

**UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

Securities and Exchange Commission

v.

A.C.L.N., Ltd., et al. Case No. 1:02-CV-7988 (LAP)

Certification

The undersigned represents and certifies under penalty and perjury under the laws of the United States of America that:

1. I am a custodian, trustee, or professional investing on behalf of and representing more than one potentially eligible claimant in a pooled investment fund or entity.
2. A claim on behalf of _____ was approved in the Teachers' Retirement System of Louisiana v. A.C.L.N., Ltd., et al., Master File No. 01-CV-11814-LAP (SDNY) (the "ACLN Class Action").
3. I attest that any distribution received from the ACLN Distribution Fund in the SEC v. A.C.L.N., Ltd., et al., Case No. 1:02-CV-7988 (LAP) that relates to the claim previously approved in the ACLN Class Action will be allocated for the benefit of current or former pooled investors and not for the benefit of management.

Executed this ____ day of _____ in _____
(Month/Year) (City/State/Country)

(Sign your name here)

(Type or print your name here)

(Capacity of person signing)

If required, the above certification must be submitted to the Distribution Agent at the address below:

**SEC v. A.C.L.N., Ltd.
c/o The Garden City Group, Inc.
Distribution Agent
PO Box 9882
Dublin, OH 43017-5782**

If you have additional questions regarding the above, please call 1 (800) 909-7125