

INTERNATIONAL REGISTRY
SERVICES AGREEMENT

This INTERNATIONAL REGISTRY SERVICES AGREEMENT (the "Agreement"), is entered into as of this ___ day of _____, 200_, between _____, as Transacting User Entity (the "TUE") and Daugherty, Fowler, Peregrin, Haught & Jenson, A Professional Corporation ("DFPH&J") acting as Services Agent (in such capacity, "Agent") (TUE and DFPH&J are collectively the "Parties").

WITNESSETH:

WHEREAS, TUE anticipates registering interests with the International Registry ("IR") created pursuant to the Convention on International Interests in Mobile Equipment (the "Convention"), the Protocol to the Convention on International Interests in Mobile Equipment on Matters Specific to Aircraft Equipment ("Protocol"), both signed in Cape Town, South Africa on November 16, 2001, together with the Regulations for the International Registry ("Regulations"), the International Registry Procedures ("Procedures"), the International Registry Website Terms and Conditions ("Terms and Conditions") and all other rules, amendments, supplements, and revisions thereto (collectively the "CTT");

WHEREAS, capitalized terms not otherwise defined herein have the meanings provided in the CTT;

WHEREAS, Agent is an approved Professional User Entity under the CTT, and each of Robert M. Peregrin, Susan H. Haught and Robin D. Jenson (individually an "Agent Officer" and collectively the "Agent Officers") has been approved as a Professional User of Agent;

WHEREAS, Agent has agreed to assist TUE with establishing TUE as an approved Transacting User Entity as provided for under the CTT and with registering interests on the IR;

WHEREAS, unless the context or the specific language requires otherwise, all references herein to Agent include Agent Officers and all references to Agent Officers include the Agent;

NOW, THEREFORE, in consideration of the premises and the mutual agreements contained herein, the parties agree as follows:

1. Agent Services. TUE hereby hires and appoints Agent as its agent pursuant to the terms of this Agreement, and authorizes Agent to perform the following services and to take such actions on its behalf and to exercise such powers as are delegated to the Agent by the terms hereof, together with such actions and powers as are reasonably incidental thereto:

a. establish, or assist TUE with establishing TUE as a Transacting User Entity on the IR;

b. appoint or assist TUE with the appointment of an Administrator to communicate with the IR on behalf of the TUE (TUE may designate an Agent Officer as its Administrator);

c. appoint or assist TUE with appointing one or more (i) Transacting Users, as may be designated from time to time by TUE (ii) Professional Users (which may be one or more Agent Officers) and/or (iii) a Professional User Entity (which may be Agent) to act for TUE when delegated such authority by the Administrator;

d. if an Agent Officer has been appointed as the Administrator of TUE or a Professional User for TUE, or if Agent has been appointed as a Professional User Entity for TUE, such appointed party shall, upon receipt of direction from the TUE Contact (as set forth in the TUE Information Form attached hereto as Exhibit C) in form acceptable to Agent, be authorized to perform any and all functions of an Administrator, Professional User or Professional User Entity as contemplated and authorized under the CTT, including making any and all registrations of international interests or contracts of sale (including amending, subordinating, subrogating, discharging or assigning said registrations) with the IR or specifically delegating the authority to make registrations with the IR to another Transacting User, Professional User or Professional User Entity; and

e. obtain Priority Search Certificates, Informational Searches, or Contracting State Search Certificates from the IR as requested by the TUE or as necessary in the discretion of Agent or any Agent Officer.

2. Agent Fees. Agent shall charge fees as set forth on Exhibit A. All Agent Fees shall be paid in advance of services rendered, and paid by either wire transfer or credit card. Agent shall not perform any services under this Agreement without payment in advance. Agent Fees may be modified from time to time with the mutual consent of the Parties.

3. Agent, Authority and Power of Attorney. TUE will execute the Power of Attorney attached hereto as Exhibit B (the "POA"), the terms of which are incorporated herein by reference.

4. Agent Actions Binding. TUE hereby acknowledges and agrees that:

a. any actions by Agent on behalf of the TUE when dealing with the IR will be subject to the Regulations, Procedures and Terms and Conditions as set forth on the IR website, <https://www.internationalregistry.aero> and TUE hereby agrees to and is bound by the Regulations, Procedures and Terms and Conditions; Agent will not advise TUE of any changes to the Regulations, Procedures and Terms and Conditions;

b. any action taken by the Agent under this Agreement shall bind TUE and shall be effective to establish a valid registration (including prospective registrations) of international interests or contracts of sale (including amending, subordinating, subrogating, discharging or assigning the interests) on the IR;

c. it ratifies and confirms and undertakes to ratify and confirm whatsoever actions any Agent shall properly do or cause to be done pursuant to this Agreement or the Power of Attorney granted pursuant to this Agreement; and

d. no person, corporation, partnership, limited liability company, agency, registry or any other party having dealings with the TUE shall be under any obligation to make any inquiries as to whether or not this Agreement has been revoked or terminated.

5. TUE Information / Forms. TUE shall complete the TUE Information Form attached as Exhibit C. TUE shall provide a Certificate of Good Standing or other evidence of existence and legal name attached hereto as Exhibit D. TUE shall complete the IR Confirmation of Entitlement to Act Form attached hereto as Exhibit E. TUE hereby certifies and confirms that the information on the TUE Information Form, Transaction Information Form, Exhibit E and Confirmation of Entitlement to Act Form is complete and accurate, and TUE undertakes to immediately notify Agent in writing if any of the information changes. Agent is authorized to enter some or all of the information on the TUE Information Form in the IR, which information may be of public record, and which information shall be the basis upon which the IR establishes an account for the TUE and recognizes the TUE as a valid Transacting User Entity. The information on the Transaction Information Form will form the basis for registrations on the IR for a specific transaction. Agent will not verify or confirm the accuracy of the information or statements provided by TUE hereunder, and Agent shall and will rely entirely upon TUE's representations in the TUE Information Form and Transaction Information Form.

