

NON-FOREIGN AFFIDAVIT

Section 1445 of the United States 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"), that withholding of tax is not required upon the disposition of a U.S. property interest by (the "Transferor"), in the U.S. real property described on Exhibit "A" attached hereto and incorporated herein by this reference, the undersigned hereby certifies the following on behalf of Transferor:

1. Transferor is not a non-resident alien, foreign corporation, foreign partnership, foreign trust, foreign estate, or other foreign person within the meaning of sections 1445 and 7701 of the Internal Revenue Code and the treasury regulations promulgated thereunder;
2. Transferor's taxpayer identifying number (or Social Security Number) is _____.
3. Transferor's mailing address is:

4. There is no other person or entity who has an ownership interest in the Property.

If any of the statements contained herein are not true and, as a result, Transferee is subject to United States federal income tax withholding, liability, Transferor agrees to indemnify Transferee for, from and against such liability and to pay its reasonable attorneys' fees and other costs incurred in enforcing its rights of indemnity.

Transferor understands that this certification may be disclosed to the Internal Revenue Service by Transferee and that any false statement herein could be punished by fine, imprisonment, or both.

Under penalties of perjury, I declare that I have examined this certification and to the best of my knowledge and belief it is true, correct and complete, and I further declare that I have the authority to sign this document on behalf of Transferor.

Dated: _____, _____

STATE OF

I, _____, being duly sworn, make this my affidavit and state:

Date: _____

Affiant's Name

Subscribed and sworn to before me on this _____ day of _____, by _____.

Notary Public Signature

My Commission Expires:

EXHIBIT "A"
Property Description