, the information listed above should be provided for each individual.

For Entities and Trusts:

For Investors other than individuals (e.g., entities such as an LLC or a trust), please submit documentation evidencing the authority of the signatory to act on behalf of and bind the Investor as well as a list of authorized signatories. Generally, Investors that are corporations should submit certified corporate resolutions authorizing the subscription and identifying the corporate officer empowered to sign the Subscription Agreement. Investors that are partnerships should submit a certified copy of the partnership agreement and resolutions authorizing the subscription. Investors that are limited liability companies should submit a copy of their operating agreement and resolutions authorizing the subscription. Investors that are trusts should submit a copy of the trust agreement and resolutions authorizing the transaction. Entities may be requested to furnish other or additional documentation evidencing their authority to invest in the Fund.

After receipt of a completed Subscription Agreement (including all applicable Attachments and related documents), the General Partner or its legal counsel will contact the Investor if such documents are incomplete, if the Investor is not eligible to subscribe for the Units, if the General Partner requires additional information about the Investor or its beneficial owners or if the Investor's requested amount of investment has been reduced.

If the Investor's subscription is accepted (in whole or in part) by the General Partner, a fully executed set of the subscription documents will be returned to the Investor following the Closing.

For Further Information

For additional information concerning subscriptions, the Subscription Agreement, or the LP Agreement, prospective Investors should contact Jeff Hicks at Phone: (205) 484-2845; E-mail: jeff@livdev.com.

**LIV DEVELOPMENT FUND I, LP
SUBSCRIPTION AGREEMENT**

To: LIV Development Fund I GP, LLC
2204 Lakeshore Drive, Suite 450
Birmingham, AL 35209
Attn: Jeff Hicks
Tel: (205) 484-2845
E-mail: jeff@livdev.com

Ladies and Gentlemen:

Reference is made to (a) the Confidential Private Placement Memorandum dated March 22, 2023 (as supplemented from time to time, the "Memorandum"), relating to the offering of units of limited partnership interest (the "LP Units") in LIV Development Fund I, LP, a Delaware limited partnership (the "Fund"), and (b) the Amended and Restated Agreement of Limited Partnership of the Fund (as amended from time to time, the "LP Agreement" and, together with the Memorandum, the "Offering Materials") in the forms heretofore furnished to the undersigned. Capitalized terms used, but not defined, in this Subscription Agreement (including the Attachments hereto, this "Subscription Agreement") shall have the meanings given to them in the LP Agreement.

1. **Subscription for LP Units.** Subject to the terms and conditions set forth in this Subscription Agreement and in the LP Agreement, the undersigned investor (the "Investor") hereby agrees to (a) (i) purchase LP Units in the Fund in the amount set forth on the signature page below; (ii) make a commitment to contribute capital to the Fund in the amount set forth on the signature page below; and (iii) contribute capital to the Fund with respect to such commitment and make such other capital contributions and payments to the Fund when called by LIV Development Fund I GP, LLC (the "General Partner"), as provided for in the LP Agreement in the manner and at the times provided in the LP Agreement, (b) be admitted to the Fund as a limited partner (a "Limited Partner"), and (c) become a party to and bound by the terms of the LP Agreement as a Limited Partner and this Subscription Agreement.

2. **Acceptance; Admission.** The Investor understands and agrees (a) that this subscription shall not be deemed accepted by the Fund unless and until the acceptance on the signature page of this Subscription Agreement shall have been executed by the General Partner on behalf of the Fund, and (b) that the General Partner reserves the right to reject this subscription in whole or in part. The Investor will be admitted as a Limited Partner of the Fund once the General Partner receives and accepts Subscriptions equal to the Minimum Offering Amount and the General Partner notifies the Investor that they have been admitted as a Limited Partner. The Investor agrees that, upon admission as a Limited Partner, the Investor will be bound by and receive the benefit of the terms of the LP Agreement as a Limited Partner, and such terms are hereby incorporated by reference as if set out herein in full.

3. **Representations of the Investor.** The Investor hereby represents, warrants, and covenants to, and agrees with, the Fund and the General Partner as follows, and hereby agrees that each of the representations, warranties, and covenants set forth below and elsewhere in the Offering Materials shall be deemed made as of the date of each contribution by the Investor to the Fund:

(a) **Suitability.** THE INVESTOR HAS READ CAREFULLY AND UNDERSTANDS THE OFFERING MATERIALS, INCLUDING THE SECTIONS OF THE MEMORANDUM ENTITLED “CERTAIN RISK FACTORS,” “CERTAIN TAX CONSIDERATIONS,” AND “THE LP AGREEMENT,” AND ACKNOWLEDGES THAT IT HAS BEEN ADVISED TO CONSULT ITS OWN ATTORNEY, ACCOUNTANT, TAX ADVISOR AND/OR INVESTMENT ADVISOR WITH RESPECT TO THE INVESTMENT CONTEMPLATED HEREBY AND ITS SUITABILITY FOR THE INVESTOR. ANY SPECIFIC ACKNOWLEDGMENT SET FORTH BELOW WITH RESPECT TO ANY STATEMENT CONTAINED IN THE OFFERING MATERIALS SHALL NOT BE DEEMED TO LIMIT THE GENERALITY OF THIS REPRESENTATION AND WARRANTY.

(b) **Knowledge and Experience.** The Investor and its purchaser representative (as defined in Section 3(c) below), if any, currently have and (unless the Investor has a purchaser representative) the Investor had immediately prior to receipt of any offer regarding the Fund, such knowledge and experience in business and financial matters as to be capable of evaluating the merits and risks of an investment in the Fund. The Investor has carefully considered the suitability of its investment in the Fund for the Investor’s particular financial and tax situation and has determined that such investment is suitable for the Investor’s circumstances. The Investor understands (i) that the Fund has no operating history and there is no guarantee of the results that will be achieved by the Fund and (ii) the speculative nature of investing in the Fund and that its investment in the Fund is subject to loss if the Fund’s investments are unsuccessful. The Investor has adequate means of providing for its current needs and possible contingencies, and the Investor has no present intention or need, and anticipates no need in the foreseeable future, to liquidate its investment in the Fund. No assurances are or have been made to the Investor regarding any economic advantages (including tax) that may inure to the benefit of the Investor from its purchase and ownership of any LP Units.

(c) **Purchaser Representative.** If the Investor has utilized a purchaser representative, the Investor has previously given the Fund notice in writing of such fact, specifying that such representative would be acting as the Investor’s “purchaser representative” as defined in Rule 501(h) of Regulation D under the U.S. Securities Act of 1933, as amended (the “Securities Act”).

(d) **Full Contribution; Return of Distributions; No Need for Liquidity.** The Investor understands that, except as otherwise provided in the LP Agreement, the Investor is not permitted to make less than the full amount of any required capital contribution. If the Investor fails to make payments in respect of its capital commitment when due, the Investor will be subject to strict enforcement of the default provisions set forth in the LP Agreement, pursuant to which the Investor may suffer substantial adverse consequences (including, but not limited to, the loss of a material portion of its investment in the Fund). The Investor has or will reserve sufficient available liquid assets to meet such contribution obligations and understands that the LP Units may not be redeemed and, except to the extent otherwise provided in the LP Agreement, the Investor will not be permitted to withdraw capital from the Fund upon request. The Investor’s capital commitment to the Fund and other investments that are not readily marketable are not disproportionate to the Investor’s net worth, and the Investor has no need for immediate liquidity with respect to the LP Units.