6. Actions to be taken by Agent.

a. Agent will not take any action with respect to the IR on behalf of the TUE unless and until TUE specifically authorizes and instructs Agent in writing (including but not limited to email or fax instruction from the TUE);

b. if at any time Agent is not certain how to proceed, for any reason, Agent may refuse to take any action until such time as Agent receives written instructions from TUE in a form and with content acceptable to Agent;

c. if TUE has appointed an Agent Officer as its Administrator, the TUE Contact may at any time by written instructions require Agent Officer to resign its position as Administrator of the TUE and upon payment of all fees owed to Agent, Agent Officer will comply with said instructions and promptly appoint the TUE Contact (or such other person as designated in writing by TUE Contact) as the Administrator; and

d. Agent and/or Agent Officer may at any time, and for any reason, resign as Administrator, Professional User Entity or Professional User of TUE (if TUE has appointed an Agent Officer as the Administrator, such Agent Office will instruct the IR that the TUE Contact or such other person as designated in writing by TUE Contact is the replacement Administrator).

7. Term. The terms and conditions of this Agreement shall commence on the date hereof and shall continue until the earlier termination by either party or the expiration of the IR license term. Upon early termination of this Agreement, and upon payment of all fees owed to Agent, Agent will promptly appoint the TUE Contact (or such other person as designated in writing by TUE Contact) as the Administrator for TUE.

8. Agent Officer Not Acting in Individual Capacity. Any action taken by an Agent Officer hereunder, including any action by Agent Officer as an Administrator, attorney in fact or Professional User, shall be solely in its capacity as an officer or manager of Agent, and not in its individual capacity. TUE hereby acknowledges and agrees that Agent Officer is not acting in an individual capacity, and TUE has no recourse whatsoever against, waives any and all claims against, and hereby indemnifies each Agent Officer individually by reason of the services contemplated herein.

9. Limitations on Agent's Liability.

a. The Agent shall not have any duties or obligations except those expressly set forth herein. The Agent shall not be liable for any action taken or omitted to be taken by it

under this Agreement or any instrument executed pursuant hereto, or in connection herewith or therewith, except for its own willful or gross negligence. The Agent shall not be responsible for the effectiveness, enforceability, validity or due execution of this Agreement or any instrument or registration executed or effected pursuant hereto. Agent will not be liable for its refusal to perform any action or service listed in this Agreement, for the failure of any action or service listed in this Agreement to be completed on a timely basis, for the validity, enforceability, or accuracy of any registration, discharge, search, or search certificate noted herein or for any loss, fine, penalty or liability whatsoever arising from the underlying transaction or from the failure of this Agreement unless caused by Agent's gross or willful negligence.

b. Agent shall be entitled to rely, without investigation, upon any document, instrument, instruction, notice, consent, certificate, statement, signature or writing (collectively, a "Communication") delivered to the Agent (whether email, facsimile or otherwise) that purports to have been signed, executed or sent by TUE or any person acting by or for TUE, as conclusive evidence that the person or entity signing, executing or sending any such Communication by or on behalf of the TUE had full and complete authority to do so. The Agent shall have no responsibility or duty to ascertain the truthfulness or accuracy of any Communication.

c. In the event of any disagreement or misunderstanding between or among Agent, TUE, or any other person or entity, resulting in divergent or adverse claims, demands, directions or instructions being made in connection with the subject matter of this Agreement, or in the event the Agent, in good faith, is in doubt as to what action should be taken hereunder, the Agent may, at its option, and in its sole discretion, (i) rely upon advice of counsel concerning legal matters, and/or (ii) refuse to comply with any instructions, directions, claims or demands on it, or refuse to take any other action hereunder so long as such disagreement continues or such doubt exists. In such event, the Agent shall not be or become liable in any way or to any person for its failure or refusal to act; and the Agent shall be entitled to continue to so refrain from acting until (i) the rights of the parties shall have been fully and finally adjudicated by a court of competent jurisdiction or (ii) all differences shall have been adjusted and all doubt resolved to the satisfaction of the Agent and the Agent shall be notified thereof in writing signed by all such interested persons and entities. Further, in any event of any such dispute or controversy, the Agent may, in its sole discretion, institute an interpleader action, a declaratory judgment or other appropriate legal action in any court of competent jurisdiction to determine the rights of the parties involved. TUE shall be responsible for all attorney's fees and other costs incurred by the Agent in such action.

d. TUE agrees to indemnify and hold the Agent harmless from all losses, costs, damages, expenses and attorney's fees suffered or incurred by Agent arising from acts or

omissions of the Agent in the good faith performance of or pursuant to or in connection with this Agreement, except such acts or omissions as may be the result of the Agent's willful or gross negligence.

e. If the Agent becomes involved in any claims, controversies, or legal proceedings in connection with this Agreement, TUE agrees to indemnify and save the Agent harmless from all loss, liability, damage or cost, including attorneys' fees suffered or incurred by the Agent as a result thereof (unless Agent is found to be willfully or grossly negligent hereunder).

f. TUE hereby binds and obligates itself, its heirs, personal representatives, successors and assigns to the indemnification in this Section. Any and all of the rights, protections, indemnifications and limitations of liability extended to the Agent under this Agreement extend to all other officers, managers, directors, shareholders, employees, contractors and agents of Agent (including any Agent Officer).

10. Notices. Any notice or communication hereunder shall be given in writing by serving the same upon the party to whom the notice is addressed by telecopy/facsimile, email, via overnight courier service, or by certified mail, return receipt requested, at the following addresses:

Agent: Daugherty, Fowler, Peregrin, Haught & Jenson
204 North Robinson, Suite 900
Oklahoma City, Oklahoma 73102
Telephone: (405) 232-0003
Facsimile: (405) 232-0865
E-mail: dfphj@dfphj.com

TUE: As Provided in the TUE Information Form Exhibit C

11. Governing Law Venue. The laws of the State of Oklahoma shall govern this Agreement and the legal relations between the parties without giving effect to any conflict of law provisions (whether of the State of Oklahoma or any other jurisdiction) that would cause the application of the law of any other jurisdiction. ANY LEGAL ACTION OR PROCEEDING WITH RESPECT TO THIS AGREEMENT SHALL BE BROUGHT IN THE DISTRICT COURT OF OKLAHOMA COUNTY, OKLAHOMA OR THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF OKLAHOMA, AND, BY EXECUTION AND DELIVERY OF THIS AGREEMENT, EACH PARTY HEREBY IRREVOCABLY ACCEPTS THE JURISDICTION OF SUCH COURTS. EACH PARTY HEREBY EXPRESSLY AND IRREVOCABLY WAIVES, TO THE FULLEST EXTENT

PERMITTED BY LAW, ANY OBJECTION THAT IT MAY NOW OR HEREAFTER HAVE TO THE JURISDICTION OR LAYING OF VENUE AS PROVIDED HEREIN.

