Polar Investment Counsel, Inc.

Brokers and Investment Advisors; Member NASD, NFA, MSRB, SIPC Website: www.polarinvest1.com

DO NOT CALL LIST

Per NASD 3110(g)(1)

It is the responsibility of each representative to report to the Director of Compliance within two (2) business days the name, city, state and telephone number of any person or business expressing a desire not to receive telephone solicitations.

The following person(s) and/or business(s) have requested the same. Do not call the following:

CITY	STATE	TELEPHONE #
		CITY STATE