

## W-9 CERTIFICATION

Under penalties of perjury, I certify that:

- 1. The number shown on this form is my correct Social Security Number or 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 US citizen or other US person (defined below), and
- 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

  Definition of a US Person: For federal tax purposes, you are considered a US person if you are:
- · An individual who is a US citizen or US resident alien,
- · A partnership, corporation, company or association created or organized in the United State or under the laws of the United States,
- · An estate (other than a foreign estate), or
- · A domestic trust (as defined in IRS Regulations section

## 301.7701-7) Certification instructions.

You must cross out 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. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. If you are an exempt payee (if you are unsure, please consult your tax professional), enter your exempt payee code (if any) here:

If you are exempt from FATCA reporting (if you are unsure, please consult your tax professional), enter your exemption from FATCA reporting code (if any) here:

The IRS does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

I/We attest to the accuracy of the information provided on this form. I/We acknowledge that we have received, read and agree to the terms and conditions contained in the attached Account Agreement, including the arbitration clause. By executing this agreement, I/We agree to be bound by the terms and conditions contained herein.