12. Entire Agreement. This Agreement constitutes the entire agreement of the Parties. As of the effective date of this Agreement, the terms and provisions contained herein shall supersede all other agreements between the Parties hereto with respect to terms contained herein. This Agreement shall not be amended, altered or otherwise modified except by written agreement signed by all of the Parties hereto.

13. Fax and Email Delivery and Counterparts. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument. The exchange of copies of this Agreement by facsimile transmission or email shall constitute effective execution and delivery of this Agreement and may be used in lieu of the original Agreement for all purposes.

14. DFPH&J's Representation of Parties. Some of the shareholders of DFPH&J own and manage Eagle Aviation Title Services, LLC ("Eagle"), which is an Oklahoma insurance agency licensed to sell aircraft title insurance and is an agent for First American Transportation Title Insurance Company ("First American"). The Officer Agents are shareholders of DFPH&J and certain Officer Agents are managers of Eagle. In connection with transactions related to this Agreement, the Officer Agents may receive payment from the sale of aircraft title insurance by Eagle, where applicable, and DFPH&J may receive payment for certain legal services provided by DFPH&J to Eagle with respect to the sale of aircraft title insurance by Eagle. In addition, DFPH&J may receive payment for certain legal services provided, outside the services rendered under this Agreement, in connection with transactions related to this Agreement. DFPH&J may also represent other parties to this transaction. These relationships may result in a conflict of interest among DFPH&J, Agent and Eagle. After disclosure of the conflict, TUE may consent to the continued representation by DFPH&J, as provided by Rule 1.7 of the Oklahoma Rules of Professional Conduct. DFPH&J reasonably believes that its legal representation in any such transaction related to this Agreement will not be adversely affected by its relationship with Eagle or Agent, or with Agent providing the services noted herein. Should a claim or dispute arise between any of the relevant parties (i.e., TUE, Eagle, First American, Agent or DFPH&J), DFPH&J would not be able to represent any of the parties to that dispute. TUE is free to obtain separate legal counsel or consult with other insurance professionals. TUE acknowledges and agrees that DFPH&J (and Agent Officers) may perform legal services for TUE and/or other parties that may be involved with matters related to this Agreement, and Eagle may provide aircraft title insurance. TUE hereby agrees to that representation and hereby waives any and all conflicts of interest that may arise from that representation and DFPH&J's (and Agent Officer's) performance as Agent of the undertakings provided in this Agreement. TUE further agrees

that DFPH&J's rights, obligations and duties as Agent pursuant to this Agreement are in no way expanded by such representation.

15. Assignment. This Agreement may not be assigned, transferred or otherwise disposed of by either party without consent of the Parties.

16. Sections Surviving Termination of Agreement. Notwithstanding the termination of this Agreement the rights, remedies, indemnifications and protections provided to Agent (and Agent Officers) under this Agreement shall survive.

[signatures immediately follow]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

_____	Daugherty, Fowler, Peregrin, Haught & Jenson
By: _____	By: _____
Title: _____	Title: _____

EXHIBIT A

AGENT FEES¹

Service	Agent Fee	IR Fee ²	Total Fee
Establish a TUE and serve as Administrator of TUE (1 Year)	\$500	\$200	\$700
Establish a TUE and serve as Administrator of TUE (5 Years)	\$500	\$500	\$1,000

PAYMENT INSTRUCTIONS

Payment by wire transfer:
Daugherty, Fowler, Peregrin, Haught &
Jenson
Attn: Danny Meier
Bank: BancFirst
Oklahoma City, Oklahoma
A/C: 400-510-2425
ABA#: 103 003 632

Payment by Credit Card³
Card Number: _____
3 Digit CRV Code: _____
Expiration Date: _____
Street # or PO Box #: _____
5 or 9 digit zip code: _____
Name: _____
Signature: _____
Amount (per invoice to be issued by
Agent) _____

IR Services Agreement

¹Agent Fees do not include fees/costs associated with IR priority searches or transactional registrations, FAA title searches, opinions, escrow services, searching for additional information related to registrations, or filing documents with the United States Federal Aviation Administration Aircraft Registry.

²IR fees are subject to change.

³Must be exactly as it appears on credit card bill. If payment by credit card, this page must be completed, executed and faxed back to the Agent.

Last updated 7/09

EXHIBIT B

POWER OF ATTORNEY

_____ (the "TUE"), has entered into the International Registry Services Agreement, dated as of _____, 200_ (the "Agreement"), which Agreement is attached hereto and incorporated herein by reference, with Daugherty, Fowler, Peregrin, Haught & Jenson ("Agent"). Said Agreement provides that Agent (or Robert M. Peregrin, Susan H. Haught and Robin D. Jenson [collectively, the "Agent Officers" or individually, the "Agent Officer"]) shall assist TUE with matters involving the International Registry ("IR") created pursuant to the Convention on International Interests in Mobile Equipment (the "Convention"), the Protocol to the Convention on International Interests in Mobile Equipment on Matters Specific to Aircraft Equipment ("Protocol"), both signed in Cape Town, South Africa on November 16, 2001, together with the Regulations for the International Registry ("Regulations"), the International Registry Procedures ("Procedures"), the IR website Terms and Conditions and all other rules, amendment, supplements, and revisions thereto (collectively the "CTT"). Terms not otherwise defined herein have the meaning set forth in the CTT. In accordance with the Agreement, and for good and valuable consideration (the receipt and sufficiency of which is hereby acknowledged) TUE hereby:

I. APPOINTS Agent and each of the Agent Officers as its true and lawful agent and attorney-in-fact for dealing with the IR, and to take any of the following actions and perform any of the following services:

A. Establish or assist TUE with establishing TUE as a Transacting User Entity on the IR;

B. Appoint or assist TUE with the appointment of an Administrator to primarily deal with the IR on behalf of the TUE (TUE may designate an Agent Officer as its Administrator);

