



Dear Carrier:

We appreciate your interest in becoming a Market Logistics' Core Carrier. Please forward the information listed below as soon as possible.

- Current Master Transportation Services Agreement (One complete signed copy must be returned)
- Insurance Certificates (see section 5, Insurance)
- DOT Authority(ies)
- Completed W-9 tax form
- Completed Carrier Profile

In order to be included on our active carrier list, we must receive all requested information as listed above. MLS must be listed as "**Additional Insured**" on all certificates.

No alterations to the master transportation service agreement will be accepted.

Thank you for your cooperation. Please return all items to my attention or fax to (503) 978-4391. If you have any questions, feel free to contact me at (503) 283-2405.

Sincerely,
Market Logistics Services, Ltd.

Ellen Koistinen
Carrier Development Administrator



MASTER TRANSPORTATION SERVICES AGREEMENT

This **Master Transportation Services Agreement** is made effective this ____, day of _____, 20__ between **Market Logistics Services, Ltd.**, a Portland, Oregon corporation, MC-486535-B, hereafter designated as “**MLS**” and _____, hereafter designated as “**CARRIER**”.

PARTIES

1. Carrier is a motor carrier authorized to operate in interprovincial, provincial, interstate and/or intrastate transportation as described and defined by Carrier's Authority(s), Certificate(s), Permit(s), Registration(s) and License(s) attached hereto as Attachment 1 to Appendix A, and possesses or will provide the expertise, quality personnel, facilities, and equipment necessary to safely, properly and lawfully transport freight by motor vehicle for hire.
2. MLS, is a registered transportation broker and logistics company that controls the transportation of freight under contractual arrangements with various consignors and consignees (hereinafter designated as “Customer”); desires to engage the services of Carrier for the transportation of freight as hereinafter set forth.

1. TRANSPORTATION AND RELATED SERVICES

1.1 **TRANSPORTATION COMMITMENT.** MLS agrees to tender to Carrier and Carrier agrees to transport freight between the points and places and at the rates and charges set forth herein. A transportation commitment shall be evidenced by an individual "Transportation Schedule" executed as provided in this Agreement. Each Transportation Schedule shall be considered a separate and enforceable contract incorporating the terms and conditions of this Agreement and shall contain such additional and/or alternative terms and conditions as the parties shall agree upon. Carrier must accept the terms of the Transportation Schedule by faxing a signed copy to MLS prior to loading. In the event of a conflict between the language of this Agreement and any Transportation Schedule, the language of the Transportation Schedule will prevail.

1.2 **PERFORMANCE OF SERVICES.** Carrier agrees to safely perform the transportation and related services set forth in this Agreement and each Transportation Schedule without delay caused by anything in Carrier's control, and all occurrences which would be probable or certain to cause delay shall be immediately communicated to MLS by Carrier. Every shipment tendered to Carrier under this agreement shall be deemed to be tendered to Carrier in its capacity as a Motor Carrier of property, and not in its capacity as a Broker, should Carrier hold such a license. Carrier warrants that under no circumstances will they broker, interline, assign, or sub-lease shipments moved under this agreement to another party and agrees that all shipments shall be transported in equipment operated by it under its authority, insurance, dominion and control. Should Carrier employ a subcontractor, third party or other person for the performance of all or any portion of the services required hereunder to be performed by Carrier, with or without the express written consent of MLS, and whether or not such subcontractor is designated an owner-operator, a connecting carrier, and agent, an independent contractor, a railroad or otherwise, Carrier shall be and remain vicariously liable to MLS pursuant to the terms, conditions and provisions of the Agreement including, without limitation, liability for loss, damage or delay of any shipment in accordance with the provisions of this Agreement, whether such loss, damaged or delay occurred while such shipment was in the possession of Carrier subcontractor, third party or other person. Carrier shall pay any transportation charges of any such subcontractor, third party or other person and will indemnify and shall defend MLS and its customer from and against any claims made by any such subcontractor, third party or other person in connection with its provision of such service. Carrier agrees that MLS shall look to Carrier and Carrier's insurance only for any acts and/or omissions of any such subcontractor, third party, or any other person that perform services, directly or indirectly on Carrier's behalf, under this agreement.

1.3 **NON-EXCLUSIVE DEALING.** This Agreement does not grant Carrier an exclusive right to perform the transportation and related services for MLS or its Customer. MLS does not guarantee any specific amount of shipment, tonnage, or revenue to Carrier.

