



12 September 2013

To Whom It May Concern:

BARCO Assignments Ltd. ("BARCO") was incorporated on February 15, 1999 in Barbados under the Companies Act, 1982 and is licensed to conduct international business under the provisions of the International Business Companies Act, 1991-24. BARCO is located at Belleville Corporate Centre, #38 Pine Road, Belleville, St Michael, Barbados.

While BARCO's principal activity is to facilitate non-qualified structured settlements or funding agreements for defendants and property and casualty insurers resident in the United States, its transactions are generally governed by a tax convention between Barbados and the United States signed in 1984.

Liberty Life Assurance Company of Boston through its exclusive partnership with BARCO is the provider of non-qualified settlement annuities, and provides a financial commitment to BARCO for each of its non-qualified assignment obligations.

BARCO is audited annually by Ernst & Young, Chartered Accountants with its Financial Statements reviewed, verified and approved by its Board of Directors at its annual meetings. BARCO is registered with the Internal Revenue Services and has been issued with a US Tax ID Number 98-0475108.

Please be guided accordingly.

Sincerely
BARCO Assignments Ltd.

Heather M Tull
Director

HMT/cnc