C. Appoint or assist TUE with appointing one or more (i) Transacting Users, as may be designated from time to time by TUE, (ii) Professional Users (which may be one or more Agent Officers) and/or (iii) a Professional User Entity (which may be Agent) to act for TUE when delegated authority by the Administrator;

D. If an Agent Officer has been appointed as the Administrator of TUE or a Professional User for TUE, or if Agent has been appointed as a Professional User Entity for TUE, such appointed party shall, upon receipt of direction from the TUE in form acceptable to Agent, be authorized to perform any and all functions of an Administrator, Professional

User or Professional User Entity as contemplated and authorized under the CTT, including but not limited to making any and all registrations of international interests or contracts of sale (including but not limited to amending, subordinating, subrogating, discharging or assigning said registrations) with the IR or specifically delegating the authority to make registrations (including but not limited to amending, subordinating, subrogating, discharging or assigning said registrations) with the IR to another Transacting User, Professional User or Professional User Entity;

E. Obtain Priority Search Certificates, Informational Searches, or Contracting State Search Certificates from the IR as requested by the TUE or as necessary in the discretion of Agent or any Agent Officer;

F. Represent, deliver, execute, bind, do and perform upon its behalf and in its name or otherwise any documents, applications, forms, instruments, releases, amendments, consents, discharges, subordinations, subrogations or any other document necessary, or take any other action necessary, to perform the services noted above; and

G. Generally do any and all such acts and things and to execute under seal or hand (as appropriate) and delivery of any and all documents under seal or under hand (as appropriate) as may be requested or required to give effect to any of the terms of the Agreement.

II. This Power of Attorney shall in all respects be interpreted in accordance with, and governed by the laws of the United States, the State of Oklahoma.

IN WITNESS WHEREOF this Power of Attorney was executed on this ____ day of _____, 200__.

TUE

By: _____

Name: _____

Title: _____

IR Services Agreement

EXHIBIT C

TUE INFORMATION FORM

Company Name _____

Principal Place of Business _____

Street Address _____

Street Address _____

Post Office Box _____

City _____

State _____

Zip Code _____

Country _____

*****A copy of the TUE's Certificate of Good Standing must be attached to this form and, if requested by the IR, such other evidence of TUE's legal existence as the IR may require must be submitted to Agent.***

"TUE Contact" is the person authorized to close the transaction.

TUE Contact _____

Title _____

Phone _____

Fax _____

E-mail _____

The role of "Back-up Contact" is outlined in section 5.12 of the Regulations and Procedures of the International Registry:

<https://www.internationalregistry.aero/irWeb/resources/pdf/RegistryProcedures2.pdf>

The Back-Up Contact will receive an automatic e-mail from the Registry and must respond.

Back-up Contact _____

Title _____

Phone _____

Fax _____

E-mail _____

IR Services Agreement

EXHIBIT D

CERTIFICATE OF GOOD STANDING

Please attach a copy of the company's Certificate of Good Standing, Articles of Incorporation or other similar evidence of existence and legal name.

EXHIBIT E

CONFIRMATION OF ENTITLEMENT TO ACT FORM

Please attach Confirmation of Entitlement to Act printed on company's letterhead (see following page).

(For the letterhead of _____)

FORM OF CONFIRMATION OF ENTITLEMENT TO ACT

TO: The Registrar, International Registry of Mobile Assets, Suite 3, Plaza 255, Blanchardstown Corporate Park 2, Blanchardstown, Dublin 15, Republic of Ireland. Fax no:
+353 1 829 3508
Email: registryofficials@aviareto.aero

Dear Sir:

I confirm that SUSAN H. HAUGHT is an attorney for [ENTITY NAME] and, when approved by the Registrar of the International Registry of Mobile Assets, has authority to act as administrator for [ENTITY NAME] in accordance with the Regulations and Procedures of the International Registry and to:

- (a) effect, amend, discharge or consent to registrations on the International registry in which [ENTITY NAME] is a named party or is authorized to act for a named party;
- (b) carry out all the other functions of an administrator and assume all of the powers and responsibilities of an administrator set out in the Regulations and Procedures of the International Registry.

I confirm that [NAME OF PROPOSED BACK-UP CONTACT] is the Aback-up contact@ as described in the Regulations and Procedures.

I confirm that I have the power to act on behalf of [ENTITY NAME] in confirming the above nominations, authorisations and undertakings.

Signature _____

Name (Please Print) _____

TITLE (Please Print) _____

DATE _____

Notes:

Do not alter the format or wording of this CEA form.

Do not provide any extra information on this form as this may delay your approval.



CERTIFICATE OF INCUMBENCY

Dated: **MAY 1 , 2012**

Lease Schedule No: 1000136240

Lessee: **CITY OF PASADENA**

I, the undersigned Secretary/Clerk identified below, do hereby certify that I am the duly elected or appointed and acting Secretary/Clerk of the above Lessee (the "Lessee"), a political subdivision duly organized and existing under the laws of the State where Lessee is located, that I have the title stated below, and that, as of the date hereof, the individuals named below are the duly elected or appointed officers of the Lessee holding the offices set forth opposite their respective names.

[NOTE: Use same titles as Authorized Representatives stated in Resolutions.]

_____	_____	_____
Name	Title	Signature

_____	_____	_____
Name	Title	Signature

IN WITNESS WHEREOF, I have duly executed this certificate and affixed the seal of such Lessee as of the date set forth below.

Signature of Secretary/Clerk of Lessee

Print Name: _____

Official Title: _____

Date: _____

NOTE: In case the Secretary/Clerk is also the authorized representative that executes a Lease-Purchase Agreement / documents by the above incumbency, this certificate must also be signed by a second officer.