(e) **Opportunity to Verify Information.** The Investor acknowledges that the General Partner has made available to the Investor during a reasonable time prior to the purchase of the LP Units, the opportunity to ask questions and receive answers from it concerning the terms and conditions of the offering described in the Offering Materials, and to obtain any additional information which the General Partner possesses or can acquire without unreasonable effort or expense that is necessary to verify the information contained in the Offering Materials or otherwise relative to the proposed activities of the

Fund. The Investor acknowledges that the Memorandum is not a public offering “prospectus” and does not purport to describe or otherwise address all material considerations relating to an investment in the Fund. The Investor understands that its investment in the Fund will be subject to the terms and conditions of this Subscription Agreement, any side letters, and the LP Agreement in such final forms as shall be executed by the parties thereto and as the same may be amended from time to time in accordance with their respective terms. The Investor further understands and acknowledges that certain of the terms and conditions of the Fund and the LP Units originally set forth in the Memorandum may have been modified and, as modified, will be reflected in the final form of the LP Agreement.

(f) **Purchase for Investment.** The Investor understands that: (1) the Investor must purchase the LP Units for its own account and not with a view toward the distribution or other transfer thereof and the Investor does not presently have any reason to anticipate any change in the Investor’s circumstances or other particular occasion or event that would cause the Investor to sell its LP Units; (2) the Investor must bear the economic risk of its investment until the final liquidation of the Fund; (3) neither the LP Units nor the Fund have been registered under the Securities Act or, unless otherwise disclosed to the Investor, the laws of any jurisdiction outside of the United States and that the Investor is responsible for complying with any such laws that may impose restrictions on the transfer or sale of the LP Units by the Investor; (4) under existing law, the Fund is not being registered as an “investment company” as the term “investment company” is defined in Section 3(a) of the Investment Company Act of 1940, as amended (the “Investment Company Act”); (5) the Investor may not resell or otherwise dispose of all or any part of the LP Units, except as permitted by law, including, without limitation, any regulations under the Securities Act and the applicable securities acts or similar statutes of the jurisdiction in which the Investor resides, including all regulations and rules under such laws, together with applicable published policy statements, instruments, notices and blanket orders or rulings of general applicability (collectively, “Applicable Securities Laws”), and any and all applicable provisions of the LP Agreement; (6) the transfer of LP Units and the substitution of another Limited Partner for the Investor are restricted by the terms of the LP Agreement; (7) Rule 144 under the Securities Act may not be available as a basis for exemption from registration of the LP Unit; and (8) there is no public or other market for the LP Units, it is not anticipated that such a market will ever develop, and neither the Fund nor the General Partner has any obligation to create such a market. The Investor agrees (i) not to sell or otherwise dispose of any part of the LP Units unless the LP Units have been registered under the Securities Act, an exemption from registration is available or such sale or disposition is made in accordance with the provisions of Regulation S under the Securities Act and (ii) that hedging transactions in the LP Units may not be conducted except in compliance with the Securities Act. The Investor understands that the LP Units will not be evidenced by a certificate subject to Article 8 of the Uniform Commercial Code. The Investor acknowledges and is aware that it has never been represented, guaranteed, or warranted to the Investor by the Fund, the General Partner, or its managers, officers, agents, attorneys or employees, or by any other person, expressly or by implication, as to any of the following: (x) the approximate or exact length of time that the Investor will be required to remain as owner of its LP Units; (y) the percentage of profit and/or amount of or type of consideration, profit or loss to be realized, if any, as a result of Investor’s investment; or (z) that the past performance or experience on the part of affiliates of the General Partner will in any way indicate the predictable results of the ownership of the LP Units or of the overall financial performance of the Fund.

(g) **Securities Laws.** The Investor received the Offering Materials and first learned of the Fund in the jurisdiction listed as the address of the Investor set forth on the Investor’s signature page hereto. The Investor intends that the state securities laws of such state alone shall govern this transaction. The

Investor is, with respect to the Fund, one person within the meaning of Rule 12g5-1 under the U.S. Securities Exchange Act of 1934, as amended (the “Exchange Act”). The Investor’s form of holding the LP Units (and any other interest in the Fund), is not used primarily to circumvent the provisions of Section 12(g) or Section 15(d) of the Exchange Act.

(h) **Accredited Investor and U.S. Person Status.** One or more of the categories set forth in each of Part I and Part II of Attachment 2 attached hereto correctly and in all respects describes the Investor, and the Investor or its authorized representative has signed, initialed or otherwise so indicated on the blank line or lines following a category on each such Attachment.

(i) **Investment Objectives and Advice; Reliance.** The Investor has not relied on the Fund Advisor, the General Partner or its affiliates, or their respective partners, members, stockholders, officers, directors, managers or employees, as applicable, or any agent or representative of any of them for investment advice with respect to an investment in the Fund. Other than as set forth herein, in any side letter with the Investor or in the Offering Materials, in making a decision to proceed with an investment in the Fund, the Investor is not relying upon any representation, warranty or agreement by the Fund, the General Partner or its affiliates, or their respective partners, members, stockholders, officers, directors, managers or employees, as applicable, or any agent or representative of any of them, written or otherwise, in determining to invest in the Fund. In addition, at no time was the Investor solicited by, offered an opportunity to invest in the Fund by means of, or influenced in its decision to purchase the LP Units by, (i) any statement made or materials provided by a representative of, or on behalf of, the Fund, the General Partner or its affiliates, or their respective partners, members, stockholders, officers, directors, managers or employees, as applicable, or any agent or representative of any of them, at any seminar, conference, meeting or event whose attendees were invited by any general solicitation or advertising or (ii) any reference in the media to any such statement or materials, or any advertisement, article, notice or other communication published in any newspaper, magazine or similar media, or broadcast over television or radio, or transmitted over the Internet.

(j) **Power and Authority.** If the Investor is a natural person, the Investor has the legal capacity to execute, deliver and perform its obligations under this Subscription Agreement and the LP Agreement and grant the power of attorney as described in Section 5.4 of the LP Agreement. If the Investor is a corporation, trust, partnership, limited liability company, governmental agency or other entity, whether domestic or foreign: (i) it has the requisite power and authority to execute and deliver this Subscription Agreement and the LP Agreement; (ii) the Person signing this Subscription Agreement on behalf of the Investor has been duly authorized to execute this Subscription Agreement and the LP Agreement; and (iii) such execution and delivery do not, and the performance by the Investor of its obligations contemplated by this Subscription Agreement and the LP Agreement will not, violate, conflict with or cause the Investor to be in default under the terms of the Investor’s charter, by-laws, memorandum, partnership agreement or similar governing document or any other agreement, instrument, lien or judgment, or any domestic or foreign law, regulation, permit or registration to which the Investor is a party or by which it or its assets is bound. This Subscription Agreement has been duly executed by the Investor and constitutes, and the LP Agreement, when and if the Investor is admitted as a Limited Partner, will constitute, a valid and legally binding agreement of the Investor. The Investor has obtained all necessary consents, approvals and authorizations of government authorities and other Persons required to be obtained in connection with its execution and delivery of this Subscription Agreement and the LP Agreement and the performance of its obligations hereunder and thereunder.