1.4 **BACK SOLICITATION.** Carrier shall not during the term of this Agreement and for one (1) year following the termination of this Agreement, directly or indirectly, solicit the traffic of freight between the origins and destinations that were first offered to Carrier by MLS (hereinafter "Brokered Traffic"). If Carrier transports Brokered Traffic other than for MLS during the term of this Agreement and for one (1) year following the termination of this Agreement, then MLS shall be immediately entitled to a commission of fifteen percent (15%) on the rates and charges received by Carrier on such Brokered Traffic.

2. **TERM.**

2.1 The term of this Agreement shall begin upon execution, shall continue thereafter for a term of one (1) year, and shall thereafter automatically be extended for additional, consecutive one (1) year terms until terminated upon sixty (60) days prior written notice. MLS may immediately terminate a Transportation Schedule if Carrier fails to perform its obligations under that Transportation Schedule in the absence of a force majeure condition and Carrier is so notified of such failure to perform and fails to cure such failure promptly.

3. **COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS.**

3.1 **AUTHORITY.** Carrier, at its own cost, agrees to comply with all applicable provisions of provincial, federal, state and/or local law or ordinances, all applicable lawful orders, rules and regulations issued thereunder and any provision, representation or agreement, or contractual clause required thereby to be included or incorporated by reference or by operation of law in this Agreement and each Transportation Schedule.

3.2 **SAFE TRANSPORTATION.** Carrier agrees not to accept a shipment from MLS or Customer if that shipment would require Carrier or any of its agents, employees or subcontractors to exceed or violate any speed or safety laws or related regulations.

4. **RELATIONSHIP.**

4.1 **INDEPENDENT CONTRACTOR.** Carrier understands and agrees that Carrier is an independent contractor of MLS and that Carrier has exclusive control and direction of the work Carrier performs pursuant to this Agreement and each Transportation Schedule. Carrier agrees to assume full responsibility for the payment of all applicable local, state, federal, and intraprovincial payroll taxes, and contributions or taxes for unemployment insurance, workers' compensation insurance, pensions, and other social security or related protection with respect to the persons engaged in the performance of such transportation and related services for Carrier, and Carrier shall indemnify, defend and hold MLS and its Customer harmless therefrom. Carrier shall provide MLS with Carrier's Federal Tax ID number and attach a copy of Carrier's IRS Form W-9 to this Agreement as Attachment 2 to Appendix A.

4.2 **DRIVERS.** Carrier agrees to provide properly qualified, trained and licensed drivers and other personnel to perform the transportation and related services under this Agreement and each Transportation Schedule in a safe, efficient and economical manner. Carrier personnel (whether agents, employees or independent contractors of Carrier) are expected to conduct themselves in a professional manner at all times, and shall ascertain and comply with all of Customer's plant rules and regulations while on Customer's premises. Any Carrier personnel who does not comply with all of Customer's plant rules and regulations may be directed by Customer or MLS to immediately leave the Customer's premises at the exclusive risk and expense of Carrier.

4.3 **EQUIPMENT.** Carrier agrees to provide, operate and maintain in good working condition, motor vehicles and all allied equipment necessary to perform the Transportation Schedule in a safe, efficient and economical manner. All trailers furnished by Carrier shall meet the specifications described and identified in the applicable Transportation Schedule and shall be clean, dry and free of any defects or contaminating odor, and shall not have been used by carrier to transport solid waste or other noxious products, and shall in all other respects be suitable and legal for the transportation of Customer's commodities tendered to Carrier.

4.4 **SAFETY RATING.** Carrier must maintain a "satisfactory" safety rating with the U.S. Department of Transportation, and attach proof of such rating to this. Carrier agrees to notify MLS in the event of any change in their safety rating.

4.5 **BILLS OF LADING.** Each shipment will be evidenced by a bill of lading issued by the shipper or by Carrier. Such bills of lading or receipts are however, for the sole purpose of evidencing receipt for the goods and will not constitute an agreement between Carrier and MLS. Any reference in such bills of lading to the shipment being subject to rates, rules, or any other provisions in Carrier's tariff, classification, or other pricing documents is of no purpose and shall have no application for the traffic moving under this Agreement. Any terms and conditions of such bills of lading or receipts which are in conflict with any of the terms of this Agreement are inapplicable and this Agreement will prevail.

5. **INSURANCE.** Carrier at Carrier's expense shall maintain the following minimum insurance requirements during the term of this Agreement:

(a) Comprehensive general liability insurance, including completed products and operations contractual liability coverage for all liability assumed by Carrier under this Agreement and each Transportation Schedule, with minimum limits of liability of not less than one million dollars (\$1,000,000) per occurrence combined single limit for personal injury and property damage.