Print Name: _____ Signature: _____

Title: _____



PROCEEDS DISBURSEMENT AUTHORIZATION

JPMORGAN CHASE BANK, N.A.
1111 Polaris Parkway, Suite A3 (OH1-1085)
Columbus, OH 43240

Date: MAY 1, 2012

Re: Disbursements Of Proceeds Under LEASE PURCHASE AGREEMENT Referred To Below

Reference is made to that certain Lease Purchase Agreement dated December 23, 2011 between **CITY OF PASADENA**, ("Lessee") and **JPMORGAN CHASE BANK, N.A.** (the "Lessor")

I hereby instruct you and authorize you to disburse **\$1,584,325.63** to the payee as specified below:

Payee

By signing below, Lessee authorizes Lessor to issue checks or direct fund transfers to the payees, in the amounts, and per the instructions (if applicable) set forth above. Lessee also acknowledges that it may be responsible for paying other fees directly to third parties, such as Lessor's counsel, and making other disbursements in connection with the lease transaction per the terms of the lease documents. Lessor may rely and act on the instructions set forth herein and shall not be responsible for the use or application of the funds, and Lessee shall indemnify, defend and hold harmless Lessor from and against any and all losses, costs, expenses, fees, claims, damages, liabilities, and causes of action in any way relating to or arising from acting in accordance therewith. In the event of any conflict with any other instruction set forth herein, the ABA # and Account # shall control.

IN WITNESS WHEREOF, the Lessee has caused this Proceeds Disbursement Authorization to be executed as of the day and year first above written.

CITY OF PASADENA
(Lessee)

By: _____

Title: _____



AIRCRAFT INSURANCE REQUEST LETTER

April 6, 2012

AGENT _____

ADDRESS _____

CITY/ST/ZIP _____

PHONE#: _____

FAX#: _____

Dear Agent:

JPMORGAN CHASE BANK, N.A. (the "Bank") requires proof of acceptable insurance coverage before the transaction can close. The requirements identified below must stay in full effect throughout the term of the transaction.

1. The certificate of insurance must be issued directly to JPMorgan Chase Bank, N.A. and shall be issued by a company having an A.M. Best Rating of at least A- with a Financial Size Category of at least VIII.
2. The certificate of insurance must be executed.
3. The insurance must be primary and without right of contribution and any insurance maintained by the Bank or any other additional insured or loss payee will be in excess and non-contributory.
4. Policies must include a Waiver of Subrogation in favor of "JPMorgan Chase Bank, N.A., its parent and affiliates, successors or assigns".
5. Policies must include a Severability of Interest and Cross-Liability clause.
6. Policies must include a thirty (30) day prior written Notice of Cancellation to the Certificate Holder/Additional Insured. Such notice must be directed by certified mail to: JPMorgan Chase Bank, N.A., 1111 Polaris Parkway, Suite A3, Columbus, Ohio 43240, Attn: Insurance Dept.
7. PHYSICAL DAMAGE
 - a. Replacement cost coverage for the equipment identified on the attached Schedule A-1, which is estimated to be **\$1,584,325.63**.
 - b. "JPMorgan Chase Bank, N.A., its parent and affiliates, successors or assigns" shall be named as Loss Payee.
 - c. Breach of Warranty in favor "JPMorgan Chase Bank, N.A., its parent and affiliates, successors or assigns".
 - d. War Risk Endorsement in favor of "JPMorgan Chase Bank, N.A., its parent and affiliates, successors or assigns" for the amount identified in 7a.
8. LIABILITY
 - a. General liability coverage must be provided in the amount of **\$25,000,000.00**.
 - b. "JPMorgan Chase Bank, N.A., its parent and affiliates, successors or assigns" shall be named as Additional Insured.
 - c. War Risk Endorsement in favor of "JPMorgan Chase Bank, N.A., its parent and affiliates, successors or assigns" for **\$25,000,000.00**.

Please immediately send proof of the above insurance requirements VIA FACSIMILE TRANSMITTAL 866-276-4068.

PLEASE REFERENCE N501RM SN# 0598E FOR TRACKING PURPOSES.

Sincerely,
CITY OF PASADENA

By: _____

Information Return for Tax-Exempt Governmental Obligations

► Under Internal Revenue Code section 149(e)

► See separate instructions.

Caution: If the issue price is under \$100,000, use Form 8038-GC.

Part I Reporting Authority

If Amended Return, check here

1 Issuer's name		2 Issuer's employer identification number (EIN)	
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)		3b Telephone number of other person shown on 3a	
4 Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	5 Report number (For IRS Use Only)	
6 City, town, or post office, state, and ZIP code		7 Date of issue	
8 Name of issue		9 CUSIP number	
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions)		10b Telephone number of officer or other employee shown on 10a	

Part II Type of Issue (enter the issue price). See the instructions and attach schedule.

11	Education	11		
12	Health and hospital	12		
13	Transportation	13		
14	Public safety	14		
15	Environment (including sewage bonds)	15		
16	Housing	16		
17	Utilities	17		
18	Other. Describe ►	18		
19	If obligations are TANs or RANs, check only box 19a			
	If obligations are BANs, check only box 19b			
20	If obligations are in the form of a lease or installment sale, check box			

Part III Description of Obligations. Complete for the entire issue for which this form is being filed.

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21		\$	\$	years	%

Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)

22	Proceeds used for accrued interest	22		
23	Issue price of entire issue (enter amount from line 21, column (b))	23		
24	Proceeds used for bond issuance costs (including underwriters' discount)	24		
25	Proceeds used for credit enhancement	25		
26	Proceeds allocated to reasonably required reserve or replacement fund	26		
27	Proceeds used to currently refund prior issues	27		
28	Proceeds used to advance refund prior issues	28		
29	Total (add lines 24 through 28)	29		
30	Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)	30		

Part V Description of Refunded Bonds. Complete this part only for refunding bonds.

