GULF WINDS INTERNATIONAL, INC., CARRIER CONTRACT

This MOTOR CARRIER/ BROKER AGREEMENT is made _____ 201_, between ______ (hereinafter referred to as Carrier) having Contract Authority under MC-______ and Federal ID of ______, and GULF WINDS INTERNATIONAL, INC., under ICC-MC320104B whose principal office is at 411 Brisbane, Houston, TX 77061.

I.

Recitals

A. GULF WINDS INTERNATIONAL is a licensed BROKER that controls the transportation of freight under its contractual arrangements with customers (the "Customer");

B. CARRIER is authorized to operate in interstate commerce as a motor carrier and is qualified, competent and available to provide for the expedited, on-time transportation services required by GULF WINDS INTERNATIONAL.

II.

Agreement

1. **TERM**. The Term of this Agreement shall be for one (1) year and shall automatically renew for successive one (1) year periods; provided, however, that this Agreement may be terminated at any time without cause by giving thirty (30) days prior written notice. This Agreement does not grant CARRIER an exclusive right to perform the transportation related services for GULF WINDS INTERNATIONAL or its Customer.

2. **CARRIER'S OPERATING AUTHORITY AND COMPLIANCE WITH LAW**. CARRIER represents and warrants that it is duly and legally qualified to provide, as a contract carrier, the transportation services contemplated herein. CARRIER further represents and warrants that it does not have an unsatisfactory safety rating issued from the U.S. Department of Transportation, and further agrees to comply with all federal, state and local laws regarding the provision of the transportation services contemplated under this Agreement.

3. **PERFORMANCE OF SERVICES.** CARRIER's services under this Agreement are specifically designed to meet the distinct needs of GULF WINDS INTERNATIONAL under the specified rates and conditions set forth herein, and pursuant to the scheduled delivery times set forth in each Rate Confirmation Agreement provided by GULF WINDS INTERNATIONAL. CARRIER shall transport all shipments provided under this Agreement without delay, and all occurrences which would be likely to cause delay shall be immediately communicated to GULF WINDS INTERNATIONAL by CARRIER.

4. **RECEIPTS AND BILLS OF LADING**. Each shipment hereunder shall be evidenced by a Uniform Straight Bill of Lading prepared by CARRIER in such form and manner as acceptable to GULF WINDS INTERNATIONAL. Such bill of lading issued by CARRIER shall be subject and subordinate to any bill of lading issued by GULF WINDS INTERNATIONAL. Upon delivery of each shipment made hereunder, CARRIER shall obtain a receipt showing the kind and quantity of product delivered to the consignee of such shipment at the destination specified by GULF WINDS INTERNATIONAL or the Customer, and CARRIER shall cause such receipt to be signed by the consignee. Any terms, conditions and provisions of the bill of lading, manifest or other form of receipt or contract shall be subject and subordinate to the terms, conditions and provisions of this Agreement. CARRIER shall notify GULF WINDS INTERNATIONAL immediately of any exception made on the bill of lading or delivery receipt.

5. **CARRIER'S OPERATIONS**. CARRIER shall, under its own motor carrier operating authority, at its sole cost and expense: (a) furnish and use all equipment necessary or required for the performance of its obligations hereunder (the "Equipment"); (b) pay all expenses related, in any way, with the use and operation of the Equipment; (c) maintain the Equipment in good repair, mechanical condition and appearance; and (d) utilize only competent, able and legally licensed personnel. CARRIER shall have full control of such personnel; shall perform the services hereunder as an independent contractor; and shall assume complete responsibility for all state and federal taxes, assessments, insurance (including, but not limited to, workers' compensation, unemployment compensation, disability, pension and social security insurance) and any other financial obligations arising out of the transportation performed hereunder. CARRIER agrees that it shall be solely responsible for the acts or omissions of any subcontractor used by CARRIER to assist in providing the services contemplated in this Agreement.

