## "Exhibit 1" Explanation of Reason Account Holder Does Not Possess a Certificate of Loss of Nationality Despite Having Relinquished U.S. Citizenship

Please check any of the following if applicable:	
	I do not currently possess a U.S. Certificate of Loss of Nationality ("CLN").
	In the past I voluntarily committed one of the following expatriating acts with the contemporaneous intent of relinquishing my U.S. citizenship:  1. I obtained naturalization in a non-U.S. country upon my own application or upon an application filed by my duly authorized agent, after having attained the age of eighteen years;  2. I took an oath or made an affirmation or other formal declaration of allegiance to a non-U.S. country or a political subdivision thereof, after having attained the age of eighteen years;  3. I entered into, or served in, the armed forces of a non-U.S. country and: a) such armed forces were engaged in hostilities against the U.S.; or b) I served as a commissioned or non-commissioned officer;  4. a) I accepted, served in, or performed the duties of any office, post, or employment under the government of a non-U.S. country or a political subdivision thereof, after attaining the age of eighteen years after having acquired the nationality of such non-U.S. country; or b) accepted, served in, or performed the duties of any office, post, or employment under the government of a non-U.S. country or a political subdivision thereof, after attaining the age of eighteen years for which office, post, or employment an oath, affirmation, or declaration of allegiance was required; or 5. I made a formal renunciation of U.S. citizenship before a diplomatic or consular officer of the U.S. in a non-U.S. country, in the form prescribed by the U.S. Secretary of State;  6. While in the U.S. I made a formal written renunciation of my U.S. citizenship the form prescribed by, and before such officer, the Attorney General, when the U.S. was in a state of war and the Attorney General approved such renunciation to be not contrary to the interests of national defense of the U.S.; or  7. I committed an act of treason against, or attempted by force to overthrow, or bore arms against, the U.S., violated or conspired to violate any of the provisions of 18 U.S.C. 2383, or willfully performed any act in violation of 18 USC
If applicable, please check one of the following. If you are unable to affirm one of the following statements please do not complete this form and seek independent legal advice.	
	In the past I received a CLN however it cannot be located.
	I notified the U.S. Department of State that I committed one of the expatriating acts listed above, however I do not recall receiving a CLN.
	I did not notify the U.S. Department of State that I committed of one of the expatriating acts listed above and I did not receive a CLN.
	I do not recall notifying the U.S. Department of State that I committed one of the expatriating act listed above and I did not receive a CLN.
	I was informed by a Canadian official that when I became a Canadian citizen I would lose my U.S. citizenship, and when I became a Canadian citizen I did so voluntarily and with the intent of losing my U.S. citizenship. I may or may not have notified the U.S. Department of State and I may or may not have received a CLN.
Please Note: Under U.S. law, tax and filing obligations continue until the later of: a) formally requesting confirmation from the U.S. Department of State that you have lost U.S. citizenship by committing one of the expatriating acts listed above; or b) issuance of a Certificate of Loss of Nationality. For more information, visit the IRS website at <a href="http://www.irs.gov/Individuals/International-Taxpayers/Expatriation-Tax">http://www.irs.gov/Individuals/International-Taxpayers/Expatriation-Tax</a> . If you wish to contact the IRS by mail or by phone visit the IRS website at <a href="https://www.irs.gov/uac/How-to-Contact-the-IRS-1">www.irs.gov/uac/How-to-Contact-the-IRS-1</a> for contact information.	
I declare that the information I have provided on this form is, to the best of my knowledge and belief, correct and complete.  Name: Signature: Date:  © 2015 Roy A. Berg	

Page 36 of 36