31	Enter the remaining weighted average maturity of the bonds to be currently refunded	►	_____ years
32	Enter the remaining weighted average maturity of the bonds to be advance refunded	►	_____ years
33	Enter the last date on which the refunded bonds will be called (MM/DD/YYYY)	►	_____
34	Enter the date(s) the refunded bonds were issued ► (MM/DD/YYYY)		_____

Part VI Miscellaneous

35 Enter the amount of the state volume cap allocated to the issue under section 141(b)(5)	35		
36a Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) (see instructions)	36a		
b Enter the final maturity date of the GIC ▶ _____			
c Enter the name of the GIC provider ▶ _____			
37 Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units	37		
38a If this issue is a loan made from the proceeds of another tax-exempt issue, check box <input type="checkbox"/> and enter the following information:			
b Enter the date of the master pool obligation ▶ _____			
c Enter the EIN of the issuer of the master pool obligation ▶ _____			
d Enter the name of the issuer of the master pool obligation ▶ _____			
39 If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box			<input type="checkbox"/>
40 If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box			<input type="checkbox"/>
41a If the issuer has identified a hedge, check here <input type="checkbox"/> and enter the following information:			
b Name of hedge provider ▶ _____			
c Type of hedge ▶ _____			
d Term of hedge ▶ _____			
42 If the issuer has superintegrated the hedge, check box			<input type="checkbox"/>
43 If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box			<input type="checkbox"/>
44 If the issuer has established written procedures to monitor the requirements of section 148, check box			<input type="checkbox"/>
45a If some portion of the proceeds was used to reimburse expenditures, check here <input type="checkbox"/> and enter the amount of reimbursement			
b Enter the date the official intent was adopted ▶ _____			

Signature and Consent	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.			
	▶ _____ Signature of issuer's authorized representative	_____ Date	▶ _____ Type or print name and title	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	Firm's name ▶ _____	Firm's EIN ▶ _____		
	Firm's address ▶ _____	Phone no. _____		

Instructions for Form 8038-G

(Rev. September 2011)



Department of the Treasury
Internal Revenue Service

Information Return for Tax-Exempt Governmental Obligations

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Purpose of Form

Form 8038-G is used by issuers of tax-exempt governmental obligations to provide the IRS with the information required by section 149(e) and to monitor the requirements of sections 141 through 150.

Who Must File

IF the issue price (line 21, column (b)) is...	THEN, for tax-exempt governmental obligations issued after December 31, 1986, issuers must file...
\$100,000 or more	A separate Form 8038-G for each issue
Less than \$100,000	Form 8038-GC, Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales



For all build America bonds and recovery zone economic development bonds use Form 8038-B, Information Return for Build America Bonds and Recovery Zone Economic Development Bonds. For tax credit bonds and specified tax credit bonds use Form 8038-TC, Information Return for Tax Credit Bonds and Specified Tax Credit Bonds.

When To File

File Form 8038-G on or before the 15th day of the 2nd calendar month after the close of the calendar quarter in which the bond is issued. Form 8038-G may not be filed before the issue date and must be completed based on the facts as of the issue date.

Late filing. An issuer may be granted an extension of time to file Form 8038-G under Section 3 of Rev. Proc. 2002-48, 2002-37 I.R.B. 531, if it is determined that the failure to file timely is not due to willful neglect. Type or print at the top of the form "Request for Relief under section 3 of Rev. Proc. 2002-48" and attach a letter explaining why Form 8038-G was not submitted to the IRS on time. Also indicate whether the bond issue in question is under examination by the IRS. Do not submit copies of the trust

indenture or other bond documents. See *Where To File* next.

Where To File

File Form 8038-G, and any attachments, with the Department of the Treasury, Internal Revenue Service Center, Ogden, UT 84201.

Private delivery services. You can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. These private delivery services include only the following:

- DHL Express (DHL): DHL Same Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.
- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date.

Other Forms That May Be Required

For rebating arbitrage (or paying a penalty in lieu of arbitrage rebate) to the Federal government, use Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate.

For private activity bonds, use Form 8038, Information Return for Tax-Exempt Private Activity Bond Issues.

For build America bonds (Direct Pay), build America bonds (Tax Credit), and recovery zone economic development bonds, complete Form 8038-B, Information Return for Build America Bonds and Recovery Zone Economic Development Bonds.

For qualified forestry conservation bonds, new clean renewable energy bonds, qualified energy conservation bonds, qualified zone academy bonds, qualified school construction bonds, clean renewable energy bonds, Midwestern tax credit bonds, and all other qualified tax credit bonds (except build America bonds), file Form 8038-TC, Information Return for Tax Credit Bonds and Specified Tax Credit Bonds.

Rounding to Whole Dollars

You may show amounts on this return as whole dollars. To do so, drop amounts less than 50 cents and increase amounts from 50 cents through 99 cents to the next higher dollar.

Questions on Filing Form 8038-G

For specific questions on how to file Form 8038-G send an email to the IRS at TaxExemptBondQuestions@irs.gov and put "Form 8038-G Question" in the subject line. In the email include a description of your question, a return email address, the name of a contact person, and a telephone number.

Definitions

Tax-exempt obligation. This is any obligation, including a bond, installment purchase agreement, or financial lease, on which the interest is excluded from income under section 103.

Tax-exempt governmental obligation. A tax-exempt obligation that is not a private activity bond (see below) is a tax-exempt governmental obligation. This includes a bond issued by a qualified volunteer fire department under section 150(e).

Private activity bond. This includes an obligation issued as part of an issue in which:

- More than 10% of the proceeds are to be used for any private activity business use, **and**
- More than 10% of the payment of principal or interest of the issue is **either (a)** secured by an interest in property to be used for a private business use (or payments for such property) **or (b)** to be derived from payments for property (or borrowed money) used for a private business use.

It also includes a bond, the proceeds of which **(a)** are to be used directly or indirectly to make or finance loans (other than loans described in section 141(c)(2)) to persons other than governmental units and **(b)** exceeds the lesser of 5% of the proceeds **or** \$5 million.

Issue price. The issue price of obligations is generally determined under Regulations section 1.148-1(b). Thus, when issued for cash, the issue price is the first price at which a substantial amount of the obligations are sold to the public. To determine the issue price of an obligation issued for property, see sections 1273 and 1274 and the related regulations.

Issue. Generally, obligations are treated as part of the same issue if they are issued by the same issuer, on the same date, and in a single transaction, or a series of related transactions. However, obligations issued during the same calendar year **(a)** under a loan agreement under which amounts are to be advanced periodically (a “draw-down loan”) or **(b)** with a term not exceeding 270 days, may be treated as part of the same issue if the obligations are equally and ratably secured under a single indenture or loan agreement and are issued under a common financing arrangement (for example, under the same official statement periodically updated to reflect changing factual circumstances). Also, for obligations issued under a draw-down loan that meet the requirements of the preceding sentence, obligations issued during different calendar years may be treated as part of the same issue if all of the amounts to be advanced under the draw-down loan are reasonably expected to be advanced within 3 years of the date of issue of the first obligation. Likewise, obligations (other than private activity bonds) issued under a single agreement that is in the form of a lease or installment sale may be treated as part of the same issue if all of the property covered by that agreement is reasonably expected to be delivered within 3 years of the date of issue of the first obligation.