6. **INDEMNITY**. CARRIER shall defend, indemnify, and hold GULF WINDS INTERNATIONAL harmless from and against all loss, liability, damage, claim, fine, cost or expense, including reasonable attorney's fees, arising out of or in any way related to the performance or breach of this Agreement by CARRIER, its employees or independent contractors working for CARRIER (collectively, the "Claims"), including, but not limited to, Claims for or related to personal injury (including death), property damage, cargo loss and damage, payments to owner operators and other service providers and CARRIER's possession, use, maintenance, custody or operation of the Equipment; provided, however, that CARRIER's indemnification and hold harmless obligations under this paragraph will not apply to any portion of such claim attributable to the sole negligence of GULF WINDS INTERNATIONAL.

- 7. **<u>INSURANCE</u>**. CARRIER shall procure and maintain, at its sole cost and expense, the following insurance coverages:
- (a) General Comprehensive Liability Insurance covering the transportation of shipments and other operations under this Agreement in an amount not less than \$1,000,000.00 (U.S. Dollars) per occurrence.
- (b) Commercial Automobile/Trucking Liability insurance coverage, including an MCS-90 endorsement, with limits of not less than \$1,000,000.00 (U.S. Dollars) per occurrence.
- (c) All Risk Broad Form Motor Truck Cargo Legal Liability insurance in an amount not less than \$250,000 (U.S. Dollars) per occurrence. Such insurance policy shall provide coverage to GULF WINDS INTERNATIONAL, the Customer or the owner and/or consignee for any loss, damage or delay related to any property for transportation services provided by CARRIER under this Agreement. The coverage provided under this policy shall have no exclusions or restrictions of any type, including any exclusion for the commodities being transported, or unattended or detached trailers that would foreseeable preclude coverage.
- (d) Workers' Compensation insurance coverage with statutory limits and Employers Liability with limits not less than \$500,000.00.
- (e) CARRIER shall furnish to GULF WINDS INTERNATIONAL written certificates obtained from the insurance carrier showing that such insurance and endorsements have been procured, is being properly maintained, the expiration date, and specifying that written notice of cancellation or modification of the policies shall be given to GULF WINDS INTERNATIONAL at least thirty (30) days prior to such cancellation or modification. CARRIER shall also provide copies of endorsements naming GULF WINDS INTERNATIONAL as additional insured or loss payee as applicable. Upon request, CARRIER shall provide GULF WINDS INTERNATIONAL with copies of the applicable insurance policies.

8. **FREIGHT LOSS, DAMAGE OR DELAY**. CARRIER shall have the sole and exclusive care, custody and control of the Customer's property from the time it is delivered to CARRIER for transportation until delivery to the consignee accompanied by the appropriate receipts as specified in Paragraph 4. CARRIER assumes the liability of a common carrier (i.e., Carmack Amendment liability) for loss, delay, damage to or destruction of any and all of Customer's goods or property while under CARRIER's care, custody or control. Unless otherwise

stated in <u>Appendix</u> A, CARRIER shall pay to GULF WINDS INTERNATIONAL, or allow GULF WINDS INTERNATIONAL to deduct from the amount GULF WINDS INTERNATIONAL owes CARRIER, Customer's full actual loss for the kind and quantity of commodities so lost, delayed, damaged or destroyed. Payments by CARRIER to GULF WINDS INTERNATIONAL or its customer, pursuant to the provisions of this section, shall be made within thirty (45) days following receipt by CARRIER of GULF WINDS INTERNATIONAL's or Customer's invoice and supporting documentation for the claim.