(k) **No View to Tax Benefits; No Borrowings.** The Investor is not acquiring the LP Units with a view to realizing any benefits under United States federal income tax laws, and no representations have been made to the Investor that any such benefits will be available as a result of the Investor's acquisition, ownership or disposition of the LP Units. **The Investor acknowledges that the Offering Materials do not contain any disclosure concerning the tax aspects of the Fund's activities under the laws or regulations of the United States, any state, local, foreign, or other jurisdiction (other than certain United States federal income tax matters and certain state tax matters explicitly summarized in the Memorandum) and that any such tax matters summarized in the Memorandum are general in nature, are not intended to apply, and likely will not apply, to any specific Investor in light of its particular circumstances and in many cases are uncertain and subject to change. Accordingly, the Investor acknowledges that it has been advised by the General Partner to consult with its own tax advisor in connection with its decision to purchase the LP Unit.** If the Investor is a "charitable remainder trust" within the meaning of Section 664 of the Internal Revenue Code of 1986, as amended (the "Code"), the Investor has advised the General Partner in writing of such fact, and the Investor acknowledges that it understands the risks, including specifically the tax risks, if any, associated with its investment in the Fund. The Investor has not borrowed any portion of its contribution to the Fund, either directly or indirectly, from the Fund, the General Partner or any of its affiliates.

(l) **Certain Tax Information.** Upon request, the Investor shall provide the General Partner with any information necessary to allow the Fund to comply with its obligations to make tax basis adjustments under Sections 734 or 743 of the Code.

(m) **Fund Counsel Does Not Represent the Investors.** The Investor understands that (i) the General Partner has retained Dentons Sirote, P.C. ("Dentons") as counsel to the Fund, the Fund Advisor, and the General Partner and (ii) the General Partner may retain Dentons as counsel in connection with the management and operation of the Fund, including, without limitation, making, holding or disposing of investments, or any dispute that may arise between the Investor or any other Limited Partner, on the one hand, and the General Partner and/or the Fund on the other hand (the "Fund Legal Matters"). The Investor acknowledges that Dentons will not represent the Investor in connection with the formation of the Fund and the offer and sale of LP Units, unless, with respect to Dentons and subject to applicable law, the General Partner (or an affiliate thereof) and the Investor otherwise agree and the Investor separately engages Dentons. The Investor will, if it wishes counsel on any Fund Legal Matter, retain its own independent counsel with respect thereto and will pay all fees and expenses of such independent counsel or as otherwise determined by a court of competent jurisdiction. The Investor acknowledges and agrees that: (1) Dentons's representation of the Fund, Fund Advisor, and/or the General Partner is limited to those specific matters with respect to which Dentons has been retained and consulted by such entities; (2) Dentons's representation of the Fund, Fund Advisor, and/or the General Partner is not exclusive and other matters involving the General Partner, Fund Advisor, and/or the Fund may exist where Dentons has not been retained or consulted and such matters could affect the General Partner, Fund Advisor, the Fund, the Fund's investments, its portfolio companies, and/or their affiliates; (3) Dentons will not monitor the Fund, Fund Advisor, the General Partner or their affiliates' compliance with the LP Agreement (including, the Fund's policies, investment program or other investment guidelines, restrictions and procedures set forth in the Memorandum and/or the LP Agreement), or with applicable laws, rules or regulations, unless Dentons has been specifically retained to do so; (4) Dentons has not investigated or verified the accuracy and completeness of any of the information set forth in the Memorandum; and (5) Dentons is not providing any advice, opinion, representation, warranty or other assurance of any kind as to any matter to any Limited Partner.

(n) **Privacy Notice.** If the Investor is a natural person, grantor trust or 401(k)/IRA Investor, the Investor has separately received a notice regarding privacy of financial information under Regulation S-P, 17 C.F.R. 248.1-248.30 ("Regulation S-P"), adopted by the U.S. Securities and Exchange Commission pursuant to the privacy rules promulgated under Section 504 of the Gramm-Leach-Bliley Act of 1999, and agrees that the LP Units are a financial product that the Investor has requested and authorized. In accordance with Section 14 of Regulation S-P, the Investor acknowledges and agrees that the Fund may disclose nonpublic personal information of the Investor to the other Limited Partners, as well as to the Fund's accountants, attorneys and other service providers as necessary to effect, administer and enforce the Fund's and the Limited Partners' rights and obligations. The Investor acknowledges that it has received and reviewed the General Partner's Privacy Policy.

(o) **Anti-Money-Laundering.** The Investor acknowledges that the Fund seeks to comply with all applicable laws, rules, regulations, directives, and special measures concerning money laundering, anti-terrorism, and related matters. In furtherance of those efforts, to the best of Investor's knowledge and based upon appropriate diligence and investigation:

- (1) None of the cash or property that the Investor has paid, will pay, or will contribute to the Fund has been or shall be derived from, or related to, any activity that is deemed criminal under United States law or any other applicable law or regulation.
- (2) No contribution or payment by such Investor to the Fund, to the extent that such contribution or payment is within such Investor's control, and no distribution to such Investor (assuming such distribution is made in accordance with instructions provided to the General Partner by such Investor) shall cause the Fund, the General Partner or any of its affiliates to be in violation of any applicable anti-money laundering laws or regulations, including without limitation the U.S. Bank Secrecy Act (the "BSA"), the U.S. Money Laundering Control Act of 1986, the U.S. International Money Laundering Abatement and Financial Anti-Terrorism Act of 2001, and the Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism Act of 2001, in each case, such statute as amended and any successor statute thereto and including all regulations promulgated thereunder (collectively, the "Anti-Money Laundering Laws"). The Investor: (A) shall promptly notify the Fund if, to the knowledge of the Investor, the Investor has made a contribution to the Fund of money derived from, or related to, any activity that is deemed criminal under U.S. law or that could cause the Fund or the General Partner or any of their respective affiliates to be in violation of any Anti-Money Laundering Law; and (B) shall provide the Fund, promptly upon receipt of the Fund's written request therefor, with any additional information regarding such Investor or its beneficial owner(s) that the Fund deems necessary in order to determine or ensure compliance with all applicable laws, regulations and administrative pronouncements concerning money laundering and other criminal activities. The Investor acknowledges and agrees that the Fund may release confidential information regarding such Investor and, if applicable, any of its beneficial owners, to government authorities if the Fund, in its discretion after consultation with the Investor (to the extent permitted by law), determines that releasing such information is in the best interest of the Fund in light of any regulations or administrative pronouncements promulgated under the Anti-Money Laundering Laws or other similar applicable law.

