

## Investor's Responsibilities

You agree that all the information you provided to your broker, Sunstone, and Sunstone's service provider, KPMG, is correct and accurate.

You agree that you have the ultimate responsibility for your own tax return. KPMG's assistance is intended to help you in facilitating the preparation of certain US federal income tax compliance returns and forms for you related to Sunstone's Property Sales.

KPMG will prepare these forms from the information you submit on the Sunstone US Tax Form Information Request that you have been provided. Sunstone and KPMG will not audit or independently verify the information provided by you, your broker, or your representatives.

Sunstone and KPMG cannot be relied on to uncover errors or irregularities in the underlying information incorporated in your tax forms, should any exist. However, Sunstone and KPMG will inform you of any such matters that come to our attention. Sunstone and KPMG strongly recommend that you review the forms before signing and filing them.

All returns are subject to examination by the taxing authorities. In preparing the forms, KPMG will rely on your representations and that you understand and have complied with the documentation requirements for all representations made. You should retain originals of all documents and records as, in the event of an examination, you may be asked to produce documents, records or other evidence to substantiate the items of income and deduction shown on the tax returns. Sunstone and KPMG do not retain copies of any documentation.

All information contained in this document concerning any US federal tax issue is not intended or written to be used, and it cannot be used, for the purpose of (i) avoiding penalties that may be imposed on any taxpayer or (ii) promoting, marketing, or recommending to another party any matters addressed herein.

I have read and agreed to the Investor's Responsibilities stated above.

Investor's Name: \_\_\_\_\_

Date: \_\_\_\_\_