Arbitrage rebate. Generally, interest on a state or local bond is not tax-exempt unless the issuer of the bond rebates to the United States arbitrage profits earned from investing proceeds of the bond in higher yielding nonpurpose investments. See section 148(f).

Construction issue. This is an issue of tax-exempt bonds that meets both of the following conditions:

1. At least 75% of the available construction proceeds are to be used for construction expenditures with respect to property to be owned by a governmental unit or a section 501(c)(3) organization, **and**
2. All the bonds that are part of the issue are qualified 501(c)(3) bonds, bonds that are not private activity bonds, or private activity bonds issued to finance property to be owned by a governmental unit or a section 501(c)(3) organization.

In lieu of rebating any arbitrage that may be owed to the United States, the issuer of a construction issue may make an irrevocable election to pay a penalty. The penalty is equal to 1½% of the amount of construction proceeds that do not meet certain spending requirements. See section 148(f)(4)(C) and the Instructions for Form 8038-T.

Specific Instructions

Part I—Reporting Authority

Amended return. An issuer may file an amended return to change or add to the information reported on a previously filed

return for the same date of issue. If you are filing to correct errors or change a previously filed return, check the *Amended Return* box in the heading of the form.

The amended return must provide all the information reported on the original return, in addition to the new or corrected information. Attach an explanation of the reason for the amended return and write across the top, “Amended Return Explanation.” Failure to attach an explanation may result in a delay in processing the form.

Line 1. The issuer’s name is the name of the entity issuing the obligations, not the name of the entity receiving the benefit of the financing. For a lease or installment sale, the issuer is the lessee or the purchaser.

Line 2. An issuer that does not have an employer identification number (EIN) should apply for one on Form SS-4, Application for Employer Identification Number. You can get this form on the IRS website at IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676). You may receive an EIN by telephone by following the instructions for Form SS-4.

Line 3a. If the issuer wishes to authorize a person other than an officer or other employee of the issuer (including a legal representative or paid preparer) to communicate with the IRS and whom the IRS may contact about this return (including in writing or by telephone), enter the name of such person here. The person listed in line 3a must be an individual. Do not enter the name and title of an officer or other employee of the issuer here (use line 10a for that purpose).

Note. By authorizing a person other than an authorized officer or other employee of the issuer to communicate with the IRS and whom the IRS may contact about this return, the issuer authorizes the IRS to communicate directly with the individual entered on line 3a and consents to disclose the issuer’s return information to that individual, as necessary, to process this return.

Lines 4 and 6. If you listed an individual on line 3a to communicate with the IRS and whom the IRS may contact about this return, enter the number and street (or P.O. box if mail is not delivered to street address), city, town, or post office, state, and ZIP code of that person. Otherwise, enter the issuer’s number and street (or P.O. box if mail is not delivered to street address), city, town, or post office, state, and ZIP code.

Note. The address entered on lines 4 and 6 is the address the IRS will use for all written communications regarding the processing of this return, including any notices.

Line 5. This line is for IRS use only. Do not make any entries in this box.

Line 7. The date of issue is generally the date on which the issuer physically

exchanges the bonds that are part of the issue for the underwriter’s (or other purchaser’s) funds. For a lease or installment sale, enter the date interest starts to accrue in a MM/DD/YYYY format.

Line 8. If there is no name of the issue, please provide other identification of the issue.

Line 9. Enter the CUSIP (Committee on Uniform Securities Identification Procedures) number of the bond with the latest maturity. If the issue does not have a CUSIP number, write “None.”

Line 10a. Enter the name and title of the officer or other employee of the issuer whom the IRS may call for more information. If the issuer wishes to designate a person other than an officer or other employee of the issuer (including a legal representative or paid preparer) whom the IRS may call for more information about the return, enter the name, title, and telephone number of such person on lines 3a and 3b.



Complete lines 10a and 10b even if you complete lines 3a and 3b.

Part II—Type of Issue



Elections referred to in Part II are made on the original bond documents, not on this form.

Identify the type of obligations issued by entering the corresponding issue price (see *Issue price* under *Definitions* earlier). Attach a schedule listing names and EINs of organizations that are to use proceeds of these obligations, if different from those of the issuer, include a brief summary of the use and indicate whether or not such user is a governmental or nongovernmental entity.

Line 18. Enter a description of the issue in the space provided.

Line 19. If the obligations are short-term tax anticipation notes or warrants (TANs) or short-term revenue anticipation notes or warrants (RANs), check box 19a. If the obligations are short-term bond anticipation notes (BANs), issued with the expectation that they will be refunded with the proceeds of long-term bonds at some future date, check box 19b. Do not check both boxes.

Line 20. Check this box if property other than cash is exchanged for the obligation, for example, acquiring a police car, a fire truck, or telephone equipment through a series of monthly payments. (This type of obligation is sometimes referred to as a “municipal lease.”) Also check this box if real property is directly acquired in exchange for an obligation to make periodic payments of interest and principal. **Do not** check this box if the proceeds of the obligation are received in the form of cash, even if the term “lease” is used in the title of the issue.

Part III—Description of Obligations

Line 21. For column (a), the final maturity date is the last date the issuer must redeem the entire issue.

For column (b), see *Issue price* under *Definitions* earlier.

For column (c), the stated redemption price at maturity of the entire issue is the sum of the stated redemption prices at maturity of each bond issued as part of the issue. For a lease or installment sale, write "N/A" in column (c).

For column (d), the weighted average maturity is the sum of the products of the issue price of each maturity and the number of years to maturity (determined separately for each maturity and by taking into account mandatory redemptions), divided by the issue price of the entire issue (from line 21, column (b)). For a lease or installment sale, enter instead the total number of years the lease or installment sale will be outstanding.

