

HEDGE FUNDS IN SELF-DIRECTED IRAs

AN OPPORTUNITY FOR FUND SPONSORS AND INVESTORS

OVERVIEW

Current estimates have over \$4.7 trillion invested in self-directed IRAs. Annual rollovers into these types of accounts are expected to grow steadily to \$430 billion by the year 2015. Self-directed IRAs represent a vast source of capital that can be invested in various types of alternative, nontraditional assets such as hedge funds.

IRAs AND HEDGE FUNDS

A hedge fund is a private, largely unregulated pool of capital whose managers can buy or sell any assets. The funds speculate on falling as well as rising assets and participate substantially in profits from money invested. A hedge fund generally charges both a performance fee and a management fee and is typically open only to qualified investors.

Hedge funds have enjoyed a significant surge in popularity over the past several years, especially for experienced investors with significant investible assets. Recently, some hedge fund managers have lowered their minimum investment amounts significantly, as a means of encouraging more investors to have access to these types of funds. The Pension Protection Act of 2006 brought some long awaited relief for hedge funds. The Act liberalized the 25% test and provides some long term certainty on how to apply it.

MILLENNIUM TRUST AS A VALUED CUSTODIAN

Millennium Trust brings years of experience working with hedge funds and has expertise in dealing with both service providers and investors. Millennium Trust has dedicated and knowledgeable operations and client service personnel ready to assist you. Let us help you grow your business.

You can rely on Millennium Trust to:

- Establish and maintain individual accounts.
- Facilitate investment transactions as directed.
- Track and report all investment activity in the account.
- Ensure accurate and timely recordkeeping on the account.
- Perform IRA Tax reporting.
- Offer expanded FDIC coverage up to \$1 million on cash balances.

CONTACT US TODAY

Please call or visit our web site at www.mtrustcompany.com.



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COMPANY PROFILE

Millennium Trust Company is an industry leader in administrative and custodial services. Millennium custodies alternative and traditional assets in IRAs, Solo 401(k)s and custody accounts, offers private fund custody services, customized Automatic Rollover programs, provides integrated Health Savings Account solutions and designs unique trading platforms for Investment Advisors.

Millennium Trust performs the duties of a custodian and, as such, does not provide investment advice or sell investments, nor offer any tax or legal advice.