

Clients in Australia - The certificate should be provided on an Accountant's letterhead provided no later than 6 months before the financial service is provided.

EXTENDED WEALTH TEST FOR A SUPERANNUATION FUND WITH A CORPORATE TRUSTEE – CERTIFICATE FROM ACCOUNTANT PRACTICING IN AUSTRALIA

CERTIFICATE UNDER SECTION 761G OF THE CORPORATIONS ACT AND REGULATION 7.6.02AB

TO: Regal Funds Management Pty Ltd
Level 47 - Gateway
1 Macquarie Place
SYDNEY NSW 2000

[Name of the Superfund]
.....

[Name of corporate trustee]
.....

[Name of each director of the corporate trustee]
.....

[Address of person or entity]
.....
.....
.....

I certify that the each of the directors whose details are set out above:

- has net assets of at least \$2.5million; or
- has a gross income for each of the last 2 financial years of at least \$250,000

In addition, I certify that the directors whose details are set out above control (within the meaning of section 50AA of the *Corporations Act 2001*) the trustee of the following trust:

[insert full name of superfund].....

I belong to [name of my professional body*]

My membership designation from this professional body is

I comply with this body's continuing professional education requirements.

Signature of accountant.....

Date certificate issued