

TRUSTEE CERTIFICATION FORM

This certification may be used in connection with investments by a trust (the "Trust") in shares of **Sierra Income Corporation**. For multiple investments in separate registrations, the investor must complete one form for each registration.

1. Investment Information

The title of the Trust to which this certification applies is: _____

The date of the Trust is: _____ The date of the latest Amendment to the Trust (if any): _____

You have the authority to accept orders and other instructions relative to the trust account from those individuals or entities listed below who may execute any documents on behalf of the Trust that you may require, unless their authority is expressly limited on this certification.

Please select one of the following three options:

- The Trustee(s) listed below may act independently as provided in the trust document referenced above, and the execution by any one Trustee can bind the Trust.
- The Trustee(s) listed below may act as a majority as provided in the trust document referenced above.
- The Trustee(s) listed below must act unanimously as provided in the trust document referenced above, and the execution by or authorization of all the Trustees is required to bind the Trust.

Trustee Name: _____ Trustee Name: _____
 (Please print) (Please print)

Trustee Name: _____ Trustee Name: _____
 (Please print) (Please print)

(a) By signing below, each and all of the undersigned hereby certify: We have the power under the Trust and applicable law, following the acceptance of its subscription and the admission of the Trust as a shareholder in Sierra Income Corporation, to enter into transactions and give instructions relating to the Trust's shares in Sierra Income Corporation, including but not limited to, (A) participation in the Distribution Reinvestment Plan of Sierra Income Corporation, (B) the implementation of any transfer or assignment of some or all of the Trust's shares in Sierra Income Corporation or (C) the repurchase of some or all of the Trust's shares in Sierra Income Corporation.

(b) We, the Trustees, jointly and severally, will indemnify you and hold harmless Sierra Income Corporation and each of its agents, affiliates, officers, directors, and employees from and against any liability relating to any breach of any representation or warranty made herein or effecting any orders, transactions, instructions or directions given by any individuals listed in this agreement.

(c) We agree to inform you, in writing, of any amendment to the Trust, any change in the composition of the Trustees or any other event which could alter the certifications made above.

ALL TRUSTEES MUST SIGN

Trustee Name (Please print) : _____ Signature: _____ Date: _____

Trustee Name (Please print) : _____ Signature: _____ Date: _____

Trustee Name (Please print) : _____ Signature: _____ Date: _____

Trustee Name (Please print) : _____ Signature: _____ Date: _____

Should only one person execute this agreement, it shall constitute a representation that the signer is the sole Trustee. Where applicable, plural references in this certification shall be deemed singular.

Once complete, send to:

Regular Mail

Investment Processing Department
c/o DST Systems, Inc.
P.O. Box 219731
Kansas City, MO 64121-9731
Investors: 888.292.3178
Financial Advisors: 877.907.1148

Overnight Mail

Investment Processing Department
c/o DST Systems, Inc.
430 W. 7th Street
Kansas City, MO 64105
Investors: 888.292.3178
Financial Advisors: 877.907.1148