



SUBSTITUTE W-9 / CERTIFICATION OF TAXPAYER ID

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Company Name

As a registered owner of securities of the corporation listed above, you are requested to sign and return this certification.

Tax ID / Social Security Number Date

Under penalties of perjury, I certify (1) that the number shown on this form is my correct Taxpayer Identification Number and (2) that I am not subject to backup withholding either because I have not been notified that I am subject to backup withholding as a result of a failure to report all interest or dividends, or the Internal Revenue Service has notified me that I am no longer subject to backup withholding.

Signature Date

If you have been notified that you are subject to backup withholding due to notified payee under reporting, and if you have not received a notice from the IRS advising you that backup withholding has terminated, strike out the language in the second clause of the above.

Please Print Your Name

Street Address

City State Zip Code

Failure to provide your correct taxpayer identification number will result in 31 percent withholding.