- (3) The Investor hereby represents that (A) such Investor is not, (B) no Person controlling or controlled by such Investor is, and (C) if such Investor is a privately held entity, to the best of its knowledge, no Person having a beneficial interest in such Investor is: a prohibited country, territory, or Person listed on the Specially Designated Nationals and Blocked Persons List (the “SDN List”) or the Sectoral Sanctions Identifications List (“SSI List”) maintained by the Office of Foreign Assets Control of the United States Department of Treasury, a “senior foreign political figure,” or any “immediate family member” or “close associate” of a senior foreign political figure, as such terms are defined below, or a “foreign shell bank” within the meaning of the BSA. The SDN List may be found at <http://www.treas.gov/offices/enforcement/ofac/sdn/>. The SSI List may be found at http://www.treasury.gov/resource-center/sanctions/SDN-List/Pages/ssi_list.aspx. For purposes hereof, a “senior foreign political figure” is defined as a senior official in the executive, legislative, administrative, military or judicial branches of a non-U.S. government (whether elected or not), a senior official of a major non-U.S. political party, or a senior executive of a non-U.S. government-owned corporation. In addition, a “senior foreign political figure” includes any corporation, business or other entity that has been formed by, or for the benefit of, a senior foreign political figure; “immediate family” of a senior foreign political figure typically includes such figure’s parents, siblings, spouse, children and in-laws; and a “close associate” of a senior foreign political figure is a person who is widely and publicly known to maintain an unusually close relationship with the senior foreign political figure, and includes a person who is in a position to conduct substantial domestic and international financial transactions on behalf of the senior foreign political figure.
- (4) The Investor understands and agrees that if at any time it is discovered that (A) the Investor has made a contribution or payment to the Fund of money derived from, or related to, any activity that is deemed criminal under United States or any other law or that causes the Fund, the General Partner or any of its affiliates to be in violation of the Anti-Money Laundering Laws, (B) any distribution to the Investor made in accordance with the Investor’s instructions is “blocked” under Anti-Money Laundering Laws, (C) the Investor or any Person described in clauses (3)(A), (B) or (C) above is or becomes listed on the SDN List or SSI List, or (D) the Investor otherwise is required to take steps applicable law or regulation related to money laundering, criminal activities or government sanctions, the General Partner may, notwithstanding any provision of the LP Agreement to the contrary, undertake appropriate actions to ensure compliance with applicable law, regulations and administrative pronouncements, including, but not limited to freezing the assets of the Investor, segregation and/or redemption of the Investor’s investment in the Fund, refusing to accept additional contributions and withholding any distributions that would otherwise be made to the Investor.
- (5) The Investor shall promptly notify the General Partner if any of the representations in this Section 3(o) cease to be true and accurate at any time regarding the Investor. The Investor agrees to promptly provide to the General Partner any additional information regarding the Investor or its beneficial owner(s) that the General Partner deems necessary or advisable in order to determine or ensure compliance with all applicable laws, regulations and administrative pronouncements concerning money

laundering, criminal activities and government sanctions or to respond to requests for information concerning the identity of investors from any governmental authority, self-regulatory organization or financial institution in connection with its anti-money laundering compliance procedures. The Investor further understands that the General Partner may release confidential information about the Investor and, if applicable, any underlying beneficial owners, to proper authorities if the General Partner determines, after consultation with counsel, that such disclosure is required by applicable laws, regulations or administrative pronouncements or in order to comply with suggested guidelines or policies of any trade association or self-regulatory organization concerning compliance with the laws set forth above.

- (6) Notwithstanding anything to the contrary herein, the Investor acknowledges and agrees that the General Partner may, in its sole discretion, agree in writing with any Limited Partner that is itself, or that is associated with or managed by another entity that is, subject to regulation under the Exchange Act, the U.S. Bank Holding Company Act of 1956, as amended, the Investment Advisers Act of 1940, as amended (the "Investment Advisers Act") or comparable non-U.S. laws and regulations, to alternate representations and covenants reasonably designed to ensure compliance with applicable anti-money laundering and other criminal laws, regulations and administrative pronouncements and government sanctions.

(p) **Nominees and Custodians; Trustees.** If the undersigned is acting as a nominee or custodian for another Person or governmental agency in connection with the purchase and holding of the LP Units, the undersigned has so indicated such on the signature page hereto. The representations and warranties contained in this Subscription Agreement and any other documents provided to the General Partner or the Fund in connection with the Investor's investment in the Fund regarding the "Investor" are true and accurate with regard to the Person or governmental agency for which the undersigned is acting as nominee or custodian. Without limiting the generality of the foregoing, the representations and warranties regarding the status of the Investor in the Attachments hereto are true with respect to, and accurately describe, the Person or governmental agency for which the undersigned is acting as nominee or custodian and the undersigned nominee or custodian has the full power and authority to make such representations on behalf of and execute binding agreements enforceable against such Person or governmental agency. The Person or governmental agency for which the undersigned is acting as nominee or custodian will not transfer, assign or otherwise dispose of or distribute any part of its economic or beneficial interest in (or any other rights with respect to) the LP Units without complying with Applicable Securities Laws and all of the applicable provisions of the LP Agreement as if such Person or governmental agency were a direct Limited Partner of the Fund and were transferring a direct ownership interest in the Fund. If the undersigned is acting as nominee or custodian for another Person or governmental agency, the undersigned agrees to provide such other information as the General Partner may reasonably request regarding the undersigned and the Person or governmental agency for which the undersigned is acting as nominee or custodian in order to determine the eligibility of the Investor to purchase the LP Units. If the undersigned is a trustee of a trust, all of the representations and warranties contained in this Subscription Agreement (and the Attachments hereto) and any other documents provided to the General Partner or the Fund in connection with the Investor's investment in the Fund are true with respect to such trust, such trustee has such knowledge and experience in financial and business matters as to be capable of evaluating the merits and risks of an investment in the Fund and the representations in Section 3(j) with respect to

the power and authority of, and lack of conflicts with the governing documents of and other applicable agreements and laws binding upon the Investor, are made both by the Investor and such trustee, this Subscription Agreement has been duly executed on behalf of the Investor by such trustee, is binding against such trustee in such capacity and such trustee has obtained all necessary consents described in such [Section 3\(j\)](#).

(q) **Regulatory Matters.** Neither the Investor nor any Person that, directly or indirectly, through any contract, arrangement, understanding, relationship or otherwise has or shares voting power with respect to the LP Units, which includes the power to vote, or to direct the vote, with respect to the LP Units, or investment power over the LP Units, which includes the power to dispose, or direct the disposition of, the LP Unit, is the subject of any conviction, order, judgment, decree, suspension, expulsion or bar described in Rule 506(d) under the Securities Act that, if any such Person was deemed to be a 20% beneficial owner of the outstanding voting equity securities of an issuer seeking to rely on Rule 506, would require disclosure by such issuer under Rule 506(e) or disqualify such issuer from relying on Rule 506. There are no actions pending against the Investor or any such other Person that would, if adversely determined, result in such a disqualification. The Investor agrees to promptly notify the General Partner if the Investor or any such other Person becomes subject to any such conviction, order, judgment, decree, suspension, expulsion or bar

(r) **ERISA.** The Investor is not (i) an “employee benefit plan” (as such term is defined in ERISA) subject to Part 4 of Subtitle B of Title I of ERISA, (ii) a “plan” (as such term is defined in Section 4975(e)(1) of the Code) to which the provisions of Section 4975 of the Code are applicable or (iii) any other entity or account, any of the assets of which constitute “plan assets,” within the meaning of ERISA, of a plan described in (i) or (ii) above. The Investor is not a “benefit plan investor” as defined in 29 C.F.R. Section 2510.3-101. For purposes of this Subscription Agreement, “[ERISA](#)” shall mean the U.S. Employee Retirement Income Security Act of 1974 and the rules and regulations promulgated thereunder, as amended from time to time, or any successor statute thereto.

(s) **No Commissions or Fees.** There are no contracts, agreements or understandings between the Investor and any Person that would give rise to a claim against the Fund, the General Partner or its affiliates for any brokerage commission, finder’s fee or other like payment with respect to the sale of the LP Units to the Investor. The Investor confirms that no payment, fee, compensation, consideration or other benefit of any kind, direct or indirect, has been received by, or directed to, any government official or any agent, employee or representative of the Investor, in each case, respecting, arising out of, or in connection with the Investor’s investment in the Fund.