9. **CO-GULF WINDS INTERNATIONALING/SUB-CONTRACT PROHIBITION**. CARRIER specifically agrees that all freight tendered to it by GULF WINDS INTERNATIONAL shall be transported on equipment operated only under the motor carrier operating authority of CARRIER, and that CARRIER shall not in any manner sub-contract, GULF WINDS INTERNATIONAL, co-GULF WINDS INTERNATIONAL, or in any other form arrange for the freight to be transported by a third party without the prior written consent of GULF WINDS INTERNATIONAL on each shipment to be so transported. CARRIER shall defend, indemnify and hold GULF WINDS INTERNATIONAL and its customers harmless from any cost, loss, expense or damage, including attorney fees and court costs, arising out of or in any way related to any breach of this provision, including but not limited to cargo loss, damage or delay, CARRIER's failure to pay freight, detention or other charges to any third party providing any services on shipment tendered by GULF WINDS INTERNATIONAL, customer penalties, loss of business and any other damage whatsoever.

10. **WAIVER OF CARRIER'S LIEN**. CARRIER shall not withhold any goods of the Customer on account of any dispute as to rates or any alleged failure of GULF WINDS INTERNATIONAL to pay charges incurred under this Agreement. CARRIER is relying upon the general credit of GULF WINDS INTERNATIONAL and hereby waives and releases all liens which CARRIER might otherwise have to any goods of GULF WINDS INTERNATIONAL or its Customer in the possession or control of CARRIER or otherwise tendered to CARRIER under this Agreement.

11. **PAYMENTS**. CARRIER will charge and GULF WINDS INTERNATIONAL will pay for transportation services performed under this Agreement the rates and charges as shown on separate Rate Confirmation Agreement, to be signed and agreed to by CARRIER and GULF WINDS INTERNATIONAL before each shipment made under this Agreement. CARRIER represents and warrants that there are no other applicable rates or charges except those established in this Agreement or in any Rate Confirmation Agreement signed by GULF WINDS INTERNATIONAL. Payment by GULF WINDS INTERNATIONAL will be made within thirty (30) days of receipt by GULF WINDS INTERNATIONAL of CARRIER's freight bill, bill of lading, clear delivery receipt, and any other necessary billing documents enabling GULF WINDS INTERNATIONAL to ascertain that service has been provided at the agreed upon charge. In the event service is provided and it is subsequently discovered that there was no applicable rate in the existing Schedule of Rates or supplements, the parties agree that the rate paid by GULF WINDS INTERNATIONAL and collected by CARRIER shall be the agreed upon contract rate. CARRIER agrees that GULF WINDS INTERNATIONAL has the exclusive right to handle all billing of freight charges to the Customer for the transportation services provided herein, and, as such, CARRIER agrees to refrain from all collection efforts against the shipper, receiver, consigner, consignee or the Customer.

12. **CONFIDENTIALITY AND NON-SOLICITATION**. Neither party may disclose the terms of this Agreement to a third party without the written consent of the other party except (1) as required by law or regulation; (2) disclosure is made to its parent, subsidiary, affiliate or related entity; or (3) to facilitate rating or auditing of transportation charges by an authorized agent and such agent agrees to keep the terms of the Agreement confidential. CARRIER will not solicit traffic from any shipper, consignor, consignee or customer of GULF WINDS INTERNATIONAL where (1) the availability of such traffic first became known to CARRIER as a result of GULF WINDS INTERNATIONAL's efforts, or (2) the traffic of the shipper, consigner, consignee or Customer of GULF WINDS INTERNATIONAL was first tendered to CARRIER by GULF WINDS INTERNATIONAL. If CARRIER breaches this Agreement and directly or indirectly solicits traffic from customers of GULF WINDS INTERNATIONAL and obtains traffic from such customer during the term of this Agreement or for twelve (12) months thereafter, CARRIER shall be obligated to pay GULF WINDS INTERNATIONAL, for a period of fifteen (15) months thereafter, commission in the amount of thirty-five percent (35%) of the transportation revenue resulting from traffic transported for the Customer, and CARRIER shall provide GULF WINDS INTERNATIONAL with all documentation requested by GULF WINDS INTERNATIONAL to verify such transportation revenue.

13. <u>ASSIGNMENT/MODIFICATION/BENEFIT OF AGREEMENT</u>. This Agreement may not be assigned or transferred in whole or in part, and supersedes all other agreements and all tariffs, rates, classifications and schedules published, filed or otherwise maintained by CARRIER. This Agreement shall be binding upon and enure to the benefit of the parties hereto.

