Grandeur Peak
ELEVATED GLOBAL INVESTING™

Cost Basis Election Form

Use this form to elect or change a method of cost basis calculation for shares purchased in a non-IRA account after December 31, 2011. Cost basis and gain/loss information from sales of these shares will be reported to you and the Internal Revenue Service (IRS). You will need to report capital gains/losses to the IRS when you file your taxes.

Please note: Neither Ultimus Fund Solutions (UFS), nor its representatives are legal or tax advisors. Before making any financial commitment or decisions regarding the issues discussed here, consult with the appropriate professional advisor.

Section 1: Current Account Information

_____
Account Owner(s) (First Name, Middle Initial, Last Name)

_____ - _____ - _____ _____
Social Security Number Account Number(s)

_____
Mailing Address

_____ _____ _____
City State ZIP Code

_____ _____
Contact Phone Number Email Address

Section 2: Cost Basis Election

GFS' default cost basis calculation method is Average Cost. Unless you elect a specific cost method in this section or at the time of your transaction (if applicable), UFS' default method will apply on taxable transactions that occur in your account from shares purchased on or after January 1, 2012.

☐ Average Cost
☐ First-In, First-Out
☐ Last-In, First-Out
☐ High Cost In, First-Out
☐ Highest Cost Long-Term In, First Out
☐ Highest Cost Short-Term In, First Out
☐ Lowest Cost In, First Out
☐ Lowest Cost Long-Term In, First Out
☐ Lowest Cost Short-Term In, First Out
☐ Specific Share Identification (If you choose Specific Share Identification and do not provide specific instructions in good order at the time of each sale (including systematic withdrawals), we will default to the First In First Out method.

Note: *If you would like to select a different cost basis method for each fund in your account, please provide that information on a separate sheet with the date and your signature.*

Section 3: Acknowledgement and Signature(s)

I certify that I am the authorized person(s) to select the cost basis method for this account(s). I understand that this method will be applied as of the date you receive this form in good order. I also understand that a cost basis method cannot be changed after a trade has been executed.

(All account owners/trustees must sign. For UGMA/UTMAs, the custodian must sign.)

_____ _____
Authorized Signature (owner, custodian, trustee) Authorized Signature (owner, custodian, trustee)

_____ _____
Date Date

Mail to: Ultimus Fund Solutions
PO Box 46707
Cincinnati, OH 45246

or **FAX to: 402-963-9094**