For column (e), the yield, as defined in section 148(h), is the discount rate that, when used to compute the present value of all payments of principal and interest to be paid on the obligation, produces an amount equal to the purchase price, including accrued interest. See Regulations section 1.148-4 for specific rules to compute the yield on an issue. If the issue is a variable rate issue, write "VR" as the yield of the issue. For other than variable rate issues, carry the yield out to four decimal places (for example, 5.3125%). If the issue is a lease or installment sale, enter the effective rate of interest being paid.

Part IV—Uses of Proceeds of Bond Issue

For a lease or installment sale, write "N/A" in the space to the right of the title for Part IV.

Line 22. Enter the amount of proceeds that will be used to pay interest from the date the bonds are dated to the date of issue.

Line 24. Enter the amount of the proceeds that will be used to pay bond issuance costs, including fees for trustees and bond counsel. If no bond proceeds will be used to pay bond issuance costs, enter zero. Do not leave this line blank.

Line 25. Enter the amount of the proceeds that will be used to pay fees for credit enhancement that are taken into account in determining the yield on the issue for purposes of section 148(h) (for example, bond insurance premiums and certain fees for letters of credit).

Line 26. Enter the amount of proceeds that will be allocated to such a fund.

Line 27. Enter the amount of the proceeds that will be used to pay principal, interest, or call premium on any other issue of bonds within 90 days of the date of issue.

Line 28. Enter the amount of the proceeds that will be used to pay

principal, interest, or call premium on any other issue of bonds after 90 days of the date of issue, including proceeds that will be used to fund an escrow account for this purpose.

Part V—Description of Refunded Bonds

Complete this part only if the bonds are to be used to refund a prior issue of tax-exempt bonds. For a lease or installment sale, write "N/A" in the space to the right of the title for Part V.

Lines 31 and 32. The remaining weighted average maturity is determined without regard to the refunding. The weighted average maturity is determined in the same manner as on line 21, column (d).

Line 34. If more than a single issue of bonds will be refunded, enter the date of issue of each issue. Enter the date in an MM/DD/YYYY format.

Part VI—Miscellaneous

Line 35. An allocation of volume cap is required if the nonqualified amount for the issue is more than \$15 million but is not more than the amount that would cause the issue to be private activity bonds.

Line 36. If any portion of the gross proceeds of the issue is or will be invested in a guaranteed investment contract (GIC), as defined in Regulations section 1.148-1(b), enter the amount of the gross proceeds so invested, as well as the final maturity date of the GIC and the name of the provider of such contract.

Line 37. Enter the amount of the proceeds of this issue used to make a loan to another governmental unit, the interest of which is tax-exempt.

Line 38. If the issue is a loan of proceeds from another tax-exempt issue, check the box and enter the date of issue, EIN, and name of issuer of the master pool obligation.

Line 40. Check this box if the issue is a construction issue and an irrevocable election to pay a penalty in lieu of arbitrage rebate has been made on or before the date the bonds were issued. The penalty is payable with a Form 8038-T for each 6-month period after the date the bonds are issued. Do not make any payment of penalty in lieu of arbitrage rebate with this form. See Rev. Proc. 92-22, 1992-1 C.B. 736 for rules regarding the "election document."

Line 41a. Check this box if the issuer has identified a hedge on its books and records according to Regulations sections 1.148-4(h)(2)(viii) and 1.148-4(h)(5) that permit an issuer of tax-exempt bonds to identify a hedge for it to be included in yield calculations for computing arbitrage.

Line 42. In determining if the issuer has super-integrated a hedge, apply the rules of Regulations section 1.148-4(h)(4). If the hedge is super-integrated, check the box.

Line 43. If the issuer takes a "deliberate action" after the issue date that causes

the conditions of the private business tests or the private loan financing test to be met, then such issue is also an issue of private activity bonds. Regulations section 1.141-2(d)(3) defines a deliberate action as any action taken by the issuer that is within its control regardless of whether there is intent to violate such tests. Regulations section 1.141-12 explains the conditions to taking remedial action that prevent an action that causes an issue to meet the private business tests or private loan financing test from being treated as a deliberate action. Check the box if the issuer has established written procedures to ensure timely remedial action for all nonqualified bonds according to Regulations section 1.141-12 or other remedial actions authorized by the Commissioner under Regulations section 1.141-12(h).

Line 44. Check the box if the issuer has established written procedures to monitor compliance with the arbitrage, yield restriction, and rebate requirements of section 148.

Line 45a. Check the box if some part of the proceeds was used to reimburse expenditures. Figure and then enter the amount of proceeds that are used to reimburse the issuer for amounts paid for a qualified purpose prior to the issuance of the bonds. See Regulations section 1.150-2.

Line 45b. An issuer must adopt an official intent to reimburse itself for preissuance expenditures within 60 days after payment of the original expenditure unless excepted by Regulations section 1.150-2(f). Enter the date the official intent was adopted. See Regulations section 1.150-2(e) for more information about official intent.

Signature and Consent

An authorized representative of the issuer must sign Form 8038-G and any applicable certification. Also print the name and title of the person signing Form 8038-G. The authorized representative of the issuer signing this form must have the authority to consent to the disclosure of the issuer's return information, as necessary to process this return, to the person(s) that have been designated in Form 8038-G.

Note. If the issuer in Part 1, lines 3a and 3b authorizes the IRS to communicate (including in writing and by telephone) with a person other than an officer or other employee of the issuer, by signing this form, the issuer's authorized representative consents to the disclosure of the issuer's return information, as necessary to process this return, to such person.

Paid Preparer

If an authorized officer of the issuer filled in this return, the paid preparer's space should remain blank. Anyone who prepares the return but does not charge the organization should not sign the return. Certain others who prepare the

return should not sign. For example, a regular, full-time employee of the issuer, such as a clerk, secretary, etc., should not sign.

Generally, anyone who is paid to prepare a return must sign it and fill in the other blanks in the *Paid Preparer Use Only* area of the return.

The paid preparer must:

- Sign the return in the space provided for the preparer's signature (a facsimile signature is acceptable),
- Enter the preparer information, and
- Give a copy of the return to the issuer.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us

the information. We need it to ensure that you are complying with these laws.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form varies depending on individual circumstances. The estimated average time is:

Learning about the law or the form	2 hr., 41 min.
Preparing, copying, assembling, and sending the form to the IRS	3 hr., 3 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send the form to this office. Instead, see *Where To File*.
