



IRS CERTIFICATION: Under penalties of perjury, I certify(1)that the number shown on this form is my correct tax payer Identification number, (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 failure to report all interest or dividends, or the Internal Revenue Service has notified me that I am no longer subject to backup Withholding and (3) that I am a U.S. person (including a U.S. resident alien).

INSTRUCTION: If you have been notified by the IRS that you are currently subject to backup withholding because of under reporting interest or dividends on your tax return, you cannot use this form to open an account. Please contact us at 1-800-676-2541 so we can get you the proper documentation to open an account.