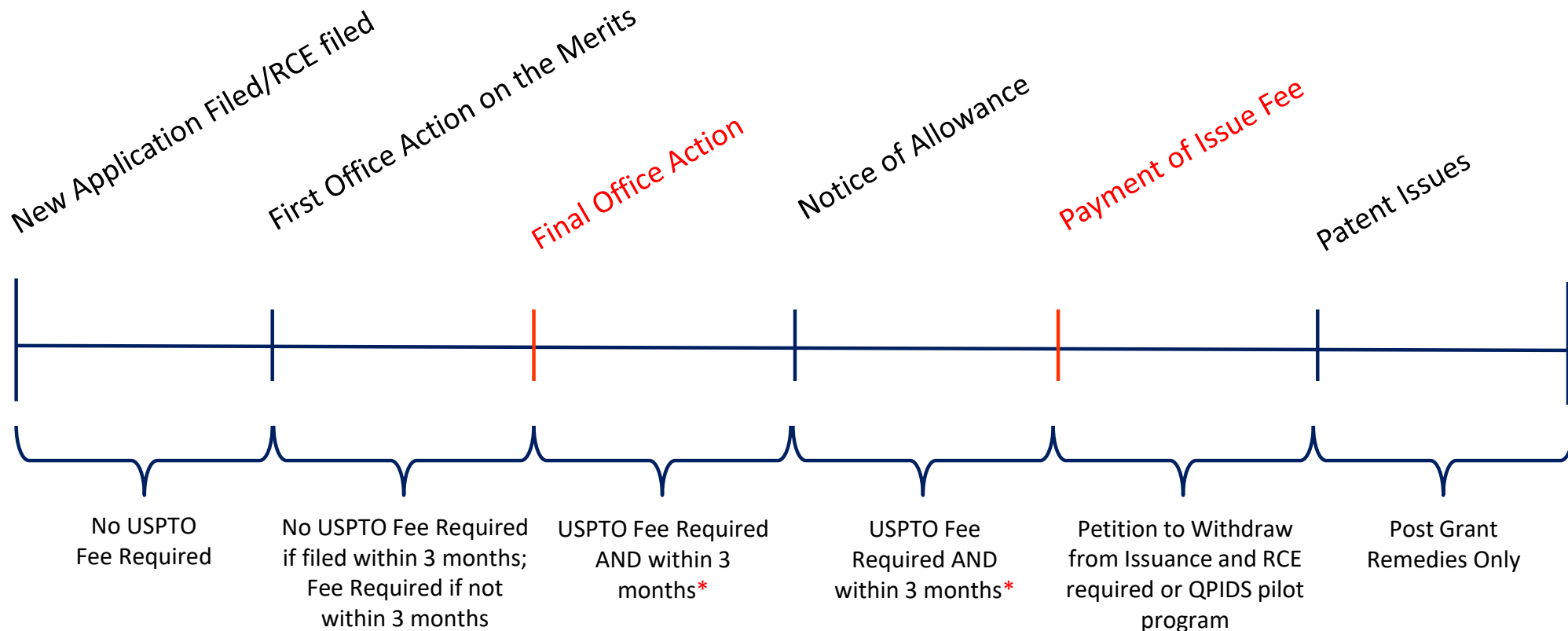


Information Disclosure Statement Guidelines



*If 3-month certification is not possible, then an RCE must be filed

ABOUT HEA

HEA was founded in 2014 and has offices in Tokyo, Japan and McLean, Virginia. HEA's professional and geographical makeup, along with a constant attention to leveraging technology to lower expenses, allows us to provide every client with the global reach and experience of a large firm and the cost structure and attentiveness of a small firm. We view each undertaking through the perspective of our client and always ask how can we make our client's job easier.

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