

CERTIFICATION OF NON-FOREIGN STATUS

Section 1445 of the Internal Revenue Code provides that a transferee (buyer) of a U.S. real property interest must withhold tax if the transferor (seller) is a foreign person. To inform the transferee (buyer) that withholding of tax is not required upon my disposition of a U.S. real property interest, I, _____ hereby certify the following:

1. I am not a nonresident alien for purpose of U.S. income taxation
2. My social security number is _____ and
3. My home address is _____

I understand that this certification maybe disclosed to the Internal Revenue Service by the transferee and that any false statements I have made here could be punished by fine, imprisonment, or both.

Under penalty or perjury I declare that I have examined this certification and to the best of my knowledge and belief it is true, correct and complete.

Dated

Signature

Signature