

Certified Resolution

Account Holder	Account Number

Important Note: This withholding statement becomes an integral part of the Form W-8IMY and, therefore, the certification statement that you sign in Part XVIII of the form applies to the withholding statement as well as to the form. The Account holder or duly authorized representative acknowledges that this statement must be updated as often as is necessary, including when there is any change of beneficiary or allocation percentages, to allow the withholding agent to withhold at the appropriate rate on each payment and to correctly report the income to the IRS. The updated information becomes an integral part of the Form W-8IMY.

Instruction

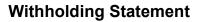
The Withholding Statement provides the broker with the required information of an Account holder in order to apply the correct rate of withholding tax on income generated from US sources. Generally, non-U.S. persons are subject to a maximum withholding rate on U.S. income (interest and dividends). The withholding agent may rely on completed Internal Revenue Service documentation to apply a reduced rate of withholding at source, instead of the conventional rate. An authorized representative of the Account holder must identify all the partners/members/beneficiaries and provide the required information in order for the broker to determine the correct withholding that would be applicable to each of them.

- For any partners/members/beneficiaries that are non-U.S. persons (e.g. Canadians), complete section 1 listing each non-U.S. person of the entity; provide the name, address, type of client and their respective allocation percentage of the Account holder. In addition, each non-U.S. partner/member/beneficiary must provide acceptable qualified intermediary (QI) documentation.
- For any partners/members/beneficiaries that are U.S. persons, complete section 2 listing each U.S. person of the entity; provide the name, address, social security number, type of client and their respective allocation percentage of the Account holder. In addition, for each U.S. person, a W-9 form must be completed.
- Do not complete the shaded areas.
- 100% disclosure of ownership required.

Non-U.S. or U.S. person

Generally, a U.S. person includes a U.S. citizen and a person who is a US tax resident. A non-U.S. person is a person who is not a U.S. person per this definition.

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Civic # / RR #	Street Name / RR		Street Type		Street Direction	Unit Type / Floor	Unit # / Apt # / Floor #
City	-1		Province / State	Postal / Zip Code	Country	Country	
Tax Identification Number	Type of Client	Documentation Received	Allocation %	Type of Income	Rate of Witholding	Exemp	tion Basis
	1		,		<u> </u>	<u>'</u>	
Name							
Civic # / RR #	Street Name / RR		Street Type		Street Direction Unit Type /		Unit # / Apt # / Floor #
City			Province / State	Postal / Zip Code	Country		L
Tax Identification Number	Type of Client	Documentation Received	Allocation %	Type of Income	Rate of Witholding Ex		tion Basis
Name							
Civic # / RR #	Street Name / RR		Street Type		Street Direction Unit Type / Floor Unit		Unit # / Apt # / Floor #
Sit.			Province / State	Postal / Zip Code	Country		l
City							
<u>-</u>	Type of Client	Documentation Received	Allocation %	Type of Income	Rate of Witholding	Exemp	ition Basis
Tax Identification Number	Type of Client	Documentation Received	Allocation %	Type of Income	Rate of Witholding	Exemp	tion Basis
<u> </u>	Type of Client	Documentation Received	Allocation %	Type of Income	Rate of Witholding	Exemp	tion Basis
ax Identification Number	Type of Client Street Name / RR	Documentation Received	Allocation % Street Type	Type of Income	Rate of Witholding Street Direction		Unit # / Apt # / Floor #
ax Identification Number		Documentation Received		Type of Income Postal / Zip Code			





Type 2 Client: U.S. Persons exempt recipient OR non exempt recipient

Name								
Civic # / RR #	Street Name / RR		Street Type		Street Direction	Unit Type / Flo	oor Unit # / Apt # / Floor #	
City		Province / State	Postal / Zip Code	Country				
Tax Identification Number	Type of Client Documentation Received W-9 (required)			Allocation %	Type of Income Rate of Wi		e of Witholding	
<u> </u>								
Name								
Civic # / RR #	Street Name / RR		Street Type		Street Direction Unit Type / Floor Unit #		oor Unit # / Apt # / Floor #	
City			Province / State	Postal / Zip Code	Country			
Tax Identification Number	Type of Client	Documentation Received		Allocation %	Type of Income Rate of Witholding		e of Witholding	
		□ W-9 (required)						
Name								
Civic # / RR #	Street Name / RR		Street Type		Street Direction Unit Type / Flo		oor Unit # / Apt # / Floor #	
City		Province / State	Postal / Zip Code	Country				
Tax Identification Number	Type of Client	Documentation Received		Allocation %	Type of Income	Rate of Witholding		
		□ W-9 (required)						