

thorities which so require and to such others as the Trustees may deem necessary, appropriate or desirable, which financial statements shall be certified by the chief financial officer of the Trust but need not be audited or certified by independent certified public accountants.

SECTION 6. Reports by Shareholders. Each Shareholder shall, upon request by the Trustees, furnish such information including, without limitation, information as to the actual ownership of the Shares held by it, as the Trustees may require in order to comply with the requirements of Part II, Subchapter M, Chapter 1 of Subtitle A of the Internal Revenue Code of 1954, as it may from time to time be amended, and any regulations issued thereunder.

SECTION 7. Distributions. The Trustees may, from time to time, declare and pay to the Shareholders such distributions in cash, Shares, fractional Shares, scrip or in kind out of the Trust Property, as the Trustees in their sole discretion shall deem appropriate or desirable, including, but not limited to, amounts sufficient, in their opinion, to enable the Trust to reduce or eliminate any liability of the Trust for federal income tax in respect of any fiscal year. Each distribution in cash or property shall be accompanied by a written communication advising

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