**Related party questionnaire**

**(Letterhead of client)**

**(Company Name)**

Related Party Questionnaire

1. Have you or any related party of yours had any material interest, direct or indirect, in any transaction since (date)(1) to which the Company or any of its affiliates was, or is to be, a party?

If yes, please describe the nature and balances at balance sheet’s dates in following table:

|  |  |  |  |
| --- | --- | --- | --- |
| **Full name and address of the related person / Legal name, registry code, and address of the related company** | **Nature of relationship** | **Nature of transaction(s)** | **Volumes of transactions, amounts of balances (estimated if actual unknown)** |
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2. Do you or any related party of yours have any material interest, direct or indirect, in any pending or incomplete transaction to which the Company or any of its affiliates is, or is to be, a party?

3. Have you or any related party of yours been indebted to the Company or any of its affiliates at any time since (date)(1)? Please exclude amounts due for purchases on usual trade terms, for ordinary travel and expense advances, and for purchases of the Company's common stock under the Company's employee stock purchase plan.

4. Have you or related party of yours had any material interest, direct or indirect, in any transaction since (date)(1), or in any pending or incomplete transactions, to which any pension, retirement, savings, or similar plan provided by the Company or any of its affiliates was, or is to be, a party? Do not include payments to a plan or payments by the plan made pursuant to the terms of the plan.

5. The Company is required to disclose the name of related parties, including individuals, if such parties have an ownership or management control relationship with the Company sufficient to exert significant influence over the Company's management or operating policies which could cause significantly different operating results or financial position of the Company. If you have such ownership or management control of another entity which could significantly affect the operating results or financial position of the Company, please indicate the nature of the relationship.

The answers to the foregoing questions are correctly stated to the best of my knowledge and belief.

Signature Date

 Definitions for Purposes of This Questionnaire

Related party - means affiliates of the enterprise; entities for which investments are accounted for by the equity method of the enterprise; trusts for the benefit of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of management; principal owners of the enterprise and its management; members of the immediate families of principal owners of the enterprise and its management; and other parties with which the enterprise may deal if one party controls or can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests. Another party also is a related party if it can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

Affiliate - means a party that directly or indirectly, through one or more intermediaries, controls or is controlled by, or is under common control with the Company.

Control - means the possession, direct or indirect, of the power to direct or cause the direction of the management and policies of a specified party whether through ownership, by contract, or otherwise.

Principal owner - means the owner(s) of record or known beneficial owner(s) of more than 10 percent of the voting interests of an entity.

Management - means any person(s) having responsibility for achieving the objectives of the organization and the concomitant authority to establish the policies and make the decisions by which such objectives are to be pursued. It would normally include members of the board of directors, the president, secretary, treasurer, any vice president in charge of the principal business function (such as sales, administration, or finance), and any other individual person who performs similar policy-making functions.

**Notes:**

(1) If we are reporting for the first time on financial statements covering more than one year (such as in a registration statement for a company going public for the first time), questionnaires, if used, normally cover the entire period under audit. If, however, we have previously reported on all but the latest period, the questionnaire requires responses only on transactions and relationships since the beginning of the latest period.

Other

The inquiries in this questionnaire are similar to those asked by many companies to comply with proxy rules. The questions included and the language used on each engagement are appropriate to fit the circumstances.