4. **Closing.** The closing (the “[Closing](#)”) of the sale and purchase of the LP Units shall be conducted remotely via the electronic exchange of documents and signatures on such date and such time as shall be selected by the General Partner. Contemporaneously with the execution of this Subscription Agreement, Investor agrees to execute and deliver the applicable counterpart signature page to the LP Agreement attached hereto as [Attachment 4](#). Following the occurrence of the [Closing](#), the Investor’s signature page to the LP Agreement shall automatically be released and attached to the LP Agreement as the Investor’s signature page to the LP Agreement. The Investor hereby accepts, adopts, and agrees to be bound by each and every provision contained in the LP Agreement, and agrees to become a Limited Partner hereafter.

5. **Capital Contributions.** The initial capital contribution associated with the Investor’s LP Units and each subsequent capital contribution to the Fund shall be made by the Investor in such

installments and on such dates as the General Partner may from time-to-time request in accordance with and subject to the provisions of the LP Agreement. The Investor acknowledges that its Percentage Interest (as defined in the LP Agreement) in the Fund may be adjusted from time to time in accordance with the terms of the LP Agreement, including, without limitation, for failure to make a required capital contribution under the LP Agreement.

6. **Amendments.** Neither this Subscription Agreement nor any term hereof may be changed, waived, discharged or terminated except with the written consent of the Investor and the General Partner. The LP Agreement may be amended in accordance with its terms.

7. **Reduction or Rejection of Subscription.** The Investor acknowledges that the subscription for the LP Units contained herein may be rejected by the General Partner in the General Partner's sole discretion. If the Investor's subscription is rejected, (i) the Investor shall be relieved of all further obligations under this Subscription Agreement, provided that Section 10 shall survive and continue to be binding on the Investor and (ii) the Investor shall, at the request of the General Partner, return to the General Partner all Offering Materials provided to the Investor or certify as to their destruction.

8. **Additional Investor Information.** The Investor understands that the information provided in this Subscription Agreement (including the Attachments hereto and any other documents provided by the Investor to the Fund or the General Partner in connection with its investment in the Fund) will be relied upon by the Fund and the General Partner, including without limitation for the purpose of (i) determining the eligibility of the Investor to purchase or hold the LP Units, (ii) making any required filings pursuant to Applicable Securities Laws, (iii) determining the Fund's eligibility to invest in prospective investments, and (iv) making representations in connection with the Fund's investments. The Investor shall inform the General Partner in writing immediately if the representations and warranties or any other information set forth in this Subscription Agreement (including any other documents provided by the Investor to the Fund or the General Partner in connection with its investment in the Fund) ceases to be true or accurate and agrees to provide, if requested, any additional information that may reasonably be required to determine the eligibility of the Investor to purchase or hold the LP Units, for the purpose of making any required filings pursuant to Applicable Securities Laws or to make representations in connection with the Fund's actual or prospective investments. The Investor will furnish to the Fund, upon request, any other information about the Investor reasonably determined by the General Partner to be necessary or convenient for the formation, operation, dissolution, winding-up or termination of the Fund, including, if relevant, information with respect to the foreign citizenship, residency, ownership or control of the Investor and its beneficial owners so as to permit the General Partner to evaluate and comply with any regulatory and tax requirements applicable to the Fund or proposed investments of the Fund; *provided* that (a) such other information is in the Investor's possession or is available to the Investor without unreasonable effort or expense and (b) the Investor's obligations with respect to such other information shall not apply to the extent that disclosure of such information, under the applicable circumstances and taking into account any confidentiality obligations of the recipient, would result in the Investor being in violation or breach of applicable law or an agreement regarding the confidentiality of such other information.

9. **Survival; Indemnity.** The Investor represents and agrees that the information provided in this Subscription Agreement (including the Attachments hereto) and any other documents provided by the Investor to the Fund or the General Partner in connection with its investment in the Fund regarding the Investor is true and correct as of the date of this Subscription Agreement and will be true and correct as of the Closing and as of the date of the Investor's admission to the Fund as a Limited

Partner. Without limiting the generality of the foregoing, if there should be any change in the information provided herein regarding the Investor (including the Attachments hereto and any other documents provided by the Investor to the Fund or the General Partner in connection with its investment in the Fund) prior to the Closing or the Investor's admission to the Fund as a Limited Partner, the Investor will immediately furnish revised or corrected information to the General Partner in writing. The representations and warranties made by the Investor and the General Partner shall survive the Closing and any investigation made by the Fund or the General Partner, on the one hand, or the Investor on the other hand. Investor acknowledges that it understands the meaning and legal consequences of its representations and warranties under this Agreement and that such representations and warranties are being relied upon by the Fund and the General Partner. **TO THE FULLEST EXTENT PERMITTED BY LAW, THE INVESTOR AGREES TO INDEMNIFY AND HOLD HARMLESS THE FUND, THE FUND ADVISOR, THE GENERAL PARTNER, ITS AFFILIATES, DIRECTORS, OFFICERS, PARTNERS, MEMBERS, MANAGERS, EMPLOYEES AND AGENTS AGAINST ANY LOSS, DAMAGE, OR LIABILITY DUE TO OR ARISING OUT OF A BREACH OF ANY REPRESENTATION OR WARRANTY OF THE INVESTOR CONTAINED IN THIS SUBSCRIPTION AGREEMENT (INCLUDING THE ATTACHMENTS HERETO) OR IN ANY OTHER DOCUMENTS PROVIDED BY THE INVESTOR TO THE FUND OR THE GENERAL PARTNER IN CONNECTION WITH THE INVESTOR'S INVESTMENT IN THE FUND.** Notwithstanding that any representations or warranties made by a nominee, custodian, trustee or other Person that has the power and authority to act on behalf of or in trust of an Investor without separate legal personality are made on behalf of the Investor, such indemnity applies to any such nominee, custodian, trustee or other Person if such nominee, custodian, trustee or other Person has breached the representations in Section 3(j) (Power and Authority) or Section 3(p) (Nominees and Custodians; Trustees). The General Partner may make, execute, record and file on its own behalf and on behalf of the Investor all instruments and other documents (including one or more agreements in favor of the Persons to whom the benefit of this Section 9 is intended (the "Covered Persons") and/or one or more separate indemnification agreements between the General Partner, the Fund, the Investor (as applicable) and individual Covered Persons) that the General Partner deems necessary or appropriate in order to extend the benefit of the exculpation and indemnification provisions of this Agreement to the Covered Persons; *provided*, that such other instruments and documents authorized hereunder shall be on the same terms as provided for in this Agreement except as otherwise may be required by applicable law.

10. **Confidentiality.** The Investor hereby confirms that it will not use any information it receives pursuant to any potential investment in the Fund for any purpose other than monitoring and evaluating its investment in the Fund, except as otherwise permitted by the LP Agreement.

