

Form

W-8BEN

(Rev. February 2006)

Department of the Treasury

Internal Revenue Service

Do not use this form for:

- A U.S. citizen or other U.S. person, including a resident alien individual
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions)
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions)

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

- A person acting as an intermediary

Note: See instructions for additional exceptions.

Part I

1

3

4

Identification of Beneficial Owner (See instructions.)

Name of individual or organization that is the beneficial owner

Type of beneficial owner:

Individual

Grantor trust

Central bank of issue

Complex trust

Tax-exempt organization

2

Corporation

Estate

Private foundation

Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.

City or town, state or province. Include postal code where appropriate.

5

Mailing address (if different from above)

City or town, state or province. Include postal code where appropriate.

6

U.S. taxpayer identification number, if required (see instructions)

SSN or ITIN

8 Reference number(s) (see instructions)

Part II

9

a

b
c
d
e

10

Claim of Tax Treaty Benefits (if applicable)

I certify that (check all that apply):

The beneficial owner is a resident of

EIN

7

Country (do not abbreviate)

Foreign tax identifying number, if any (optional)

Disregarded entity

Government

Country of incorporation or organization

Partnership

Simple trust

International organization

W-8IMY

Section references are to the Internal Revenue Code.

Certificate of Foreign Status of Beneficial Owner

for United States Tax Withholding

See separate instructions.

Give this form to the withholding agent or payer. Do not send to the IRS.

Instead, use Form:

W-9

W-8ECI

W-8ECI or W-8IMY

W-8ECI or W-8EXP

OMB No. 1545-1621

Country (do not abbreviate)

within the meaning of the income tax treaty between the United States and that country.

If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).

The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).

The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).

The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article

% rate of withholding on (specify type of income):

treaty identified on line 9a above to claim a

Explain the reasons the beneficial owner meets the terms of the treaty article:

Part IV

Part III

Notional Principal Contracts

11

I have provided or will provide a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I

further certify under penalties of perjury that:

1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,

2 The beneficial owner is not a U.S. person,

3 The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is

not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and

4 For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or

any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here

Signature of beneficial owner (or individual authorized to sign for beneficial owner)

For Paperwork Reduction Act Notice, see separate instructions.

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Date (MM-DD-YYYY)

Cat. No. 25047Z

Capacity in which acting

Form W-8BEN (Rev. 2-2006)

of the

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