

Change of Account Ownership Form

This form may be used to change the ownership or transfer shares from an existing non-retirement account into a new or existing non-retirement account. All transfers to a new account will require a New Account Application. If you have any questions or to ensure that all legal requirements are met, please call Shareholder Services at 800-334-2143.

All information must be supplied.

1. Current Account Information

Account Name (Exactly as it appears on your statement)

Tax ID or Social Security Number

Account Number

Street Address

City

State

Zip Code

Daytime Telephone Number

Evening Telephone Number

Check the box to transfer the full value of the account referenced above, or provide specific transfer instructions for each Fund and account number if completing a partial transfer.

Transfer Amount

All shares of all funds

OR

Fund Number

Account Number

\$

OR

shares

Transfer All Shares

Fund Number

Account Number

\$

OR

shares

Transfer All Shares

Fund Number

Account Number

\$

OR

shares

Transfer All Shares

Select one of the following.

2. Receiving Account Information (new or existing account where shares will be transferred)

Transferring to a New Account (a New Account Application will be required)

Transferring to an existing First Eagle account (reference existing account information below)

Account Name

Account Number

3. Reason for Change of Ownership/Transfer of Shares

On October 3, 2008, the Emergency Economic Stabilization Act, HR1424, was signed into law, which included provisions from the Energy Improvement and Extension Act of 2008, requiring mutual funds to provide cost basis reporting to their customers. First Eagle Funds will provide cost basis information to you and the IRS for shares purchased on and after January 1, 2012 (covered shares). If you have purchases or transfers made into your account with shares purchased prior to January 1, 2012 (non-covered shares), we may be able to provide you an average cost for these shares.

To ensure accurate cost basis reporting, indicate the type of transfer requested and provide transfer details where applicable below. **(Note if a transfer reason is not provided, the transfer will be processed as a gift.)**

*New Account Application is required if the trust name or tax ID are changing.

Re-registration/Change of Ownership (select applicable option below):

Change of Ownership on Trust Account*

Divorce

Change from Individual to Joint Account

UGMA, UTMA Change of Custodian

UGMA, UTMA to Individual Account (Minor reached age of majority)

**There is a special rule under the estate tax law that allows the executor (the person in charge of the estate) to elect a valuation date different from the date of death. If you select an Alternate Date or Value, please consult your tax advisor for more details.

Change of Ownership due to Inheritance**

Date of Death (MM/DD/YYYY)

OR

Alternative Date (MM/DD/YYYY)

OR

Alternative Value

Gift

Date of Gift (MM/DD/YYYY)

If you are the recipient of gifted shares and have elected the cost basis method of average cost (ACST) for your account, the Internal Revenue Service requires that you provide acceptance of the fair market value. **Fair Market Value will only apply if the shares being transferred have depreciated in value since the original purchase date. If you fail to sign the Fair Market Value Acceptance, your gifted shares will be transferred into an account using the default cost basis method (currently First In First Out). For additional information please consult a tax advisor.**

Gift Recipient Signature (Fair Market Value Acceptance)

Please note the following:

- Re-registrations and Inheritance transfers will proportionately deplete gains and losses unless provided alternate instructions below.
- For transfers due to Inheritance on accounts with Joint Tenants with Rights of Survivorship (JWROS), the cost basis split will be 50/50 with half the basis determined using the fair market value of the date of death and the other half maintaining the current cost basis.
- After you have received confirmation of your transfer, we encourage you to review your tax lots online by visiting the Account Access section of our website at www.firsteagle.com.

Prior to completing this section, you may wish to consult your accountant or tax adviser.

4. Cost Basis Information for Partial Transfer Only

If you are transferring all shares from the account listed under section 1, or if you are transferring shares purchased prior to January 1, 2012, you do not need to complete this section.

Your current cost basis method will be used to deplete shares for partial transfers unless you specify the shares to be transferred below. If your current method is Average Cost, then shares will be depleted using First-In, First-Out (FIFO).