11. **General.** This Agreement shall (a) be binding upon the Investor and the personal representatives and permitted assigns of the Investor, (b) survive the admission of the Investor as a Limited Partner of the Fund, (c) not be assignable by the Investor without the written consent of the General Partner, and (d) if the Investor consists of more than one Person, be the joint and several obligations of all such Persons. Two or more duplicate originals of this Subscription Agreement may be executed by the undersigned and accepted by the General Partner, each of which shall be an original, but all of which together shall constitute one and the same instrument. Facsimile or PDF (or similar electronic formats) (i) counterpart signatures to this Subscription Agreement will constitute effective execution and delivery and shall be acceptable and binding for all purposes, and (ii) copies of this Subscription Agreement shall have the same force and effect as an original. All pronouns and any variations thereof shall be deemed to refer to the masculine, feminine, neutral, singular or plural as the identity of the Investor referred to may require. This Subscription Agreement shall be governed by the

laws of the State of Delaware. **UNLESS OTHERWISE AGREED BY THE GENERAL PARTNER IN WRITING, THE INVESTOR AND THE GENERAL PARTNER, ON BEHALF OF ITSELF AND THE FUND, IRREVOCABLY WAIVE, TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW, ANY RIGHT TO A JURY TRIAL IN CONNECTION WITH ANY ACTION OR PROCEEDING BROUGHT BY OR AGAINST THE GENERAL PARTNER (OR ITS PARTNERS, MEMBERS, MANAGERS, OFFICERS, DIRECTORS, EMPLOYEES OR CONSULTANTS, IN THEIR CAPACITY AS SUCH OR IN ANY RELATED CAPACITY) OR THE FUND, IN ANY WAY RELATING TO THE FUND, THIS SUBSCRIPTION AGREEMENT, THE LP AGREEMENT OR ANY OFFERING MATERIALS.** Any term or provision of this Subscription Agreement that is invalid or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective to the extent of such invalidity or unenforceability without rendering invalid or unenforceable the remaining terms or provisions of this Subscription Agreement or affecting the validity or enforceability of any of the terms or provisions of this Subscription Agreement in any other jurisdiction. Captions and headings in this Subscription Agreement are for convenience of reference only and shall not limit or otherwise affect the meaning hereof.

[Signature page on next page]

SIGNATURE PAGE TO SUBSCRIPTION AGREEMENT

IN WITNESS WHEREOF, the undersigned has executed this Subscription Agreement for the purchase of one or more LP Units of LIV Development Fund I, LP, a Delaware limited partnership (the "Fund"). Upon acceptance by the General Partner (for itself and for the Fund), the subscription pursuant to this Subscription Agreement will become irrevocable, the undersigned will be admitted as Limited Partner of the Fund, and the undersigned will be obligated to purchase the number of LP Units indicated below for the purchase price of \$250,000 per LP Unit. The Fund will return a countersigned copy of this Subscription Agreement to each accepted Investor.

Total Capital Contribution Commitment:

\$ _____

Minimum Investment: \$250,000

Total Number of LP Units:

No. of LP Units: _____

Price per LP Unit: \$250,000
Minimum Investment: 1 LP Unit

Signature of Investor:

Signature: _____

Print Name: _____

Title (if entity): _____

SSN or Tax ID No.: _____

Date: _____

If Second Signature Required for Investor:

Signature: _____

Print Name: _____

Title (if entity): _____

SSN or Tax ID No.: _____

Date: _____

Agreed to and Accepted by:

LIV Development Fund I GP, LLC
(for and on behalf of itself and the Fund)

By: _____

Name: _____

Title: _____

Date of Acceptance: _____

ATTACHMENT 1
Investor Information Sheet

A. General Information

Investor Name. Print or type exact name of Investor in which the investment should be registered:

Legal Form of Ownership. Please indicate below the form in which the Investor will hold title to its interest in the LP Units. PLEASE CONSIDER CAREFULLY. ONCE YOUR SUBSCRIPTION IS ACCEPTED, A CHANGE IN THE FORM OF TITLE CONSTITUTES A TRANSFER OF THE LP UNITS AND MAY THEREFORE BE RESTRICTED BY THE TERMS OF THE LP AGREEMENT, AND MAY RESULT IN ADDITIONAL COSTS TO YOU. Prospective Investors should seek the advice of their attorneys in deciding in which of the forms they should take ownership of the LP Units, because different forms of ownership can have varying gift tax, estate tax, income tax, and other consequences, depending on the state of the Investor's domicile and his or her particular personal circumstances.

- Individual Ownership
- Joint Tenants with Right of Survivorship (and not Tenants in Common)
- Community Property
- Tenants in Common
- General Partnership
- Limited Partnership
- Limited Liability Company
- Corporation
- Trust

If the LP Units are intended to be held as Joint Tenants, Community Property, or Tenants in Common, then both spouses should execute this Subscription Agreement.

Tax Year End. The Investor's year end for tax purposes is December 31st: **Yes** **No**

If "No," please specify the Investor's tax year end: _____

Signatory. Is the party signing this Subscription Agreement acting as a trustee, nominee, or custodian for a beneficial owner/underlying investor?

Yes **No**

If “Yes,” the Investor certifies that the full legal name of the beneficial owner and its state of residence or jurisdiction of organization is set forth below, and that this Subscription Agreement (including all exhibits and attachments) has been completed by the Investor, on behalf of and at the direction of the beneficial owner, as if the beneficial owner were the Investor for purposes hereof.

Legal name of beneficial owner: _____

State of residency (for individuals) or jurisdiction of organization (for entities)
of beneficial owner: _____

Affiliates. To the knowledge of the Investor, the Investor is **NOT** controlled by, controls, or is under common control with any other Limited Partner of the Fund:

Agree Disagree

If “Disagree,” please attach a supplemental sheet that identifies the other Limited Partner(s) and describes the relationship between the Investor and such other Limited Partner(s).

B. Contact Information

Investor’s primary contact person (to receive all correspondence, including financial statements, capital calls and distribution notices, in-kind distribution notices, tax information, information related to annual meetings, general correspondence and legal documents). ***This address will be included in the books and records of the Fund and will be used for purposes of providing notice to the Investor, so this information should be provided exactly as it should appear on labels:***

Name:	
Phone Number:	
Fax Number:	
E-mail Address:	
Mailing Address:	

Investor’s residence (if an individual) or principal place of business (if an entity) (*no P.O. Boxes please*) if different from above:

Name:	
Phone Number:	
Fax Number:	
E-mail Address:	
Mailing Address:	

Secondary contact person (to receive all correspondence):

Name:	
Phone Number:	
Fax Number:	
E-mail Address:	
Mailing Address:	

Legal contact person (to receive all legal documents):

Name:	
Phone Number:	
Fax Number:	
E-mail Address:	
Mailing Address:	

C. Investor's Wiring Instructions

Until further written notice to the Fund signed by one or more of the authorized persons, funds may be wired to the Investor using the following fed wire instructions:

Bank Name: _____ Reference: _____

Bank Address: _____ Contact Name: _____

Bank ABA #: _____ Phone: _____

Account Number: _____ Email: _____

Account Name: _____ SWIFT Code: _____

For Further Credit to Account Name: _____

For Further Credit to Account Number: _____

Comments: _____

[End of Investor Information Sheet]

ATTACHMENT 2
INVESTOR QUESTIONNAIRE

I. ACCREDITED INVESTOR STATUS

The Investor hereby represents, warrants, and covenants, pursuant to Section 3(h) of the attached Subscription Agreement, that he, she or it is an "Accredited Investor" pursuant to Regulation D promulgated under the U.S. Securities Act of 1933, as amended and in effect as of the date hereof (the "Securities Act"), because, at the time of the sale of the LP Units to Investor (please initial all applicable descriptions):

INDIVIDUAL INVESTORS

The Investor is a **natural person** (or a 401(k)/IRA Investor directed by and for the benefit of a single natural person):

- Whose **net worth**, either individually or jointly with such person's spouse, at the time of such person's purchase, exceeds \$1,000,000. For such purposes, "net worth" means the excess of total assets at fair market value (excluding the value of the primary residence of such natural person) over total liabilities (excluding the amount of indebtedness secured by the primary residence of such natural person up to such primary residence's fair market value).

