



Exhibit C to Special Entity Section 303A Annual Written Affirmation

Issuer name and ticker symbol:

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Section 303A.06 Audit Committee Requirements	Applicable Exemption	Securities Exchange Act Rule 10A-3 (“Rule 10A-3”) Disclosure	Location of Disclosure Name of document/page number where disclosure is located, if applicable
<p>Disclose in column (2) whether the Issuer or any individual member of the audit committee is relying on an exemption provided by Rule 10A-3 and provide a specific, brief description of the basis for such reliance and reference to the provision of Rule 10A-3 being relied upon. In addition, if an individual member of the Issuer’s audit committee is relying on an exemption from Rule 10A-3, provide the name of that individual.</p> <p>For ease of reference, a brief description of the available Rule 10A-3 exemptions is provided on page 2.</p>		<p>If the Issuer has indicated in column (2) that it is relying on the exemption provided by Rule 10A-3(b)(1)(iv)(A), Rule 10A-3(d) requires the Issuer to disclose its reliance on the exemption, as well as an assessment of the impact of such reliance, in the Issuer’s annual report filed with the SEC (e.g., Form 10-K or N-CSR). If applicable, provide a specific reference to the location of such disclosure in column (4).</p>	

Available exemptions under Rule 10A-3 for a special entity:

Rule 10A-3(b)(1)(iv)(A) – This provision provides a transitional exemption for a company listing in connection with an initial public offering of securities. (A company is required to disclose reliance on this exemption in its annual report filed with the SEC.)

Rule 10A-3(b)(1)(iv)(B) – This provision provides an exemption to allow an otherwise independent director who serves on the board of directors of both a listed company and an affiliate to serve on the audit committee of the listed company.

Rule 10A-3(c)(1) – This provision provides a general exemption from the requirement to have an audit committee where the company is listing securities but satisfies the requirements of Rule 10A-3 with respect to another class of securities already listed on a national securities exchange or national securities association.

Rule 10A-3(c)(2) – This provision provides a general exemption from the requirement to have an audit committee for subsidiaries that are listed on a national securities exchange or market where the subsidiary's parent company satisfies the requirements of Rule 10A-3 with respect to a class of equity securities already listed on a national securities exchange or market and the subsidiary:

- is directly or indirectly consolidated by the parent; or
- is at least 50% beneficially owned.

This exemption does not apply to a subsidiary that has issued equity securities, other than non-convertible, non-participating preferred securities.

The above summary of the provisions of Rule 10A-3 is provided for convenience only. It is not a verbatim statement of those rules and is intended solely to assist in understanding potential exemptions. This summary should not under any circumstances be relied upon as an authoritative statement of SEC rules.