

Form W9

Request for Taxpayer Give Form to the

(Rev. December 2011) identification Number and Certification requester. Do not

Department of the Treasury send to the IRS.

Internal Revenue Service

Name (as shown on your Income tax return)

. Business name/disregarded entity name. if different from above

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c 1

Check appropriate box for federal tax classification:

III Individual Sole proprietor X C Corporation D S Corporation 0 p.t.mhip 0

Trust/estate

g

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3 D Limited liability company. Enter the tax classification (C=C corporation. S, S corporation, P. partnership(IP 0 Exempt payee

r: E

I - 0 Other (see instructions)"

Address number, street in (apt. 100 or purpose n. ctir) -too , e..) v __.)

Requester's name and address (optional)

City, state and ZIP code

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List account number(s) here (optional)

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 I Social security number

T - -. to avoid backup withholding. For Individuals, this is your social security number (SSN). However, for a

resident alien, sole proprietor, or disregarded entity, see the Part I Instructions on page 3. For other _ 111

entities. It is your employer identification number (EIN). If you do not have a number. see How to obtain a I

TIN on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose

number to enter.

=I Certification

Under penalties of perjury, I certify that: Employer identification number b

1. 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

2. 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

3. I am a U.S. citizen or other U.S. person (defined below).

Certification instructions. You must cross item 2 above if you have been notified by the: that you are currently subject to backup withholding because you have failed to report all real estate dividends on your tax return; a estate transactions. item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, debt, contributions to an Individual retirement arrangement (IRA), and interest and dividends not required to be reported on Form 1099, but you must provide your correct TIN. See the general instructions on page 4

Sign

here Signature of

U.S. person (not required to be)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer Identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income. Date

Note. If the requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust as defined in Regulations section 301.7701-7)

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business.

Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United

States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income, Cat. No. 10231X Form W-9 (Rev. 12-2011)