14. <u>SEVERABILITY</u>. In the event that the operation of any portion of this Agreement results in a violation of any law, the parties agree that such portion shall be severable and that the remaining provisions of this Agreement shall continue in full force and effect.

15. **WAIVER**. CARRIER and GULF WINDS INTERNATIONAL expressly waive any and all rights and remedies allowed under 49 U.S.C. § 14101 to the extent that such rights and remedies conflict with this Agreement. Failure of GULF WINDS INTERNATIONAL to insist upon CARRIER's performance under this Agreement or to exercise any right or privilege, shall not be a waiver of any GULF WINDS INTERNATIONAL's rights or privileges herein.

16. **<u>GOVERNING LAW</u>**. This Agreement shall be deemed to have been drawn in accordance with the statutes and laws of the State of Texas, and all disputes arising from this Agreement shall be resolved in a court of proper jurisdiction in TEXAS.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed in their respective names by their duly authorized representatives as of the date first above written.

CARRIER:	GULF WINDS INTERNATIONAL, INC
By:	By:
Title:	Title:



Gulf Winds International 411 Brisbane, Houston TX 77061 Tel: (866) 238-4909 / Fax: (713) 456-2327 <u>http://www.gwii.com</u> Contact: Sarah Hill or Heather Overby

Carrier Contact Information

Company	
Name:	
Street Address:	
City:	
State:	
Contact Name:	
Tel:	
Fax:	
Email:	
Please include Co	opies of the Below:
MC or TX DOT	
W-9	
Gulf Winds Internationa 411 Brisbane	urance Naming Gulf Winds as a Holder I, Inc.
Houston, TX 77061	



Gulf Winds International Introduces a Faster Way for Carriers to Get Paid

Gulf Winds International has implemented TRANSFLO \$Velocity[®] from Pegasus TransTech to send your documents with ease and more certainty than in the past.

With this free service, you will be able to get your trip documents to us in a matter of minutes instead of days.

Benefits to You

- ✓ FREE and easy to use
- ✓ Get paid faster
- ✓ Total control of your documents
- ✓ Keep your original paperwork until payment has been received.
- ✓ Ability to confirm that your invoices arrived for processing.
- ✓ You get a confirmation number immediately after sending so you know your documents have been sent.
- ✓ Eliminates the need to make copies before sending your documents.

Go to <u>http://www.gwii.com/carrier-solutions.html</u> to obtain more information to determine which method is best for you.



Quick Pay Discount Agreement

By executing this agreement, the carrier requests Gulf Winds International, Inc, to expedite payment of freight charges in exchange for a discount off the agreed rate provided in our Carrier Confirmation.

Upon receiving the appropriate documentation, and confirming completion of the load without loss and/or damage, Gulf Winds International Inc. agrees to pay the amount stated on the Carrier Confirmation, less the discount amount selected below and within the timeframe allotted.

Carrier shall provide Gulf Winds International, Inc with written payment instructions along with their selection of the discount plans, and agrees to indemnify and hold Gulf Winds International, Inc harmless from any claims and/or damages that arise from payment by Gulf Winds International, Inc according to carrier's instructions.

The following paperwork must be received by Gulf Winds International through mail or quickpay@gwii.com for payment days to start.

- Invoice
- Proof of Delivery-Signed BOL from consignee
- Signed Gulf Winds Rate Confirmation

Please select your payment method

- () 48 hour Quick Pay Option: 7% deducted from total invoice. Funds available and released by check or ACH (automatic funds transfer) within (2) business days of receipt of invoice, BOL, POD, lumber receipt, etc.
- 7 Day Quick Pay Option: 4% deducted from total invoice. Funds available and released by check or ACH (automatic funds transfer) within seven (7) business days of receipt of invoice, BOL, POD, lumper receipt,etc.
- () 15 Day Quick Pay Option: 2% deducted from invoice. Funds available and released by check ONLY within fifteen (15) business days of receipt of invoice, BOL, POD, lumper receipt, etc.