- Who had **individual income** in excess of \$200,000 in each of the last two calendar years, or joint income with that person's spouse or spousal equivalent in excess of \$300,000 in each of those two years and has a reasonable expectation of reaching the same income level in the current calendar year.

- Who is a **director, executive officer, or general partner** of the Fund, or a **director, executive officer, or general partner** of the General Partner. For purposes of this definition, "executive officer" means the president; any vice president in charge of a principal business unit, division or function, such as sales, administration or finance; or any other person or persons who perform(s) similar policymaking functions.

- Who holds, in good standing, one of the following **professional licenses**: the General Securities Representative license (Series 7), the Private Securities Offerings Representative license (Series 82), or the Investment Adviser Representative license (Series 65).

- The Investor is a "**knowledgeable employee**," as defined in Rule 3c-5(a)(4) under the Investment Company Act of 1940, of the Fund.

- The Investor is a **family client**, as defined in Rule 202(a)(11)(G)-1 under the Investment Advisers Act of 1940, of a Family Office (defined below) and whose prospective investment in the Issuer is directed by that Family Office.
-

ENTITY INVESTORS

The Investor is one of the following entities which was not formed for the specific purpose of making an investment in the Fund and which has total assets in excess of \$5 million:

- (a) a **corporation, limited liability company, or partnership**;
- (b) an **organization described in Section 501(c)(3)** of the Code; or
- (c) **Massachusetts or similar business trust**.
- The Investor is an **entity (other than a trust)** in which all of the equity owners are accredited investors. Beneficiaries of a trust are not considered equity owners for these purposes.

- The Investor is a **family office**, as defined in Rule 202(a)(11)(G)-1 under the Investment Advisers Act of 1940, that (i) has assets under management in excess of \$5 million; (ii) is not formed for the specific purpose of acquiring the Securities and (iii) has a person directing the prospective investment who has such knowledge and experience in financial and business matters so that the family office is capable of evaluating the merits and risks of the prospective investment (a "Family Office").
-

The Investor is an **entity** which falls within one of the following categories of accredited investor set forth in Rule 501(a) of Regulation D under the Securities Act:

- A **bank** as defined in Section 3(a)(2) of the Securities Act, or any savings and loan association or other institution as defined in Section 3(a)(5)(A) of the Securities Act whether acting in its individual or a fiduciary capacity.
- A **broker or dealer** registered pursuant to Section 15 of the Securities Exchange Act of 1934, as amended.
- An **insurance company** as defined in Section 2(13) of the Securities Act.

An **investment company** registered under the Investment Company Act or a business development company as defined in Section 2(a)(48) of the Investment Company Act.

A **Small Business Investment Company** licensed by the U.S. Small Business Administration under Section 301(c) or (d) of the Small Business Investment Act of 1958, as amended.

Any **plan** established and maintained by a state, its political subdivisions, or any agency or instrumentality of a state or its political subdivisions, for the benefit of its employees, if such a plan has total assets in excess of \$5,000,000.

Any **private business development company** as defined in Section 202(a)(22) of the Investment Advisers Act of 1940, as amended.

An **employee benefit plan** within the meaning of Title I of ERISA, if (a) the investment decision is made by a plan fiduciary, as defined in Section 3(21) of ERISA (such as a bank, savings and loan association, insurance company or registered investment adviser); (b) such plan has total assets in excess of \$5,000,000; or (c) such plan is a self-directed plan, with investment decisions made solely by persons that are Accredited Investors.

A **trust**, with total assets in excess of \$5,000,000 **not formed** for the specific purpose of acquiring the LP Units, whose purchase of LP Units is directed by a “sophisticated person” (meaning a person that has such knowledge and experience in financial and business matters as to be capable of evaluating the merits and risks of an investment in the Fund).

The Investor is a **revocable grantor trust**, and (a) each grantor of the trust has the power to revoke the trust at any time and regain title to the trust assets, (b) the grantors may amend the trust at any time and (c) each grantor is an Accredited Investor

The Investor is an **investment advisor** either (a) registered pursuant to Section 203 of the Investment Advisers Act of 1940, as amended (“Investment Advisers Act”), or registered pursuant to the laws of any U.S. state, or (b) relying on an exemption from registering with the SEC under Section 203(l) or 203(m) of the Investment Advisers Act.

II. U.S. PERSON STATUS

The Investor hereby represents and warrants, pursuant to Section 3(h) of the attached Subscription Agreement, that it is correctly and in all respects described by the category or categories set forth below directly next to which the Investor has checked the corresponding box(es).

1. The Investor falls within one of the following categories of a “U.S. Person” set forth in Rule 902(k) of Regulation S under the Securities Act of 1933, as amended (the “Securities Act”):

- A natural person resident in the United States of America, its territories and possessions, any state of the United States, or the District of Columbia (the “United States”).
- A partnership or corporation organized or incorporated under the laws of the United States.
- An estate of which any executor or administrator is a U.S. Person, unless, in the case of an estate of which any professional fiduciary acting as executor or administrator is a U.S. Person, the estate is governed by laws of a jurisdiction other than the United States and an executor or administrator who is not a U.S. Person has sole or shared investment discretion with respect to the assets of the estate.
- A trust of which any trustee is a U.S. Person, unless, in the case of a trust of which any professional fiduciary acting as trustee is a U.S. Person, a trustee who is not a U.S. Person has sole or shared investment discretion with respect to the trust assets and no beneficiary of the trust (and no settlor if the trust is revocable) is a U.S. Person.
- An agency or branch of a non-United States entity located in the United States.
- A non-discretionary account or similar account (other than an estate or trust) held by a dealer or other fiduciary for the benefit or account of a U.S. Person.
- A discretionary account or similar account (other than an estate or trust) held by a dealer or other fiduciary organized, incorporated or (if an individual) resident in the United States unless such account is held for the benefit or account of a non-U.S. Person.
- A partnership or corporation (A) organized or incorporated under the laws of any jurisdiction other than the United States, and (B) formed by a U.S. Person principally for the purpose of investing in securities not registered under the Securities Act, unless it is organized or incorporated, and owned, by accredited investors (as defined in Regulation D of the Securities Act) who are not natural persons, estates or trusts.

2. The Investor (i) (A) is located outside the United States, (B) is a branch or agency of a U.S. Person, (C) operates for valid business reasons, (D) is engaged in the business of insurance or

banking and (E) is subject to substantive insurance or banking regulation in the jurisdiction where it is located, (ii) is not acquiring the LP Units for the account or benefit of any U.S. Person and (iii) executed the attached Subscription Agreement outside of the United States, and no offer to purchase the LP Units was made to the Investor in the United States.

3. The Investor (i) is an employee benefit plan established and administered in accordance with the law of a country other than the United States and the customary practices and documentation of such country, (ii) is not acquiring the LP Units for the account or benefit of any U.S. Person and (iii) executed the attached Subscription Agreement outside of the United States, and no offer to purchase the LP Units was made to the Investor in the United States.

