

International Client Tax Advisor Certification

I, the undersigned, represent to Morgan Stanley Smith Barney LLC ("Morgan Stanley") that:

1) I am the attorney tax return preparer accountant for _____
LEGAL NAME OF ENTITY
(the "Entity") and/or all persons with a beneficial or economic interest in the Entity ("Beneficial Owners"), and I have sufficient knowledge regarding the affairs of the Entity and the Beneficial Owners to make the representation below; and

2) To the best of my knowledge, the assets held in the Entity's account(s) with Morgan Stanley, including income, gains and losses, with respect to such assets, have been, will timely be, or are not legally required to be declared by the Beneficial Owners to the Beneficial Owners' country of tax residency.

PRINT NAME

TITLE

COMPANY

SIGNATURE

DATE