Please select your delivery method

- () Physical check which will be sent through standard mail. Payment method can be 7 Day Quick Pay or 15 Day Quick Pay.
- () Electronic Payment. This form of payment requires for the attached ACH authorization form to be filled out and returned signed, and only applies to the 48 hour and 7 Day Quick Pay options.

Carrier Name

MC #_____

Signature of Authorized Agent (Carrier)_____

Printed Name & Title_____

Date____



The below information is required from carriers requesting the 48 hr or 7 day Quick Pay option along with ACH automatic transfer. This information will allow Gulf Winds to release funds directly into the carrier's bank account. Payment confirmation will automatically be sent via e-mail.

PLEASE NOTE: ACH automatic transfer is only valid for the 48 hr and 7 day Quick Pay options

Date:
Company Name:
Name on Bank account (if different from above):
Company Address:
Phone number:
Bank Name:
Bank Account number:
Bank Routing number:
E-mail address where payment information is to be sent:

I ______ on Behalf of ______ authorize Gulf Winds International, Inc. to make ACH payments into the above mentioned account.

PM-25 (Rev. 1/95)

SERVICE DATE September 21, 1999

FEDERAL HIGHWAY ADMINISTRATION

LICENSE

MC 320104 B

GULF WINDS INTERNATIONAL, INC.

HOUSTON, TX, US

This license is evidence of the applicant's authority to engage in operations, in interstate or foreign commerce, as a broker, arranging for transportation of freight (except household goods) by motor vehicle.

This authority will be effective as long as the broker maintains insurance coverage for the protection of the public (49 CFR 387) and the designation of agents upon whom process may be served (49 CFR 366). Applicant shall also render reasonably continuous and adequate service under this authority. Failure to maintain compliance will constitute sufficient grounds for revocation of this authority.

