

SECTION 302 CERTIFICATION OF TREATMENT OF TENDER PAYMENT FROM
_____ ("ISSUER")

Total Outstanding Shares of Issuer Before Tender: _____ (W)

Total Outstanding Shares of Issuer After Tender: _____ (X)

Please refer to the attached instructions

Identification of Beneficial Owner

Name of Individual or Organization that is the Beneficial Owner: _____

Account Number of Beneficial Owner: _____

Nature of Distribution - Check Applicable Box and Provide Other Information (if required below)

CHECK ONLY ONE PART (A, B or C)

Part A **Meaningful Reduction in Proportionate Interest -- Qualifying for Sale or Exchange Treatment**

The Tender Payment should be treated as a payment in exchange for the Beneficial Owner's shares because the Beneficial Owner's proportionate interest in Issuer has been meaningfully reduced (but not completely terminated), for the following reasons:

Step 1: Immediately BEFORE completion of the Tender Offer, the Beneficial Owner owned _____ (Y) shares of the Issuer. The beneficial owner's percentage ownership in Issuer (based on the number of shares outstanding immediately before completion of the Tender Offer) was _____ (100*Y/W) %.

Step 2: Immediately AFTER completion of the Tender Offer, the Beneficial Owner owned _____ (Z) shares of the Issuer. The beneficial owner's percentage ownership in Issuer (based on the number of shares outstanding immediately after completion of the Tender Offer) was _____ (100*Z/X) %.

**Please note, only Beneficial Owners that are properly documented for U.S. tax withholding purposes are entitled to make the certification to allow the payment to be treated as proceeds from the sale or exchange of the Beneficial Owner's shares. Payments made to undocumented customers will be treated as dividends and will be subject to 30% withholding.*

Part B **Complete Termination of Interest**

The Tender Payment should be treated as a payment in exchange for the Beneficial Owner's shares because the Beneficial Owner completely terminated its interest in Issuer through the Tender Offer. The Beneficial Owner owned _____ shares of the Issuer.

**Please note, only Beneficial Owners that are properly documented for U.S. tax withholding purposes are entitled to make the certification to allow the payment to be treated as proceeds from the sale or exchange of the client's shares. Payments made to undocumented customers will be treated as dividends and will be subject to 30% withholding.*

Part C **Dividend**

The Tender Payment should be treated as a dividend.

**Please note, only Beneficial Owners that are properly documented for U.S. tax withholding purposes are entitled to reduced treaty rates (if applicable). Dividend payments made to undocumented customers will be subject to 30% withholding.*

CERTIFICATION

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that I am the Beneficial Owner (or authorized to sign for the Beneficial Owner) of the Tender Payment.

Sign Here >

Signature of Beneficial Owner

Date (MM-DD-YYYY)

Capacity in which acting

Circular 230 Disclaimer: Any U.S. tax advice contained in the body of this document was not intended or written to be used, and cannot be used, by the recipient for the purpose of avoiding U.S. federal tax penalties.