



## Statement Disclosure Attachment

This disclosure explains the important and binding information regarding the asset valuations on your account statements.

1. Quarterly statements are available on your portal. If there is an email address on file, you will receive an email notification when your quarterly statements become available. Annual statements will be physically mailed to the address you have provided to Provident Trust Group.
2. You, the investment sponsor, or another source of your choosing (“designee”) are responsible for providing the asset valuations shown on your statement.
  - a. If you do not provide Provident Trust Group with an acceptable valuation when required, you agree that Provident Trust Group may, but is not required to, seek a valuation determination. If Provident Trust Group obtains a determination of the value of any asset in your account for reporting purposes, it will use reasonable, good faith efforts to do so. Illiquid assets can be difficult to value accurately; therefore, Provident Trust Group neither guarantees the appropriateness of the appraisal techniques used, nor does it assume responsibility for the accuracy of the valuations obtained.
  - b. The expenses incurred in preparing such a valuation will be considered an expense of your Self-Directed Account (SDA) and may be debited from your account. If your SDA does not have sufficient liquid assets to pay these expenses, you should consult with a competent legal or tax advisor to determine if there are alternative means to pay those expenses outside of your SDA. Certain SDA reimbursements may be considered annual contributions. To ensure proper governmental reporting and administration of your SDA, you are required to inform Provident Trust Group of any SDA expense that you pay for outside your SDA.
  - c. If you or your designee fail to provide an acceptable valuation for an asset for a period exceeding 12 months, statements will reflect the value of the asset at its original acquisition cost or will carry forward the last acceptable valuation provided to Provident Trust Group. Provident Trust Group may, but is not required, to resign as custodian of your SDA for your failure to update your asset valuation.
3. If your investment sponsor reports to Provident Trust Group that there is no market value, if the investment sponsor is in bankruptcy, or if other facts and circumstances suggest that a significant but uncertain decrease in the value of an asset has occurred, statements may reflect a significant or total decrease in the value of an asset in accordance with Provident Trust Group’s valuation policy.
4. Provident Trust Group may report the fair market value of your SDA assets based on supporting documentation submitted by you or your third-party provider, and will determine, in its sole discretion, if the valuation is reasonable and applicable.
5. Provident Trust Group is not responsible for verifying the accuracy of the value that you or your designee provide and does not guarantee the accuracy of valuations obtained from quotation services, independent appraisal services, investment sponsors or asset issuers, depositories or any parties related thereto, or other outside sources.
6. It is your responsibility to review each statement carefully and to report any sort of discrepancy in writing to Provident Trust Group within 60 days of receiving the statement. If Provident Trust Group does not receive a written objection within the 60-day period, Provident Trust Group is relieved of all liability for the report, discrepancy, act, or procedure reflected on the statement.
7. Statements only reflect the completed transactions and activity that occurred during the stated statement period. Deposits or other activity that Provident Trust Group receives within the stated statement period that cannot be completed within said period (e.g., missing information) will still be processed on the date of receipt, but will appear on your subsequent statement.
8. Statements, and any reported values contained therein, should not be used as the basis for any decision to acquire, retain, or dispose of an asset. The value of your assets may fluctuate. Contact your investment advisor

directly for the current asset value. For assistance with investment decisions, consult with your professional tax, legal or financial advisor.

9. Provident Trust Group has no duty to investigate, analyze, monitor, verify title to, or otherwise evaluate any of your SDA investments, or to obtain or maintain liability, casualty, or any other insurance coverage for said investments. Provident Trust Group has no duty to act without your express, written direction.

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