> Thomas T. Vining Chief, Licensing and Insurance Division

ACORD CER	ΓIF	IC	ATE OF LIA	BILITY IN	ISURA	NCE	DATE (мм/dd/үүүү))14
THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.								
IMPORTANT: If the certificate holder i the terms and conditions of the policy certificate holder in lieu of such endor	, cert	ain p	olicies may require an er					
PRODUCER		. ,		CONTACT NAME:				
HUB International Insurance Services				PHONE (A/C, No, Ext):713-97	8-6668	FAX (A(C, No)	713-97	8-6799
10777 Westheimer, Suite 300				E-MAII		pinternational.com	.7 10-07	0-0700
Houston TX 77042					-			NAIC #
	INSURER(S) AFFORDING COVERAGE							
INSURED		~						23841
	2028	3		INSURER B :LEXING				19437
Gulf Winds International, Inc 411 Brisbane				INSURER C :TEXAS				22945
Houston TX 77061				INSURER D : Through	n Transport I	Mutual Ins. Assn.		
				INSURER E :				
				INSURER F :				
			ENUMBER: 1759750399			REVISION NUMBER:		
THIS IS TO CERTIFY THAT THE POLICIES INDICATED. NOTWITHSTANDING ANY R CERTIFICATE MAY BE ISSUED OR MAY EXCLUSIONS AND CONDITIONS OF SUCH	PERT	AIN,	NT, TERM OR CONDITION THE INSURANCE AFFORD	OF ANY CONTRACT	OR OTHER I	DOCUMENT WITH RESPE	CT TO	WHICH THIS
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		Ĩ				DAMAGE TO RENTED	\$1,000,	
						PREMISES (Ea occurrence)	1	
CLAIMS-MADE X OCCUR						MED EXP (Any one person)	\$1,000,	
						PERSONAL & ADV INJURY	\$1,000,	
						GENERAL AGGREGATE	\$NONE	
						PRODUCTS - COMP/OP AGG	\$1,000, \$	000
A AUTOMOBILE LIABILITY	Ν	Ν	TP988097503	4/30/2014	4/30/2015	COMBINED SINGLE LIMIT (Ea accident)	\$1,000,	000
X ANY AUTO						BODILY INJURY (Per person)	\$	
X ALL OWNED SCHEDULED AUTOS						BODILY INJURY (Per accident	\$	
AUTOS AUTOS X HIRED AUTOS X AUTOS AUTOS						PROPERTY DAMAGE (Per accident)	\$	
X Trailer Inte X MCS-90						Trailer Interchange	\$40,000	D
B UMBRELLA LIAB X OCCUR	N	N	052456334	4/30/2014	4/30/2015	EACH OCCURRENCE	\$5,000,	000
X EXCESS LIAB CLAIMS-MADE						AGGREGATE	\$5.000.	000
DED X RETENTION \$ 10,000	1						\$	
C WORKERS COMPENSATION	-	Y	TSF0001283700	8/13/2013	B/13/2014	X WC STATU- TORY LIMITS ER		
AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE		Č				TORY LIMITS ER E.L. EACH ACCIDENT	\$1,000.	000
OFFICER/MEMBER EXCLUDED?	N/A							
(Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYER		
D			100750011001		100.0015	E.L. DISEASE - POLICY LIMIT		
Warehouse Legal Liab. Motor Truck Cargo			490752014001	4/30/2014	4/30/2015	Occ/Agg 750,000 Limit	5,000,00 25,000 c	
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DESCRIPTION OF OPERATIONS / LOCATIONS / VEHIC	-							
The General Liability policy includes a l	olank	et au	utomatic additional insur	ed endorsement o	or policy term	ns that provide addition	nal insu	red status
to the certificate holder only when there subject to policy terms and conditions.	is a	Writt	en contract between the	named insured a	nd the certif	icate holder that requil	es suci	n status r of
subrogation endorsement that provides	aw	aiver	of subrogation only whe	en there is a writte	n contract b	etween the named ins	ured an	d the
certificate holder that requires it subject	to p	olicy	terms and conditions.					COOR
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CERTIFICATE HOLDER				CANCELLATION				
SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.								
	AUTHORIZED REPRESENTATIVE							
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				© 19	88-2010 AC	ORD CORPORATION.	All righ	nts reserved.

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ري. اي		in your income tax raturn)							
alle		GULF WINDS INTERNATIONAL INC							
Ś	Business name, if	Business name. It different from above							
Print or type Specific Instructions	Check appropriate	Exampt from backup withholding							
	Address (number, 411 BR		arre and address (optional)						
ilio	City, state, and Zi	City, state, and ZIP code							
bec	HOUSTO	N TX 77061							
See S		ar(s) hare (optional)							
Lar	Taxpay	er Identification Number (TIN)							
backu atien	p withheiding. For sole proprietor, or	individuals, this is your social security number (SSN). However, for a resident disregarded entity, see the Part I instructions on page 3. For other entities, it is tion number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.	ocial Security number						
Note. If the account is in more than one name, see the chart on page 4 (or guidelines on whose $\begin{bmatrix} Employer \ identifiestion \ oumber \end{bmatrix}$									

Certification Under penalties of perjury, I certify that

- 1. 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
- 2, 1 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 beckup 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
- 3. I am a U.S. person (including a U.S. resident alien).

Cardification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withhologing 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 and dividends, you are not required to sign the Cartification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here	Signature of U.S. person >	Anilu	Daughiero	Date 🛏		·
Burno	se of Form			An individual who is a citizen or resid	lent of the Uni	ited

Purpose or 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.

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

 Cartify that the TIN you are giving is correct (or you are waiting for a number to be issued),

- 2. Certify that you are not subject to backup withholding, or
- 3. Claim exemption from backup withholding if you are a U.S. exempt payee.

In 3 above, 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 this Form W-9.

For federal tax purposes, you are considered a person if you are:

States,

 A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or

 Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

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' snare 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.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

The U.S. owner of a disregarded entity and not the entity.