4. The Investor (i) is one of the following: the International Monetary Fund, the International Bank for Reconstruction and Development, the Inter-American Development Bank, the Asian Development Bank, the African Development Bank, the United Nations, and their agencies, affiliates and pension plans, and any other similar international organizations, their agencies, affiliates and pension plans, (ii) is not acquiring the LP Units for the account or benefit of any U.S. Person and (iii) executed the attached Subscription Agreement outside of the United States, and no offer to purchase the LP Units was made to the Investor in the United States.

5. The Investor does not fall within any of the categories set forth in Items 1- 4 above, is not acquiring the LP Units for the account or benefit of any U.S. Person and executed the attached Subscription Agreement outside of the United States, and no offer to purchase the LP Units was made to the Investor in the United States.

For purposes of the preceding items 2–5, the term U.S. Person when used in the description means any Person described by category 1.

QUESTION 6 MUST BE COMPLETED ONLY BY AN INVESTOR THAT CHECKED ITEMS 2, 3, 4 OR 5 OF THIS Part II to Attachment 2.

6. If the Investor is a natural person, the Investor has attached a legible copy of an unexpired government-issued identification evidencing nationality or residence and bearing a photograph, or similar safeguard, hereto.

If true, please check here:

If the Investor is an entity, the Investor has attached a copy of the certificate of incorporation, certificate of formation or other documentation identifying the name, date and jurisdiction of formation of incorporation or formation, as applicable, to validate entity is established in the respective jurisdiction.

If true, please check here:

ATTACHMENT 3
Consent to Electronic Delivery of
U.S. Internal Revenue Service Schedule K-1 and Disclosure Statement

If admitted as a Limited Partner of the Fund, the Investor hereby consents, notwithstanding anything to the contrary in the LP Agreement, to receive U.S. Internal Revenue Service Schedule K-1 ("K-1 statements") in respect of the Fund in electronic form, such as through email or via the Fund's secure internet portal.

To receive K-1 statements through electronic form, the Investor must affirmatively consent in writing by properly reviewing, completing, executing and delivering this "Consent to Electronic Delivery of U.S. Internal Revenue Service Schedule K-1 and Disclosure Statement" to the General Partner.

The Investor hereby acknowledges the following:

1. If the Investor chooses not to consent to receive K-1 statements through electronic form or if the Investor subsequently withdraws such consent, paper copies of K-1 statements will be furnished to the Investor, through mail or hand delivery.
2. This consent applies to each K-1 statement required to be furnished to the Investor by the Fund after this consent is provided until the Investor withdraws consent.
3. Notwithstanding the Investor's consent, the Investor is entitled to receive paper K-1 statements upon written request. The Fund will **NOT** treat the Investor's request for paper K-1 statements as a withdrawal of consent. If the Investor wishes to withdraw consent, the Investor understands that it must do so affirmatively and in writing to the General Partner.
4. The Investor may withdraw consent by so notifying the General Partner in writing in accordance with Section 13.3 of the LP Agreement. The withdrawal of consent will be effective within sixty (60) days after receipt of such notice by the General Partner. The Fund will confirm to the Investor the withdrawal of consent and the date on which it takes effect in writing (either electronically or on paper). A withdrawal of consent shall not apply to any K-1 statements that were furnished electronically before the effective date of such withdrawal.
5. The Fund will cease to furnish K-1 statements, electronically or otherwise, beginning with the year after the year in which the Investor ceases to be a Limited Partner of the Fund.
6. The Investor can contact the Fund in writing in accordance with Section 13.3 of the LP Agreement to communicate any changes in its contact information. The General Partner will notify the Investor if the contact information for the Fund changes.
7. **The K-1 statements will be furnished to the Investor as a PDF (portable document format) file via email or via the Fund's secure internet portal** with the following subject line: "IMPORTANT TAX RETURN DOCUMENT AVAILABLE" when K-1 statements are available. The K-1 statement may need to be printed and attached to a U.S. federal, state, or local income tax return.

Technical Requirements: The Investor will need a computer, internet access, email software or other email access, Adobe Acrobat reader, a printer and available memory on the computer hard drive in order to access, print and retain Investor's electronic K-1 statements. The Investor may download a free copy of Adobe Acrobat Reader, which will allow the Investor to view the K-1 statements, by visiting <http://get.adobe.com/reader>. This page contains information about the system requirements needed to use the software. Alternatively, the Investor may be able to use an alternative pdf reader software.

By signing in the space indicated below (a) the Investor consents to electronic receipt of K-1 statements, through email or via the Fund's secure internet portal, in respect of (i) its interest in the Fund and (ii) any other entity classified as a partnership for U.S. federal income tax purposes that the Investor owns an interest in by reason of its purchase of the LP Units in the Fund and (b) the Investor represents that it is able to access email and open PDF documents furnished to it via email or the portal.

Entity

Individual

Print Name of Entity

Signature: _____
Print Name: _____

By: _____
Name: _____
Title: _____

ATTACHMENT 4

LIMITED PARTNER SIGNATURE PAGE FOLLOWS ON NEXT PAGE

**SIGNATURE PAGE TO AMENDED AND RESTATED AGREEMENT OF LIMITED PARTNERSHIP
(INDIVIDUAL INVESTOR)**

The undersigned has duly executed this Amended and Restated Agreement of Limited Partnership of LIV Development Fund I, LP, or caused this Agreement to be duly executed by an authorized representative of the undersigned, to be effective as of the date of admission of the undersigned as a Limited Partner of the Partnership as set forth below.

LIMITED PARTNER:

(Signature of Individual)

(Print Name)

Address: _____

The above Limited Partner is admitted as a Limited Partner of the Partnership effective as of the date set forth below.

GENERAL PARTNER:

LIV Development Fund I GP, LLC,
A Delaware limited liability company

By: _____

Name: _____

Title: Manager

Date of Admission: _____, 202__

(Signature Page for a Limited Partner that is an Individual)

**SIGNATURE PAGE TO AMENDED AND RESTATED AGREEMENT OF LIMITED PARTNERSHIP
(ENTITY INVESTOR)**

The undersigned has duly executed this Amended and Restated Agreement of Limited Partnership of LIV Development Fund I, LP, or caused this Agreement to be duly executed by an authorized representative of the undersigned, to be effective as of the date of admission of the undersigned as a Limited Partner of the Partnership as set forth below.

LIMITED PARTNER:

(Name of Entity)

By: _____

Name: _____

Title: _____

Address: _____

The above Limited Partner is admitted as a Limited Partner of the Partnership effective as of the date set forth below.

GENERAL PARTNER:

LIV Development Fund I GP, LLC,
A Delaware limited liability company

By: _____

Name: _____

Title: Manager

Date of Admission: _____, 202__

(Signature Page for a Limited Partner that is an entity)

Attachment 5

Form W-9

(attached)

Request for Taxpayer Identification Number and Certification

**Give Form to the
requester. Do not
send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <hr/> <p>2 Business name/disregarded entity name, if different from above</p> <hr/> <p>3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>
	<p>5 Address (number, street, and apt. or suite no.) See instructions.</p> <hr/> <p>6 City, state, and ZIP code</p> <hr/> <p>7 List account number(s) here (optional)</p>	<p>Requester's name and address (optional)</p> <hr/>

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number											
				-			-				
or											
Employer identification number											
						-					

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); 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 (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions.

You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.