

Harvest Investments, Ltd. - Report Request Instructions



The purpose of these instructions and included Form is to accurately process and track each Report Request Form submitted to Harvest Investments, Ltd. for review. Please complete the request form section with the information described in the instructions on this page.

Please use this checklist when submitting each complete request:

- Completed Harvest Report Request Form - (instructions below; see p. 2 for Form)
 - Client Portfolio Holdings (see instructions on p. 3)
 - Additional Documentation (see p. 4 for details)
- Please note that submitting the most complete documentation will ensure the most timely processing of your report.*

Request Form Instructions

Sections 1 & 2, Primary Contact & Partner Information

Section 1 - Provide contact information for the person who will be communicating with Harvest throughout the report process. Harvest will communicate all information regarding the progress of the report with this contact. All requests from Harvest for additional documentation will be submitted to this contact. To ensure timeliness of the report process, please do not provide contact information for someone who will not be available throughout the report process, e.g., an individual on vacation. The final report will be e-mailed to this contact. Let us know if you are part of an alliance to make sure you receive any appropriate discounts. Section 2 - Please provide information for partner of this engagement.

Section 3, Billing Contact Information (if different than Primary Contact)

Invoices for completed reports will be e-mailed to the Primary Contact in Section 1 unless an alternative Billing Contact is provided in Section 3. If a Billing Contact is provided, invoices will be e-mailed to BOTH the Primary Contact and the Billing Contact. Harvest offers two Billing Contact options:

- 1 - If your firm has an established centralized billing e-mail address, invoices will be e-mailed to both the Primary Contact AND the centralized address.
- 2 - If your firm has a billing department, a contact name must be provided as invoices will NOT be delivered to accounts payable departments. Invoices for firms with a billing contact person will be delivered to both the Primary Contact AND the Billing Contact.

Section 4, Client Information

This information should be completed with details about the owner of the portfolio/holdings submitted for review (Client).

- A, Client Name - Enables Harvest to reference work completed for the Client in prior years. Any Additional Documentation (see p. 4) that can be reused will be reused.
- B, Asset Size - If the Client is a Financial Institution, provide the total assets of the institution, not just of the portfolio, as of the valuation date.
- C, Materiality Limit - If provided, the final report is customized with this amount.
- D, Charge Number/Code - Provide your firm's charge number or code to uniquely identify the Client. This will be included on the Harvest invoice as pass-through information for Client identification for your billing department.
- E, Audit/Pricing Date - The as-of date of the audit work (typically a year-end or month-end date).

Section 5, Client Type

Please choose one or fill in the Client type in the Other space provided. Please also indicate if this client is an SEC filer.

Section 6, Quote Approval

Harvest will provide a quote for all requests submitted. Please indicate if you require approval of the quote for work to continue. If quote approval IS requested, the process will be ON HOLD until approval is received by Harvest. If quote approval is NOT requested, jobs cannot be cancelled after submission to Harvest. If you have a budget for this job please let us know.

Section 7, Report Type request

Please select all report types being selected. Multiple reports may be ordered for one client using a single Report Request Form.

Section 8, Special Instructions

Please use this space to request any special handling instructions for your request. Please do NOT include special instructions in the text of your e-mail submission.

Instructions: Hit the tab button to take the cursor through all highlighted items to be completed.

Harvest Investments, Ltd. - Report Request Form

Harvest Job Request Info:

	Electronic:	Orders@HarvestInvestments.com	Paper:	Harvest Investments, Ltd.
	Phone	630-734-0301		100 Tower Drive
	Fax	630-734-0317		Suite 211
				Burr Ridge, IL 60527

Section 1 - Primary Contact Information:

Lead Auditor	<input type="text"/>	Audit Firm	<input type="text"/>
Direct Phone	<input type="text"/>	Address	<input type="text"/>
Cell Phone	<input type="text"/>	Address	<input type="text"/>
Fax	<input type="text"/>	City, State, Zip	<input type="text"/>
Email	<input type="text"/>	Alliance?	<input type="text"/>

Section 2 - Partner Information:

Partner Name	<input type="text"/>	Address	<input type="text"/>
Direct Phone	<input type="text"/>	Address	<input type="text"/>
Cell Phone	<input type="text"/>	City, State, Zip	<input type="text"/>
E-mail	<input type="text"/>		

Section 3 - Billing Contact Information (if different than Primary Contact Information):

Contact Name	<input type="text"/>	Firm	<input type="text"/>
Direct Phone	<input type="text"/>	Address	<input type="text"/>
Contact e-mail	<input type="text"/>	Address	<input type="text"/>
Centralized e-mail	<input type="text"/>	City, State Zip	<input type="text"/>

Section 4 - Client Information:

Client Name	<input type="text"/>		
Total Assets (Fin'l Inst)	<input type="text"/>	Client Charge #	<input type="text"/>
Materiality Limit	<input type="text"/>	Audit/Pricing Date	<input type="text"/>

Section 5 - Client Type (please choose one):

Bank	<input type="text"/>	Is this an SEC client?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Not-for-Profit	<input type="text"/>	Other Financial Inst.	<input type="text"/>
Local Government	<input type="text"/>	Benefit Plan	<input type="text"/>
		Other (specify)	<input type="text"/>

Section 6 - Do you require a quote approval before work begins?

YES	<input type="text"/>	Working budget	<input type="text"/>
NO	<input type="text"/>	for this request:	<input type="text"/>

Section 7 - Report Type Request (please choose all that apply):

Refer to "Products and Services" on our website for report recommendations: www.HarvestInvestments.com

Please note: Harvest always recommends sending as much info as you have. Client reports often have incomplete and/or incorrect information. Complete reports allow us to perform more complete searches on these items.

