

SUBSTITUTE FORM W-9 Department of the Treasury Internal Revenue Service	REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION	Give form to the requester. Do not send to the IRS.
Name (as shown on your income tax return)		
Business name, if different from above		
Check appropriate box: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other _____		<input type="checkbox"/> Exempt from backup withholding
City, state, and ZIP code		
Part I	Taxpayer Identification Number (TIN)	
Enter your TIN on the appropriate line. The TIN provided must match the name given on the top line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see "What Number to Give the Requester" in the attached Guidelines For Certification of Taxpayer Identification Number on Substitute Form W-9. For other entities, it is your employer identification number (EIN). If you do not have a number, see "Obtaining a Number" in the attached Guidelines. Note. <i>If the account is in more than one name, see "What Number to Give the Requester" in the attached Guidelines for instructions on whose number to enter.</i>		_____ Social Security Number or _____ Employer Identification number
Part II	Certification	
Under penalties of perjury, I certify that: <ol style="list-style-type: none"> 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. person (including a U.S. resident alien). <p><i>Certification Instructions.</i> 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.</p>		
Sign Here	Signature of U.S. Person ▶	Date ▶

FAILURE TO COMPLETE AND RETURN THIS FORM MAY RESULT IN BACKUP WITHHOLDING OF 28% OF ANY PAYMENTS MADE TO YOU PURSUANT TO THE TENDER OFFER.