(b) Automobile liability insurance (including owned, non-owned and hired vehicles) with minimum limits of not less than one million dollars (\$1,000,000) per occurrence combined single limit for personal injury and property damage.

(c) Broadform Cargo liability insurance, with minimum limits of not less than one hundred thousand dollars (\$100,000) per shipment combined single limit for all liability assumed by Carrier in Section 7 of this Agreement. A copy of all exclusions from the policy must be provided by the insurance carrier.

(d) Workers Compensation insurance in an amount not less than the statutory limits for the state(s) or province(s) in which transportation and related services are to be performed, including employer's liability insurance in an amount not less than five hundred thousand dollars (\$500,000). If Carrier is self-insured, a certificate of the state in which the transportation and related services are to be performed must be furnished by such state agency directly to MLS.

(e) Any insurance coverage's required by any government body for the types of transportation and related services specified in a Transportation Schedule. All insurance required and provided by Carrier shall be primary. Carrier agrees and understands that the types of coverage's and coverage minimums in no way limits or waives the Carrier's liability hereunder.

5.1 **QUALIFIED INSURERS.** All insurance required by this Agreement or a Transportation Schedule must be written by an insurance company having a Best's rating of "B" or better and must be authorized to do business under the laws of the state(s) or province(s) in which Carrier provides the transportation and related services under all of the Transportation Schedules. Carrier's insurance shall be primary and respond and pay prior to any other available coverage. Carrier agrees that Carrier, Carrier's insurer(s), and anyone claiming by, through or under Carrier shall have no claim, right of action, or right of subrogation against MLS or its Customer based on any loss or liability insured under the foregoing insurance. Carrier shall, prior to providing transportation and related services pursuant to this Agreement, name MLS as additional insured on each of the foregoing insurance policies and attach a copy thereof to this Agreement as Attachment 4 to Appendix A. In addition, a copy of the Carrier's MCS 90 shall be attached to this Agreement as Attachment 5 to Appendix A.

5.2 **NOTICE OF CHANGE REQUIRED.** Carrier agrees to have its insurance company provide MLS with written notice at least thirty (30) days prior to the cancellation, change or non-renewal of Carrier's insurance coverage required by this Agreement. Carrier represents and warrants that it will continuously fulfill the requirements of this Section throughout the duration of this Agreement, in compliance with the insurance requirements identified herein.

6. **CARRIER'S RATES AND CHARGES.**

6.1 **RATES AND CHARGES.** Carrier rates and charges, including detention and/or accessorial charges, are exclusively set forth in either the rate schedule attached to this Agreement, or a Transportation Schedule executed pursuant to this Agreement. Any Carrier rates and charges set forth in an attached rate schedule shall remain fixed throughout each one (1) year term of this Agreement except as otherwise provided herein. Any change in rates or charges agreed to by Carrier and MLS must be in writing, signed by Carrier and MLS, and a copy attached to this Agreement.

6.2 **PAYMENT.** Carrier shall accurately bill MLS for transportation and related services performed pursuant to Transportation Schedules. MLS shall pay Carrier's invoice within thirty (30) days after receipt by MLS, provided that such charges are correct and that Carrier has provided MLS with all necessary billing documents including but not limited to signed Transportation Schedules, delivery receipts and bills of lading. Neither MLS nor its customers will be responsible for any late payment charges or interest, or late payment penalties of any kind. Any Carrier document or other writing included tariffs, rules, rates, classification, practice, or schedules which attempts to impose such penalties or charges for shipments made under this Agreement shall be null and void. Carrier will provide bills of lading, delivery receipts (proof of delivery) and other appropriate documentation without charge to MLS.

7. **CARGO LOSS, DAMAGE OR DESTRUCTION.**

7.1 **CARRIER'S CARGO LIABILITY.** Carrier cargo liability shall commence upon Carrier's acceptance of goods and shall end when the commodities are received and signed for at destination without exception. Claims will be filed and resolved in accordance with the provisions of 49 C.F.R. Part 370. Carrier assumes full liability as a common carrier for loss, damage to or destruction of any and all of Customer's goods or property while under Carrier's care, custody or control. All cargo claims liability standards and burdens of proof will be governed by the common law and the provisions of 49 U.S.C. Part 14706 (the Carmack Amendment). Carrier agrees to promptly report any exceptions (over, short, damaged, or refused) to MLS Claims Department. Should Carrier fail to notify MLS regarding such exceptions, MLS assumes, and Carrier agrees to be responsible for any and all claims and cost incurred in resolving said exceptions. Carrier shall acknowledge all claims within thirty (30) days from receipt and indicate what, if any additional documentary evidence is required to resolve the claim. MLS agrees to assist Carrier in resolving, or reducing Carrier's claim whenever possible. Carrier shall pay, decline or settle all documented claims within ninety (90) days. All claim that are denied in full or in part, must meet the burden of proof as provided under 49 U.S.C. § 14706, with clear and convincing evidence. Carrier shall either pay MLS directly or allow MLS to deduct from any amount MLS owes Carrier the amount of Customer's full actual loss or the amount of determined Carrier liability. All claims that are not resolved within ninety (90) days may be subject to binding arbitration under modified procedures established by the Transportation Lawyers Association at the election of MLS or its customers.