*10 Day Turnaround

- | | |
|--|--|
| <input type="checkbox"/> IPR (Investment Portfolio Review) | <input type="checkbox"/> AMAC (Amortization/Accretion Test) |
| <input type="checkbox"/> IPR-SEC (Investment Portfolio Review for SEC) | <input type="checkbox"/> AIT (Accrued Interest Test) |
| <input type="checkbox"/> SAP (Standard Audit Package) | <input type="checkbox"/> GR40 (GASB 40 Review) |
| <input type="checkbox"/> SAP-SEC (Standard Audit Package for SEC) | <input type="checkbox"/> AIMR (Price review of multiple dates) |
| <input type="checkbox"/> DIT (Dividend/Interest Testing) | <input type="checkbox"/> SWAP (SWAP Pricing) |
| <input type="checkbox"/> PSPT (Purchase/Sale Price Testing) | <input type="checkbox"/> PVAR (Price Variance) |
| <input type="checkbox"/> ICPR (Insurance Company Product Review) | <input type="checkbox"/> ACR (Asset Classification Report) |

*14 Day Turnaround

- [IMP \(Impairment Review\)](#)

*Express turnaround is offered (when available) with the following additional fees:

Reports with a 10 or more business day turnaround - additional 10% of the total report fee for each express day. Minimum rush fee \$150.

Section 8 - Special instructions (please include any special handling instructions):

NOTE: only the items you send to us with this request form will be reviewed and priced!!

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Client Portfolio Holding Instructions

Harvest recommends submitting original client portfolio holding documentation. Documentation may be obtained from the client's custodians, portfolio managers, broker/dealers and/or portfolio accounting systems.

Harvest's preferred method(s) of receiving client portfolio documentation to ensure the most accurate reporting by us are as follows (listed in order of best to worst):

- 1 - Electronic portfolio download from the client's providers
 - 2 - Original Adobe portfolio report from the client's providers
 - 3 - Scanned copy of the original portfolio report from the client's providers
 - 4 - Faxed/mailed copy of the original portfolio report from the client's providers
- Harvest does NOT recommend submitting re-typed lists of client holdings*

Data Required:

Harvest always recommends sending as much information as you have. We are experts in reading portfolio reports. Send us everything and let us do the work for you. The following is a sample list of data that may be used to identify the holdings in your client's portfolio. This list is not meant to be exhaustive, but rather a tool to help identify information that Harvest may need. Harvest recommends that you do NOT alter the client reports in any way.

The following data fields are useful for all job types:

- Security ID (CUSIP, Ticker, SEDOL, ISIN, other)
- Holding Information (Shares, Original Face, Purchased Par, Current Par, Notional Amount)
- Security Description
- Coupon Rate
- Maturity Date
- Client Ratings
- Security Type
- Currency

The following data fields are needed for reports that include valuation (IPR, SAP, PRC):

- Client Base Market Value
- Client Base Market Price
- Coupon Formula

The following data fields are needed for reports that include Accrued Interest testing (SAP, AIT):

- Accrued Interest

The following data fields are needed for PSPT, AMAC or IMP:

- Purchase Date
- Purchase Price
- Purchase Cost
- Book Value

Additional Documentation

Information regarding private investment agreements is not publically available, and investments covered by such agreements do not trade in standard or transparent markets. Entry into such agreements can indicate that your Client is conducting higher risk activities in the investment area. This is often to achieve higher yields than are otherwise available or to manage other business risks or activities. Based on our experience in recent years with private items such as these, Harvest encourages efforts to increase transparency and verify valuations. These types of investments are frequently mispriced by Clients and their supporting vendors, due to the customized work required to understand their key risk and valuation features.

Private investment agreements are often document-intensive and highly customized. Clients who invest in non-standard products for yield and other considerations should have the key information required on hand to perform such reviews and send all relevant information to Harvest. Investment policies typically require pre-purchase reviews to document compliance with both the investor's internal policy requirements and the issuer's security requirements for qualified buyers. Therefore, your Client should have documentation with regard to all private investment agreements in its portfolio, as outlined below by product type. If this information is not already on hand, the assessment and valuation process may require additional steps on our part. This could also represent a more general investment area concern.

Harvest requires the listed documentation in order to review each of the following types of investments:

Alternative Investments

These types of investments include: Separate Accounts, Commingled Funds, Limited Partnerships, REITs, and other pooled investments. Harvest requires the following documentation in order to review these kinds of investments:

- A. Confirmation statement from fund manager with NAV and/or market value
- B. Signed audited financials- most recent or within one year of audit date
- C. Complete list of underlying holdings- as of the audit date - including market value
- D. Prospectus, offering circular, or partner discussion

Futures

- A. Exchange ticker
- B. Contract name
- C. Expiration date
- D. Number of contracts
- E. Client cost used to calculate client gain/loss

Guaranteed Investment Contracts

- A. The complete contract
- B. Fund fact sheet, if applicable
- C. Manager Confirmation of Book/Contract Value as of audit date
- D. Manager Confirmation of Fair/Market Value as of audit date
- E. Manager Confirmation of Crediting Rate or Fixed Interest Rate as of audit date
- F. Historical Crediting Rates
- G. A complete list of Underlying Holdings as of the audit date, if applicable

Locally Issued Municipal Bonds

- A. The bond resolution

Options

- A. Exchange ticker
- B. Underlying security
- C. Expiration date
- D. Number of contracts
- E. Strike price

Private Placements

- A. Offering circulars, memorandums
- B. Prospectus
- C. Purchase confirmation
- D. Current credit information
- E. Current cash flow information and other statistics
- F. Current average life

Swaps (all types including interest rate, credit default, etc.):

- A. The full term sheets as signed by client and counterparty, outlining all relevant details
- B. Term sheet appendices and schedules