



POLARIS GLOBAL VALUE FUND

Change of Ownership Form

1. INSTRUCTIONS

This form is used to update ownership of shares within the fund.

- A new account application will be required unless the receiving account has previously been established
- In the event of the death of a shareholder, a certified death certificate will be required along court letters testamentary (unless the account is titled as Joint Tenants With Right of Survivorship or an IRA with listed beneficiaries)
- Mail this completed form and any additional required paperwork to:

Polaris Global Value Fund
P.O. Box 588
Portland, ME 04112

or Overnight Delivery to:

Polaris Global Value Fund
C/O Atlantic Fund Services
Three Canal Plaza, Ground Floor
Portland, ME 04101

Contact us at: 1-888-263-5594

2. CURRENT ACCOUNT INFORMATION

Shareholder Name _____ Joint Shareholder Name (If Applicable) _____

Mailing Address _____ City _____ State _____ Zip Code _____

Account Number _____ Telephone (Day) _____ Telephone (Evening) _____

3. TRANSFER DETAILS

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.

To ensure accurate cost basis reporting, indicate the type of transfer requested and provide transfer details where applicable.

- Re-registration (Minor reached age of majority, divorce, etc)
 - Inherited due to death. Date of death or alternate valuation date if applicable: _____ (if the account is currently held in Joint Ownership form proceed to section IV.)
 - Gifted Shares. Date of gift _____. If the accepting account has average cost set as the cost basis, the recipient of the shares must sign below to accept the shares at fair market value on the date of gift if the shares are transferred at a loss.
- Fair market value acceptance: _____

4. DEATH OF JOINT OWNER

Complete this section if the account was jointly owned with another shareholder. When determining the adjusted cost basis, IRS regulations require that additional factors be taken into consideration when an account is owned by more than one person.

Note: If the below information is not provided, the transferred shares will be considered to be uncovered until such information is provided.

For accounts with 2 owners, were the shareholders legally married for federal tax purposes at the time of death? Yes No

*Decedent's portion of the account: _____% *The basis of the decedent's portion of account assets will be stepped-up to the fair market value of the assets on the date of death or alternate valuation date provided in section III. For shareholders who were legally married at the time of death, 50% of the account assets will be stepped-up in basis and 50% will retain their original basis unless otherwise indicated by filling in the decedent's portion of account assets.*

5. RECEIVING ACCOUNT

A new application will be required if the receiving account has not yet been previously established.

- Please transfer shares to the following account(s) _____
- I have attached a new account application to establish a receiving account. A new application will be required for each new account.

6. TRANSFER INSTRUCTIONS

IRS regulations require us to withhold 10% federal taxes, plus any applicable state taxes on IRA redemptions unless you instruct us otherwise. This rule applies to IRA's only.

Upon changing ownership, please do the following:

- Update ownership of all shares
- Partial transfer of _____ shares/dollars
- Redeem _____ shares/dollars or all shares as a check to the address indicated on the new application
- Redeem _____ shares/dollars or all shares and send proceeds to bank instructions indicated on new account application
- Other (please specify in space below)

7. SIGNATURE AND AUTHORIZATION

When the custodian on a UGMA/UTMA account is being removed because the "minor" has reached the age of majority, if the shares are being moved into the minor's name only, a Medallion Signature Guarantee is not required.

A Medallion Signature Guarantee verifies the authenticity of your signature and protects you and your investment from fraud and theft. A Medallion Signature Guarantee may be obtained from any guarantor that is a member of the Medallion Signature Guarantee program. Eligible guarantors include commercial banks, trust companies, savings associations, and credit unions. Also included are registered broker-dealers. A notary public is not an acceptable guarantor. **Each shareholder's signature must bear its own, separate Medallion Signature Guarantee stamp.**

Signature of Current Account Owner Date

Signature of Current Joint Account Owner Date

Please provide Medallion Signature Guarantee(s) in box(es) below