INSTRUCTIONS FOR COMPLETING THE SUBSTITUTE FORM W-9

To the recipient:

We are required to file an information return (Form 1099-MISC) with the Internal Revenue Service relating to a payment(s) made to you. In order to do so, we are required to obtain your correct taxpayer identification number (TIN). This Substitute Form W-9 is to be completed by you to furnish us with your TIN and to certify that 1) the TIN is correct, 2) that you are not subject to backup withholding, and 3) that you are a US person (includes U.S. resident alien). Furnishing your correct TIN and making the appropriate certifications on this form will prevent your payment(s) from being subject to 28% federal income tax backup withholding and possible $50.00 penalty imposed by the IRS under section 6723.

What is backup withholding? Backup withholding occurs when companies or persons making certain payments are required to withhold 28% of such payments, under specific conditions, and to remit these funds directly to the IRS.

Payments you receive will be subject to backup withholding if:

1. You do not furnish and certify your TIN to us, or
2. The IRS notifies us that you furnished an incorrect TIN.

ALL ENTITIES MUST COMPLETE THE SUBSTITUTE FORM W-9 AS FOLLOWS:

PART 1:

All entities must check at least one option that best describes their business entity. If you check LLC, you must also indicate (CIRCLE) the appropriate status of how your business files its income tax (i.e., as a corporation, partnership or sole-proprietor).

PART 2:

Individual/Sole Proprietor:

Individuals/sole proprietors must provide their social security number as their TIN. Individuals/sole proprietors must provide the name shown on their social security card. If you have changed your last name due to marriage, please show your maiden name, followed by your married last name. You may enter your business, trade, or “doing business as” name on the business name line.

Other entities:

All partnerships, joint ventures, trusts and other entities that complete a Substitute Form W-9 must use their Employer Identification Number (EIN) for reporting purposes. A partner acting on behalf of the partnership cannot use a social security number. He or she must us the partnership’s EIN. The legal name of the partnership should be listed on the business name line.

Corporations:

Corporations, tax-exempt organizations, governmental bodies are all exempt from 1099 reporting and backup withholding with the exception of most Medical/Health Care Organizations and all Attorneys/Law Firms. However, we must have a completed Substitute Form W-9 on file to avoid erroneous backup withholding.

U.S. resident aliens:

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption form U.S. tax on certain types of income, you must check U.S. resident alien in Part 2 AND you must complete the Attachment to the Substitute Form W-9.

PART 3:

Read the certifications and, if each statement is true, then sign and date the Substitute Form W-9 and return to the address noted on the bottom of the form.

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