

CERTIFICATE OF NON-FOREIGN STATUS

SECTION 1445 OF THE INTERNAL REVENUE CODE PROVIDES THAT A TRANSFEREE OF A U.S. REAL PROPERTY INTEREST MUST WITHHOLD TAX IF THE TRANSFEROR IS A FOREIGN PERSON. TO INFORM THE TRANSFEREE THAT WITHHOLDING OF TAX IS NOT REQUIRED UPON THE DISPOSITION OF A U.S. REAL PROPERTY INTEREST BY

_____,
HEREINAFTER REFERRED TO AS "TRANSFEROR", THE UNDERSIGNED HEREBY CERTIFIES THE FOLLOWING ON BEHALF OF TRANSFEROR:

1. TRANSFEROR IS NOT A FOREIGN CORPORATION, FOREIGN PARTNERSHIP, FOREIGN TRUST, OR FOREIGN ESTATE (AS THOSE TERMS ARE DEFINED IN THE INTERNAL REVENUE CODE AND INCOME TAX REGULATIONS);
2. TRANSFEROR'S U.S. EMPLOYER IDENTIFICATION NUMBER IS

3. _____; AND,
TRANSFEROR'S OFFICE ADDRESS IS:

TRANSFEROR UNDERSTANDS THAT THIS CERTIFICATION MAY BE DISCLOSED TO THE INTERNAL REVENUE SERVICE BY TRANSFEREE AND THAT ANY FALSE STATEMENT CONTAINED HEREIN COULD BE PUNISHED BY FINE, IMPRISONMENT, OR BOTH.

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS CERTIFICATION AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IT IS TRUE, CORRECT, AND COMPLETE, AND I FURTHER DECLARE THAT I HAVE AUTHORITY TO SIGN THIS DOCUMENT OF BEHALF OF TRANSFEROR.

DATED: _____

SIGNATURE

TITLE OF SIGNATORY