

EXHIBIT 16



Account No./ Master No.

[Redacted]

Page 2

Instruction to Provide Account Records to the IRS

Arleo (Deceased)
Last Name(s)

Joseph
First and Middle Name(s)

Spend It Foundation
Name of Legal Entity, if any

[Redacted]
Street Address / P.O. Box

[Redacted]
Telephone Number

Davis, CA 95616
City, State, Zip Code

USA
Country

I/We herewith declare and confirm that I am/we are willing to cooperate with the Internal Revenue Service ("IRS") and to disclose to the IRS the Account Records relating to the account(s) held by UBS AG under the Master Number(s) indicated above, in my/our name(s) or in my/our interest (the "Account(s)").

I/We understand that "Account Records" include, amongst other things:

- a) documents identifying the account holder, the beneficial owner and / or authorized persons;
- b) documents pertaining to foreign entities established or operated on behalf of the United States taxpayer;
- c) account opening documents;
- d) account statements and transaction confirmations, account summaries, records of wire transfers.

I/We herewith instruct and authorize UBS AG to disclose to the IRS, on my/our behalf, the Account Records in UBS AG's possession relating to the Account(s) for the period 1 January 2002 through December 31, 2009, as are or may be requested by the IRS. With this instruction, I/We hereby waive protections provided under bank secrecy laws of Switzerland.

I/We further instruct UBS AG to follow these instructions until revoked by me/us expressly and in writing. I/We confirm that I am/we are aware of the consequences that these instructions could have.

I/We have applied for participation in the Voluntary Disclosure Program of the IRS with respect to the Account(s). Please note, this account was already accepted into the VDP, and I applied by the deadline date September 23, 2009.

For Account(s) held through a foreign entity: I/We confirm:

- I am/we are authorized to act on behalf of the entity holding the Account(s). (If you have not yet submitted proof of authorization to UBS AG, please do so now.)
- The entity is no longer in existence (Please provide documents which show that entity is dissolved).



Account No./ Master No.

Page 3

[Redacted]

- Please provide a copy of all Account Records delivered to the IRS as pdf's on a CD or
- Please provide a copy of all Account Records delivered to the IRS in paper, not on a CD.
- Please send this copy of all Account Records delivered to the IRS to the address above or
- Please send this copy of all Account Records delivered to the IRS to the following recipient.

Name _____

Company / Firm _____

Street / P.O. Box _____

Telephone number _____

City / State / Zip code _____

Country _____

Signature(s) of the account holder(s) / beneficial owner(s) (please indicate):

Estate of Joseph Arleo,
Anthony Pesola, Administrator

Davis, California 9/10/10

Place/Date

Signature / Print full Name

Place/Date

Signature / Print full Name

For Internal bank use only

Signature(s) verified/signed in my presence

OU/Rol.

Signature



Account No./Master No.

[Redacted]

Page 4

Instruction to Provide Account Records to the IRS

Spand It Foundation

Last Name(s)

First and Middle Name(s)

Name of Legal Entity, if any

Street Address/P.O. Box

Telephone Number

PL 9490 Vaduz

Liechtenstein

City, State, Zip Code

Country

I/We herewith declare and confirm that I am/we are willing to cooperate with the Internal Revenue Service ("IRS") and to disclose to the IRS the Account Records relating to the account(s) held by UBS AG under the Master Number(s) indicated above, in my/our name(s) or in my/our interest (the "Account(s)").

I/We understand that "Account Records" include, amongst other things:

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I/We have applied for participation in the Voluntary Disclosure Program of the IRS with respect to the Account(s).

For Account(s) held through a foreign entity: I/We confirm:

I am/we are authorized to act on behalf of the entity holding the Account(s). (If you have not yet submitted proof of authorization to UBS AG, please do so now.)

The entity is no longer in existence. (Please provide documents which show that entity is dissolved)

 UBS

Account No./Master No.



Page 5

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- Please provide a copy of all Account Records delivered to the IRS in paper, not on a CD
- Please send this copy of all Account Records delivered to the IRS to the address above or
- Please send this copy of all Account Records delivered to the IRS to the following recipient.

Anthony Pasola
Name

Administrator of Estate of Joseph Azlwo
Company / Firm


Street / P.O. Box


Telephone number

Davis, CA 95616
City / State / Zip code

USA
Country

Signature(s) of the account holder(s) / beneficial owner(s) (please indicate)

Spend, It Foundation

Yaduz, September 13th, 2010
Place/Date

Dr. Guido Melar
Signature / Print full Name

Place/Date

Dr. Werner Kalcher
Signature / Print full Name

For internal bank use only Signature(s) verified/signer in my presence

OU/RV/ Signature