



FNA Fertilizer USA ULC

375 East Horsetooth Road, Building 5, Suite 202 | Fort Collins, Colorado | 80525
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ACCREDITED INVESTOR STATUS CERTIFICATION LETTER

Instructions:

Complete this form online at www.projectn.com/us/verify [or]

Fax completed form to: 1-970-797-2375 [or]

Mail completed form to: FNA Fertilizer USA ULC
375 East Horsetooth Road
Building 5, Suite 202
Fort Collins Colorado 80525

_____ [insert name of client] ("Client") has requested that the undersigned provide FNA Fertilizer USA ULC (the "Company") with this Accredited Investor Status Certification Letter (this "Certification Letter") to assist the Company in its verification of Client's status as an "accredited investor" within the meaning of Rule 501(a) of the Securities Act of 1933, as amended (the "Securities Act") in connection with Client's potential purchase of securities (the "Securities") offered for sale by the Company. The Company will rely upon the accuracy and completeness of the information provided in this Certification Letter in establishing that the issuance of the Securities is exempt from the registration requirements of the Securities Act in accordance with 506(c) of Regulation D of the Securities Act.

[I/We] hereby certify that [I/we] [am/are] (please check the appropriate box):

- a registered broker-dealer, as defined in the Securities Exchange Act of 1934;
- a registered broker-dealer, as defined in the Securities Exchange Act of 1934;
- an investment adviser registered with the Securities and Exchange Commission;
- a licensed attorney in good standing under the laws of the jurisdictions in which I am admitted to practice law; or
- a certified public accountant in good standing under the laws of the place of my residence or principal office..

Based solely on a review of the Client Materials (as defined below), [I/we] hereby advises you that Client satisfies one or more of the following criteria (check all boxes that apply):

- a natural person whose individual "net worth," or joint net worth with Client's spouse, exceeds \$1,000,000; or
- a natural person who had an individual income in excess of \$200,000 in each of the two most-recent years or joint income with Client's spouse in excess of \$300,000 in each of those years.
- a charitable organization, corporation, or partnership with assets exceeding \$5 million.
- an entity in which each of the equity owners are accredited investors as defined in Rule 501(a) of Regulation D (e.g., each owner qualifies under one of the categories set forth above).

In connection with this Certification Letter, the undersigned has reviewed the original or photocopies of the following documents as supplied by Client (the "Client Materials").

(please check the appropriate box or boxes)

- Form 1040 filed with the Internal Revenue Service by Client [and[his/her] spouse] for the two most recent years;
- Form 1099 filed with the Internal Revenue Service by Client [and[his/her] spouse] for the two most recent years;
- Schedule K-1 of Form 1065 filed with the Internal Revenue Service by Client [and [his/her] spouse] for the two most recent years;
- Form W-2 issued by the Internal Revenue Service to Client [and [his/her] spouse] for the two most recent years;
- other Internal Revenue Service documents (please specify): _____
- bank statements, brokerage statements and other statements of securities holdings, certificates of deposit, tax assessments, or appraisal reports issued by independent third parties to Client, dated within three months of the date of this Certification Letter;
- a consumer or credit report from at least one of the nationwide consumer reporting agencies indicating Client's liabilities, dated within three months of the date of this Certification Letter;
- other documents (please specify): _____

SIGNATURE

The certifications in the foregoing are true and correct to the best of my knowledge, information and belief. I have taken reasonable steps to verify that the Investor is an Accredited Investor within the prior (3) three months of the date below and have determined that such Investor is indeed an Accredited Investor.

Signature _____ Dated: _____

CLIENT CERTIFICATIONS

The undersigned, being the Client identified above, by my signature below, hereby represents and warrants that the following statements are true, correct, and complete as of the date of my signature below (the "Certification Date"):

- All Client Materials referenced above are true, correct and complete as of the Certification Date;
- I have fully and accurately disclosed all liabilities that are required to be included in the calculation of my net worth as described above; and
- If I am relying on my income and/or that of my spouse to satisfy the requirements for being an accredited investor, I have a reasonable expectation of reaching individual income in excess of \$200,000 or joint income with my spouse in excess of \$300,000 in the current year.

I hereby affirm that the foregoing is accurate and complete.

Dated: _____

Client Name _____

Individual Client Signature _____ (if applicable)

Entity Client Signature _____ (if applicable)

By: _____ (if applicable)

Title: _____ (if applicable)