

IRS Circular 230 Disclosure:

To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code, or (ii) promoting, marketing or recommending to another party any matters addressed herein.

IN MAKING AN INVESTMENT DECISION, INVESTORS MUST RELY ON THEIR OWN EXAMINATION OF THE BUSINESS OPPORTUNITY TO BE DESCRIBED IN A PRIVATE PLACEMENT MEMORANDUM AND THE TERMS PROPOSED, INCLUDING THE MERITS AND RISKS INVOLVED. THE COMPANY RECOMMENDS THAT QUALIFIED, PROSPECTIVE INVESTORS THOROUGHLY INVESTIGATE THIS OPPORTUNITY IN ITS ENTIRETY, INCLUDING CONDUCT OF SUCH DUE DILIGENCE INVESTIGATIONS AS THE QUALIFIED, PROSPECTIVE INVESTOR MAY DEEM APPROPRIATE, BEFORE MAKING AN INVESTMENT DECISION. THIS MATERIAL IS NOT TO BE CONSTRUED AS A COMPLETE PRESENTATION OF THE OPPORTUNITY. THIS MATERIAL IS TO BE CONSIDERED ONLY A GENERAL DESCRIPTION OF THE BUSINESS OPPORTUNITY AND THE INVESTOR MUST RELY ON HIS EXAMINATION OF OFFERING MATERIALS, INCLUDING A LIMITED PARTNERSHIP AGREEMENT, A SUBSCRIPTION AGREEMENT AND A PRIVATE PLACEMENT MEMORANDUM (COLLECTIVELY, THE "INVESTOR OFFERING MATERIALS").

THE SECURITIES TO BE OFFERED IN CONNECTION WITH THE INVESTOR OFFERING MATERIALS WILL NOT BE REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED (THE "SECURITIES ACT"), OR REGISTERED OR QUALIFIED UNDER THE SECURITIES LAWS OF ANY STATE. FURTHER, SUCH SECURITIES WILL NOT BE PERMITTED TO BE OFFERED OR SOLD IN THE UNITED STATES OR TO "U.S. PERSONS" (AS SUCH TERM IS DEFINED IN REGULATION S, PROMULGATED UNDER THE SECURITIES ACT) UNLESS THE SECURITIES ARE REGISTERED UNDER THE SECURITIES ACT, OR AN EXEMPTION FROM THE REGISTRATION REQUIREMENTS OF THE SECURITIES ACT IS AVAILABLE.

THE FOLLOWING SUMMARY IS NOT INTENDED TO BE AND DOES NOT CONSTITUTE AN OFFER TO SELL OR THE SALE OF ANY SECURITIES. ANY SUCH OFFER OF SECURITIES SHALL ONLY BE MADE IN CONNECTION WITH INVESTOR OFFERING MATERIALS, AND THE FOLLOWING SUMMARY IS NOT INTENDED TO REPLACE AND MUST BE READ IN CONNECTION WITH THE INVESTOR OFFERING MATERIALS.

THE PROJECTIONS SET FORTH HEREIN, IF ANY, HAVE BEEN PREPARED ON THE BASIS OF CERTAIN ASSUMPTIONS AND HYPOTHESES, WHICH MAY PROVE TO BE INCORRECT. FUTURE OPERATING RESULTS ARE IMPOSSIBLE TO PREDICT AND NO REPRESENTATION OF ANY KIND IS MADE RESPECTING THE FUTURE ACCURACY OR COMPLETENESS OF THE PROJECTIONS. EACH POTENTIAL INVESTOR SHOULD CONSULT HIS OR HER PERSONAL ACCOUNTANT AND OTHER ADVISORS AS TO THE TAX, ECONOMIC AND OTHER CONSEQUENCES OF THE PROPOSED INVESTMENT DESCRIBED IN THE PROJECTIONS AND ITS SUITABILITY FOR THE POTENTIAL INVESTOR.