7.2 **SALVAGE CLAIMS.** MLS recognizes the Carrier's right to salvage, and Carrier recognizes the Customers right to control the disposition of its goods. Carrier waives any and all right of salvage or resale of any of Customer's damaged goods without MLS's prior written consent. Carrier shall not, under any circumstance allow Customer's goods to be sold or made available for sale or otherwise disposed of in any salvage markets, employee store, or any other secondary outlets and shall, at MLS's reasonable request and direction, promptly return or dispose, at Carrier's initial cost, any and all of Customer's damaged and overage goods shipped by Carrier under a Transportation Schedule. In the event that damaged goods are returned to Customer and salvaged by Customer, Carrier shall receive a credit for the actual salvage value of such goods. Return transportation charges will be borne by the party responsible for damage to the cargo and will be apportioned under the process set forth in paragraph 7.1, above.

8. **INDEMNIFICATION.** Except to the extent of MLS's sole negligence and/or willful misconduct, and except as set forth in Paragraph 7, Carrier agrees to indemnify, defend and hold MLS and its Customer (including their officers, directors, employees, subcontractors and agents) harmless from and against any and all liabilities, damage, fines, penalties, costs, claims, demands and expenses of whatever type or nature, to any person arising out of or related to, directly or indirectly: (i) any action or omission by Carrier, its agents, employees or subcontractors; (ii) any claims or actions by Carrier's agents, employees or subcontractors; (iii) the failure of Carrier, its agents, employees or subcontractors to comply with this Agreement, Transportation Schedules, or any applicable United States or Canadian federal, provincial, state or local law, statute, regulation, rule, ordinance, or government directive which may directly or indirectly regulate or affect the obligations of Carrier under this Agreement or the Transportation Schedules; or, (iv) Carrier or Carrier's agents, employees or subcontractors, performance of this Agreement or any Transportation Schedule. The obligations of Carrier under this Section shall survive the termination of this Agreement and any Transportation Schedule.

9. **MISCELLANEOUS.**

9.1 **CONFIDENTIALITY.** In carrying out this agreement Carrier will gain access to information concerning MLS and its Customer's, which information Carrier shall only use to provide the transportation and related services required under this Agreement and the Transportation Schedules. MLS and Carrier shall each limit disclosure of information concerning this Agreement,(including the Transportation Schedules, performance thereof, and Carrier's rates and charges) to only those MLS and Carrier agents, employees and subcontractors directly involved in its execution and performance, or to such other parties who have a specific need to know of this Agreement and the Transportation Schedules.

9.2 **SUCCESSORS AND ASSIGNS.** This Agreement and each Transportation Schedule shall be binding upon Carrier and Carrier's representatives, successors and assigns. Carrier shall not assign this Agreement or a Transportation Schedule without prior written consent of MLS. Any assignment of this Agreement or any Transportation Schedule, in whole or in part, by Carrier without the prior written consent of MLS shall be void and of no effect.

9.3 **MODIFICATION.** No waiver, alteration or modification of any of the provisions of this Agreement, or any of the Appendices or Attachments referred to herein, or any Transportation Schedule, shall be binding upon either party, unless in writing signed by the duly authorized representative of the party against whom such modification is sought to be enforced. Any printed provisions on the reverse side of Carrier's forms shall be deemed deleted. The terms and conditions of the Standard Truckload Bill of Lading shall apply and non-conforming bills will be considered a receipt only. In the event of a conflict between the language of this Agreement or Transportation Schedule, and a carrier document, the language of this Agreement and the involved Transportation Schedule will prevail. This Agreement cannot be changed, modified, limited or supplemented by reference to any Carrier rates, rules, classifications, practice, schedule or tariff.

9.4 **SAVINGS CLAUSE.** If any provision of this Agreement or any Transportation Schedule is held to be invalid, the remainder of the Agreement or the Transportation Schedule shall remain in full force and effect with the offensive term or condition being stricken to the extent necessary to comply with any conflicting law.

