

To whom it may concern

Luxembourg, June 27<sup>th</sup>, 2014

**Re : Confirmation of FATCA status**

Dear Sir,

With reference to the United States Foreign Account Tax Compliance Act ("FATCA"), Lombard Odier Funds (Europe) S.A. confirms that, in its capacity as Management Company under Chapter 15 of the Luxembourg law of 17 December 2010 on undertakings for collective investment as well as Alternative Investment Fund Manager under Chapter 2 of the Luxembourg law of 12 July 2013 relating to alternative fund managers, it qualifies as a "Non-Reporting Financial Institution" under the "Luxembourg Investment Advisor/Investment Manager" status in accordance with the intergovernmental agreement ("IGA" - model 1) between the Government of the Grand Duchy of Luxembourg and the Government of the United States of America.

As a non-reporting financial institutional under a model 1 IGA, Lombard Odier Funds (Europe) S.A. has not been required to register with the United States Internal Revenue Service ("IRS") and obtain a Global Intermediary Identification Number ("GIIN") as part of its FATCA compliance program.

Lombard Odier Funds (Europe) S.A., on behalf of the Luxembourg Investment Funds listed in appendix A for which it acts as management company or alternative investment fund manager, confirms that such Investment Funds are "Participating Foreign Financial Institutions" for the purposes of FATCA under either a reporting financial institution status or a non-reporting financial institution status.

Reporting financial institutions have registered with the IRS and obtained a GIIN as disclosed in appendix A. Non-reporting financial institutions have elected for the "Collective Investment Vehicle" category in accordance with the IGA and have not been required to register with the IRS and obtain a GIIN.

The Investment Funds, through their sub-funds in case of umbrella structure, comply with the terms of FATCA applicable to them.

Appendix A lists Lombard Odier Funds (Europe) S.A. and the applicable Investment Funds, their FATCA status as well as the GIIN if applicable.

Should you require any further information or have any additional queries, please do not hesitate to contact us.

We remain yours sincerely,

Signature:



Name:

Mark Edmonds

Function:

Conducting Officer



Mariusz Baranowski

Conducting Officer

**Appendix A: List of Luxembourg entities, their FATCA status and the GIIN (if applicable)**

Entity Number	Financial Institutional Name	FATCA Status	GIIN	Country
1	Lombard Odier Funds (Europe) S.A.	Non-reporting financial institution under the "Investment Advisor/Investment Manager" status	N/A	Luxembourg
2	1798 AOG Energy Master Fund	Non-reporting financial institution under "Collective Investment Vehicle (CIV)" status	N/A	Luxembourg
3	1798 AOG Energy Fund	Non-reporting financial institution under "Collective Investment Vehicle (CIV)" status	N/A	Luxembourg
2	1798 Consumer Equity Long/Short Master Fund	Reporting financial institution	RB0UPB.99999.SL.442	Luxembourg
3	1798 Consumer Equity Long/Short Fund	Reporting financial institution	203HNT.99999.SL.442	Luxembourg
4	1798 US Special Situations Master Fund	Reporting financial institution	CN75J0.99999.SL.442	Luxembourg
5	1798 US Special Situations Fund	Reporting financial institution	HASRC6.99999.SL.442	Luxembourg
6	1798 Funds	Non-reporting financial institution under "Collective Investment Vehicle (CIV)" status	N/A	Luxembourg
7	Lombard Odier Gateway	Non-reporting financial institution under "Collective Investment Vehicle (CIV)" status	N/A	Luxembourg
8	Lombard Odier Investment Managers Private Equity Investments	Non-reporting financial institution under "Collective Investment Vehicle (CIV)" status	N/A	Luxembourg

Entity Number	Financial Institutional Name	FATCA Status	GIIN	Country
9	Lombard Odier Funds	Non-reporting financial institution under "Collective Investment Vehicle (CIV)" status	N/A	Luxembourg
10	Lombard Odier Funds III	Non-reporting financial institution under "Collective Investment Vehicle (CIV)" status	N/A	Luxembourg
11	Lombard Odier Selection	Non-reporting financial institution under "Collective Investment Vehicle (CIV)" status	N/A	Luxembourg
12	VF (Lux)	Non-reporting financial institution under "Collective Investment Vehicle (CIV)" status	N/A	Luxembourg
13	PriviEdge	Non-reporting financial institution under "Collective Investment Vehicle (CIV)" status	N/A	Luxembourg
14	Lombard Odier Multiadvisers	Non-reporting financial institution under "Collective Investment Vehicle (CIV)" status	N/A	Luxembourg