







Under penalties of perjury, I certify that:

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).

**Certification instructions.** 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.

The IRS does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

SIGNATURE

Signature of Current Primary Account Owner/Responsible Individual/Custodian

□□ — □□ — □□□□

Date (mm/dd/yyyy)

SIGNATURE

Signature of Current Joint Account Owner (if applicable)

□□ — □□ — □□□□

Date (mm/dd/yyyy)

SIGNATURE

Signature of New Joint Account Owner (if applicable)

□□ — □□ — □□□□

Date (mm/dd/yyyy)

**5. Signature Guarantee — IF APPLICABLE**

Please sign exactly as your new name will appear on the account. A signature guarantee is a warranty by the guarantor that the signature is genuine and that the person signing is competent and authorized to sign. The signature(s) must correspond in every particular, without alteration, with the name(s) printed on the current account registration. Each signature must be guaranteed by a participant in a Securities Transfer Association Signature Guarantee Program. Many domestic banks, trust companies, credit unions, brokers, dealers, national securities exchanges, registered securities associations, clearing agencies and savings associations participate in such programs. Each guarantee must be an original ink stamp that states "Signature Guaranteed/Medallion Guaranteed" and must be signed on behalf of the guarantor by an authorized person.

**Note: Acknowledgement of signature by a notary public is NOT acceptable. Please affix signature guarantee ink stamp below with appropriate signature, title of officer and date.**

SIGNATURE

Signature of Current Primary Account Owner/Responsible Individual/Custodian

SIGNATURE

Signature of Current Joint Account Owner (if applicable)

SIGNATURE

Signature of Guarantor

Title

Name of Institution

□□ — □□ — □□□□

Date (mm/dd/yyyy)

**Authorized Officer to place stamp here**