

(in Official Liquidation)

29 October 2021

Dear Client,

Re: First Interim Distribution and Tax Compliance

On 02 October 2019 (“**the Liquidation Date**”), pursuant to a resolution of the shareholders of Pacifico Global Advisors Ltd. (“**the Company**” or “**PGA**”), the Company was placed into voluntary liquidation and Mr. Edmund L. Rahming was appointed as the Company’s Voluntary Liquidator. Pursuant to an order of the Supreme Court of The Bahamas (“**the Court**”), dated 28 October 2019, the Company’s liquidation was continued under the supervision of the Court and Mr. Rahming was appointed as the Company’s Official Liquidator. Mr. Rahming demitted office as the Company’s Official Liquidator on 30 July 2021.

By Order of the Court dated 21 July 2021 we, Mark Munnings and Tiphane Russell, were appointed as the Company’s Joint Official Liquidators (“**the JOLs**” or “**the Liquidators**”) as of 31 July 2021. As the JOLs, we write to advise that pursuant to an order of the Court dated 07 October 2021 (“**the Distribution Order**”), eighty percent (80%) of fiduciary assets held with the Company at the Liquidation Date will be returned to fiduciary clients, after you have provided us with the documents listed below, based on the fiduciary assets’ current market value.

- a. A certificate of incumbency dated after the date of the Distribution Order.
- b. A certificate of good standing dated after the date of the Distribution Order.
- c. A resolution of the board of directors of the Corporate Trust Client, resolving to have the Corporate Trust Client’s dividends/distributions wired to a bank account in the name of the Corporate Trust Client.
- d. A notarized copy of the valid passport(s) of the Corporate Trust Client’s ultimate beneficial owner(s).
- e. A notarized copy of the valid driver’s/driving licence, voter identity card, or identity verification card of the Corporate Trust Client’s ultimate beneficial owner(s).
- f. A notarized copy of the address verification/proof of address for the Corporate Trust Client’s ultimate beneficial owner(s). The document provided must be current, not less than two (2) months old.
- g. The completed Foreign Account Tax Compliance Act (“**FATCA**”) and Common Reporting Standard (“**CRS**”) self-certification forms and all information/documentation required by said forms.
- h. In the event a Power of Attorney (“**POA**”) is issued by a Trust Client in a foreign country, then the POA must be apostilled or legalized in accordance with the laws of the relevant foreign country before it can be recognized and acted upon by the Liquidators.

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To assist you with providing the items listed above, attached are draft copies of the items listed below.

- i. A draft certificate of incumbency.
- j. A draft resolution of the board of directors of the Corporate Trust Client, resolving to have the Corporate Trust Client's dividends/distributions wired to a bank account in the name of the Corporate Trust Client.
- k. The information to be placed and completed by the notary public, by his or her notary public stamp. This applies to items d, e, and f.
- l. Self-Certification Forms for entities and controlling persons.
- m. A draft Power of Attorney.

Questions regarding the contents of this letter may be issued to email address pgaliquidation@deloitte.com. In this regard, information regarding the Company's liquidation may be obtained from the Company's website www.deloitte.com/bs/pgaliquidation.

Yours sincerely,

Mark Munnings
Joint Official Liquidator
For and on behalf of
Pacifico Global Advisors Ltd. (In Liquidation)

Enclosures