
INVESTMENTS IN PRIVATE OFFERINGS

Please read this entire document prior to completing an investment directive. Private Offering investments, such as private stock, limited partnerships, and LLCs may be purchased at the direction of the Account Holder, transferred from an existing IRA, or rolled over from a qualified plan. Supporting documents and information must be provided to M2 Trust Services, LLC ("M2 Trust"). Please make sure that all paperwork is correctly filled out as investment packages which are submitted with improperly executed documents or missing items will be considered incomplete and may experience processing delays and a reprocessing fee, refer to fee schedule.

All documents should reflect the owner to be M2 Trust, cust fbo [Account Holder's Name] [IRA Account#] and use M2 Trust's tax identification number: 83-2254374

Required Documents

The following supportive documents and information must be provided to M2 Trust with the Private Offering Investment Directive. To avoid delays, please ensure all paperwork is completed correctly before submitting to M2 Trust. M2 Trust may require other documents not listed below.

Private Equity

- Private Offering Investment Directive
- Subscription Agreement
- Offereing Agreement/Memorandum

Limited Liability Company (LLC)/Limited Partnership

- Private Offering Investment Directive
- Subscription Agreement
- Operating Agreement/Memorandum

Note: IRAs may only invest in C Corps, not S corps.

IMPORTANT: DO NOT set a closing date until all the items listed above have been provided in good order to M2 Trust. Once the investment has been processed the Account Holder must arrange for the stock certificate and/or executed subscription agreement (signed by the managing member or general partner be sent directly to M2 Trust.

PROHIBITED TRANSACTIONS

As a self-directed IRA Account Holder, it is important for you to be familiar with "Prohibited Transactions". Internal Revenue Code Section 4975 prohibits interactions between the retirement account and certain individuals and entities "related" to you. A Prohibited Transaction is any transaction between the Plan and a "disqualified" person or entity. A "disqualified" person is yourself, any lineal descendant (i.e. parents, grandparents, etc.), lineal descendants (children, grandchildren, etc.), spouse, spouse's descendants, or any entity for which a disqualified person has 50% or more ownership. The following are examples of prohibited transactions:

- Lending money or engaging in some other extension of credit between the account and a disqualified person. For example, the Account Holder cannot invest funds into an entity managed or controlled by a family member or lineal descendant.
- Furnishing goods, services or facilities between the account and a disqualified person.
- Transferring or using by or for the benefit of a disqualified person, the income or assets of a retirement account.
- Dealing with income or assets of a plan by a disqualified person who is a fiduciary acting in his/her own interest or for his/her own account.
- Receiving any consideration for his/her personal account by a disqualified person who is a fiduciary from any party dealing with the plan in connection with a transaction involving the income or assets of the plan.

For more information about prohibited transactions, refer to IRS PUBLICATION 590 and/or IRC SECTION 4975. Please contact an attorney if you require assistance interpreting this material.

SUBMISSION OPTIONS

How to Submit Your Investment Directive - Account Holders can submit their investment directive by mail, fax or email; however, if the supporting documents or investment entity require original ink signature(s) please **mail** the investment directive with the supporting documents.

Mail
M2 Trust Services, LLC
700 17th Street, Suite 1100
Denver, CO 80202

Fax
Fax: (720) 420-8381

Email
Investments@M2Trustservices .com

DISCLOSURES

M2 Trust has not and will not complete any due diligence with regard to investments and will not question or review the Account Holder's investment decision. Investment decisions within an account are made entirely by the Account Holder, who is responsible for the selection and management of all investments held in the account. M2 Trust is not a "fiduciary" as such term is defined in the Internal Revenue Code, ERISA or any other applicable local, state or federal laws. M2 Trust makes no representations or guarantees concerning investments and any such claims made by a financial representative or product provider are not supported by M2 Trust. M2 Trust does not sponsor or endorse any investment nor does it evaluate investments as to their merit.

M2 Trust typically processes this paperwork within three (3) business days, unless expedited service is requested (at an additional cost). Expedited service requests do not guarantee same-day service. If expedited service is requested, all required documents must be submitted with the investment directive at the same time.

M2 Trust charges a transaction fee to process Private Offering transactions and an asset holding fee each quarter, refer to fee schedule.

Account Holder is responsible for the following: a) verifying that the individual or investment company that the Account Holder selected has placed their funds into the proper investment; b) obtaining the necessary documentation from the individual or investment company to verify that the funds were correctly invested, including, but not limited to, issuance of proper certificates, appropriate allocation of shares or units, proper recordation; and c) sending documentation evidencing the investment to M2 Trust. M2 Trust is responsible for safekeeping only those documents which the Account Holder or their agent delivers to M2 Trust.

Certain investments may generate Unrelated Business Taxable Income ("UBTI"), refer to sections 511 through 514 of the Internal Revenue Code for more information. M2 Trust does not monitor for UBTI and does not prepare Form 990-T. If such a tax is applicable, the Account Holder is responsible to have the proper 990-T tax form prepared and forwarded to M2 Trust along with Account Holder's authorization to pay the tax from the account.

Investments may be subject to review by M2 Trust prior to funding in order to determine administrative feasibility. M2 Trust reserves the right to: 1) charge a nonrefundable special services fee for such reviews; and 2) not process any investment which it determines contains administrative, management or safekeeping requirements beyond its capabilities or expertise.

M2 Trust is required to report fair market values of assets held in the account. After the end of each year M2 Trust will send a fair market valuation request to the investment entity. If the investment entity fails to respond to our request the Account Holder's account may be charged a Late Asset Valuation Fee. If no valuation information is provided M2 Trust will carry the investment at the last know value which might be the original acquisition value.

The investment is NOT insured by the FDIC, and is NOT a deposit or other obligation of, or guaranteed by M2 Trust. Investments are subject to investment risk, including the possible loss of the principal amount invested.