

US Person:

The term "United States person" means:

- a. an individual, being a citizen or resident of the United States of America;
- b. a partnership or corporation organized in the United States of America or under the laws of the United States of America or any State thereof;
- c. A trust if
 - i. a court within the United States of America would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust; and
 - ii. one or more U.S. persons have the authority to control all substantial decisions of the trust; or
- d. an estate of a decedent who was a citizen or resident of the United States of America.