

CERTIFICATION OF NON-FOREIGN STATUS OF TRANSFEROR

File #

Section 1445 of the Internal Revenue Code provides that a transferee (buyer) of a U.S. real property must withhold tax if the transferor (seller) is a foreign person. To inform the transferee (buyer) that withholding of tax is not required under disposition of a U.S. real property interest, the undersigned transferor ("Transferor") hereby certifies the following:

1. Transferor is not a nonresident alien or 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 taxpayer identifying number is: _____ ; and
3. Transferor's address is: _____

Transferor understands that this certification may be disclosed to the Internal Revenue Service by Transferee and that any false statement made herein could be punishable by fine, imprisonment, or both.

Under penalties of perjury, Transferor declares that he has examined this certification and to the best of his knowledge and belief, it is true, correct and complete.

TRANSFEROR
