

FIRPTA AFFIDAVIT

CERTIFICATION OF NON-FOREIGN TRANSFEROR

Section 1445 of the 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 is not required upon my disposition of a U.S. real property interest, I, the undersigned hereby certify the following (either A or B is applicable):

A. Individual Transferor

1. I am not a foreign person for purposes of U.S. income taxation;
2. My U.S. taxpayer identifying number (Social Security No.) is:

and;
3. My home address is: _____

B. Entity Transferor

1. Transferor(s) is not a foreign corporation, foreign partnership, foreign trust or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations);
2. The U.S. employer identification of the transferor(s) is:
_____;
3. The office address is

and place of incorporation (if applicable) is
_____ and;
4. I, _____, am the _____
_____ of the transferor(s) and have authority to

sign this document on its behalf.

It is understood that this Certification may be disclosed to the Internal Revenue Service by the transferee and that any false statement made 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.

Dated this _____ day of

By: _____

Name:

Title: