

**IV. TAX ELECTION/DECLARATION OF TAX STATUS**

This Account Agreement is designed for use by both U.S. Persons and Non-U.S. Persons. Please check the box next to the applicable item below. Client certifies that Client will notify DBSI in writing immediately if the representation certified to below ceases to be true and correct.

1.  U.S. Citizen or U.S. Resident Alien

Form **W9** **Request for Taxpayer Identification Number and Certification**

Substitute Southern Financial LLC

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Print or Type

Check appropriate box for federal tax classification (required):

Individual sole proprietor  C Corporation  S Corporation  Partnership  Trust/estate  Exempt payee

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ .....

Other ▶

Address (number, street, and apt. or suite no.)

City, State, and ZIP code

**Part I Taxpayer identification number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). For other entities, it is your employer identification number (EIN).

Social Security Number

Employer Identification Number

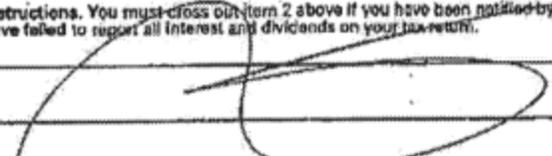
**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined in the instructions).

Certification instructions. You must check item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return.

Sign Here

Signature of U.S. person ▶ 

Date ▶ 7-24-13

2.  Non-U.S. Person

I am not a U.S. person (including a U.S. resident alien). I am submitting the applicable Form W-8 with this form to certify my foreign status and, if applicable, claim tax treaty benefits.

For example: Client is not a U.S. person (including a U.S. resident alien). Client agrees to provide DBSI with this application the applicable Internal Revenue Service (IRS) Form W-8 to certify the client's foreign status. W-8 forms and instructions are available on the IRS website at www.irs.gov.

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