ICON
DISTRIBUTION INSTRUCTIONS

For Accounts Custodied at Trust Company of America

MEDALLION STAMP SIGNATURE GUARANTEE ("GUARANTEE") REQUIREMENTS

An original guarantee is required when funds are being paid to an alternate payee or being delivered somewhere other than the address of record. This requirement includes account transfers. Transfers must include a guarantee for both the client's signature and the successor custodian's signature on the letter of acceptance, if applicable. If deemed appropriate by ICON, the distribution process will be initiated utilizing faxed documents; however funds will not be released until the original documents are received in good order. If bank wire or ACH instructions are already on file, ICON in its discretion may release funds prior to receipt of the original documents.

DISTRIBUTION FORMS

Select the appropriate distribution form below based on the type of distribution. Faxed documents are acceptable; to avoid duplications, originals should not be forwarded unless they are being provided to comply with the guarantee requirements. Requests will be initiated if ICON has determined the instructions to be adequate; however, funds will not be released until ICON has deemed the documents to be in good order.

Non Qualified Accounts:

- Non-Retirement Account Distribution Form
- Non-Retirement Systematic Request Form

IRA Accounts:

- EZ-IRA Distribution Request Form
- IRA Beneficiary Withdrawal Request Form
- IRA Distribution, Rollover, Conversion or Recharacterization Request Form
- IRA Systematic Request Form
- Required Minimum Distributions (RMD) Request Form

Self-Directed Qualified Plan Accounts:*

- Custody Only Qualified Plan Distribution Request Form completed by the trustee or by a letter of instruction from the trustee printed on company letterhead. Either document should be accompanied by a copy of their Corporate Resolution.

Contact the trustee directly regarding their paperwork requirements. Distributions will be made payable and delivered directly to the trustee unless the trustee has instructed otherwise and complied with the guarantee requirements.

Qualified Retirement Plans:

- Qualified Retirement Plan Application for Distribution Form and a copy of the Corporate Resolution

403(b)(7) Accounts:

- 403(b)(7) Custodial Account One-Time Distribution, Systematic Distribution, or Rollover Request

MAILING INSTRUCTIONS *(Requests mailed directly to the custodian will delay processing.)*

ICON Advisers, Inc. ("ICON")

Attn: Operations Department

5299 DTC Boulevard, Suite 1200

Greenwood Village, CO 80111

Phone: 800-828-4881 Local: 303-790-1600

Fax: 303-790-8246

(NOTE: When faxing, do not forward the original documents unless you are providing the original medallion stamp signature guarantee.)

LIQUIDATION SCHEDULE

Requests are processed every business day. However, due to block trading and holidays this schedule may vary. Requests received prior to 1:00 p.m. Mountain Time will generally be processed on the same business day. All requests received after 1:00 p.m. will be processed on a best efforts basis or the following business day. ICON will not be responsible for any delays or loss in processing due to unclear or incomplete instructions.

DELIVERY AND FEE INFORMATION

Funds will not be released until ICON and/or Trust Company of America, the custodian, has deemed all documents to be in good order. Please follow the instructions provided on the distribution form and the Medallion Stamp Signature Guarantee Requirements if applicable. Funds are generally delivered one business day following settlement date. Transfers out in-kind can take up to 4 to 6 weeks. If a delivery option is not elected the funds will be issued by check and mailed regular mail via the United States Postal Service. All applicable fees will be deducted directly from the ICON account.

- **Checks: $10** *(Note: This is considered a separate fee from an overnight fee.)*
- **Transfers Out via Cash: $50**
- **Transfers Out In-Kind: $100**
- **Bank Wire: $10**
- **ACH: No Fee**
- **Overnight Mail: $10** for delivery the next business day; **$50 to $75** for Saturday delivery. Delivery to certain rural areas may be more expensive and require extra delivery time. For delivery of an overnight package, a signature of receipt is not required unless otherwise requested in writing by the client.