

TRADER IN SECURITIES ELECTION TO MARK-TO-MARKET

TAXPAYER HEREBY ELECTS UNDER IRC SEC 475(f) TO USE THE MARK-TO-MARKET METHOD OF ACCOUNTING FOR SECURITIES. THE ELECTION WILL FIRST BE EFFECTIVE FOR THE TAX YEAR ENDED .

THE ELECTION IS MADE FOR THE FOLLOWING TRADE OR BUSINESS:

NAME OF TRADING BUSINESS:

EIN OF TRADING BUSINESS: