

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Name [REDACTED]

Business [REDACTED]

Check appropriate box for federal tax
deduction required: ☒ Individual sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification: C-Corporation, S-S Corporation, P-partnership, etc.

☐ Other (see instructions) [REDACTED]

Requester's name and address (optional)
[REDACTED]

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see how to get a TIN on page 3.

Social security number

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below).

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. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest, see guidelines on when not to mark item 2 as not checked. See the instructions on page 4.

Sign
Here

Signature of
U.S. person

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien) to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to the Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien.
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States.
- An estate, other than a foreign estate, or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

REQUEST FOR TAXPAYER ID NUMBER AND CERTIFICATION 273

Certification of Taxpayer ID Number of the first name, or minor's name for custodial accounts, appearing in Account Title on page 1

Business name disregarded entity name, if different from above

Check appropriate box for federal tax classification required:

☒ Individual/Sole Proprietor ☐ C Corporation ☐ S Corporation

☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification:

C=C Corporation S=S Corporation P=Partnership

☐ Other specify _____ ☐ Exempt Payee

PART 1: TAXPAYER IDENTIFICATION NUMBER (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number. For other entities, it is your employer identification number. If you are a foreign person, please do not complete this form, instead please refer to the instructions on the back of this Agreement.

Social Security # _____

Employer ID #
(For Entities) _____

Part 2: CERTIFICATION

UNDER PENALTIES OF PERJURY, I CERTIFY THAT:

1. THE NUMBER SHOWN ABOVE IS MY CORRECT TAXPAYER IDENTIFICATION NUMBER AND

2. 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 AND DIVIDENDS OR (C) THE IRS HAS NOTIFIED ME THAT I AM NO LONGER SUBJECT TO BACKUP WITHHOLDING, AND

3. AM A U.S. CITIZEN OR OTHER U.S. PERSON AS DEFINED IN THE INSTRUCTIONS ON IRS FORM 1041.

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.

SEC DISCLOSURE TO ISSUERS

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Account number:
Trust/estate

Account number:
Individual

BY SIGNING THIS AGREEMENT, YOU ACKNOWLEDGE THAT:

1. YOU HAVE RECEIVED A COPY OF AND HAVE READ THIS AGREEMENT AND AGREE TO ITS TERMS AND CONDITIONS;

2. SECURITIES IN YOUR MARGIN ACCOUNT(S) AND ANY SECURITIES FOR WHICH YOU HAVE NOT FULLY PAID, TOGETHER WITH ALL ATTENDANT OWNERSHIP RIGHTS, MAY BE USED BY THE CLEARING AGENT GROUP OR SOLD OR PLEDGED TO THE CLEARING AGENT GROUP OR TO OTHERS;

3. THIS AGREEMENT CONTAINS A PRE-DISPUTE ARBITRATION CLAUSE AT SECTION 23, PAGE 8, OF THIS AGREEMENT.

4. THE IRS DOES NOT REQUIRE YOUR CONSENT TO ANY PROVISION OF THIS DOCUMENT OTHER THAN THE CERTIFICATIONS REQUIRED TO AVOID BACKUP WITHHOLDING.

Date

January 5, 2012
(Insert Date is required)

X

Signature

(Typed or Printed Name)

(Title, if applicable)