9.5 **APPLICABLE LAW.** The terms and conditions of this Agreement and all Transportation Schedules shall be governed by and enforced in accordance with the laws of the State of Oregon, and any suit or action enforcing the terms and conditions of this Agreement and all Transportation Schedules shall be brought and adjudicated in the court of general jurisdiction for Multnomah County, Oregon.

9.6 **MUTUAL COOPERATION AND RESOLUTION OF DISPUTES.** Both parties understand and agree that they must cooperate in order to ensure the best, most efficient and economical transportation and related services. If any dispute arises in connection with this Agreement or any Transportation Schedule, the dispute shall, after the representatives of MLS and Carrier primarily responsible for the negotiation and performance of this Agreement or an applicable Transportation Schedule are unable, after reasonably diligent effort, to resolve the dispute, be referred to an Executive of MLS and of Carrier to resolve the dispute in question.

If the Executive Panel is unable to resolve any dispute after reasonably diligent effort, the matter may, by mutual agreement, be referred to binding arbitration, or either party may resort to litigation. In the event the matter is referred to arbitration or is litigated, the non-prevailing party shall bear all related costs, including the prevailing party's reasonable attorney fees.

9.7 **WAIVER OF LIENS.** Carrier shall have no lien on any shipment hereunder or on any goods or other property of MLS or its customers and specifically waives any and all liens granted by operation of law or possession. Unless otherwise agreed by MLS, Carrier agrees to make no claim against any consignor or consignee of any shipment hereunder and agrees to look solely to MLS for payment of all charges properly due Carrier hereunder.

9.8 **FORCE MAJEURE.** This Agreement and the affected Transportation Schedule shall be temporarily suspended during any period(s) where Carrier or MLS is unable to carry out its obligations under this Agreement and the affected Transportation Schedule by reason of an Act of God or the public enemy, fire, flood, labor disorder, civil commotion, closing of the public highways, government, interference, government regulations, or any similar event or occurrence beyond the reasonable control of the affected party, and neither party shall have any liability to the other party for delay in performance or failure to perform while this Agreement and the affected Transportation Schedule is temporarily suspended. Should Carrier invoke this clause, MLS shall have the right to use other means to fulfill MLS's transportation requirements during such period of force majeure and until ten (10) days following receipt of Carrier's notice of resumption. Carrier shall promptly notify MLS of any force majeure event or period affecting Carrier and Carrier shall be responsible for any costs incurred by MLS due to Carrier's failure to provide such notice.

9.9 **ENTIRE AGREEMENT.** This Agreement including the Appendices attached to this Agreement constitutes the entire agreement between the parties with respect to the subject matter of this Agreement. The provisions of this Agreement shall supersede all contemporaneous oral agreements and all prior oral and written quotations, communications, agreements and understandings between Carrier and MLS with respect to the subject matter of this Agreement.

9.10 **NOTICES.** All notices required by or related to this Agreement shall be in writing and sent to the parties at the addresses set forth below by any means that will require an acknowledgment of receipt by the receiving party. Proof of sending any notice shall be the responsibility of the sender.

| | |
|--|---|
| <p>MLS</p> <p>Logistics Manager</p> <p>Market Logistics Services, Ltd.</p> <p>38 N. Marine Drive</p> <p>Portland, OR 97217</p> | <p>CARRIER:</p> <p>Attn: _____</p> <p>_____</p> <p style="text-align: center;">Carrier Name</p> <p>_____</p> <p style="text-align: center;">Address</p> <p>_____</p> <p style="text-align: center;">City, State, Zip</p> <p>_____</p> <p style="text-align: center;">Email address</p> |
|--|---|

IN WITNESS WHEREOF, the undersigned individuals have executed this Agreement as of the dates indicated, and by doing so represent and warrant that they have been or are specifically authorized to do so, on behalf of the corporations or organizations they represent.

MLS
MARKET LOGISTICS SERVICES, LTD.

CARRIER

Company Name

By: _____
Signature

By: _____
Signature

Name: Bruce Leonard

Name - Please Print

Title: Director of Carrier Development

Title

Date: _____

Date: _____



Market Transport Services™

Market Logistics Services, Ltd.™

CARRIER PROFILE

Carrier Name _____ **SCAC:** _____

Corporate Address

Physical Address: _____

P. O. Box: _____

City, State, Zip: _____

Local Phone: _____ (800) _____

Fax: _____ Email address: _____

Profile Completed By _____ **Phone** _____

Operating Authorities

Interstate _____

Broker _____

Intrastate _____

Canadian Provinces _____

Type of Service (Check all that apply.)

- Truckload
- Intermodal
- Team
- Dedicated
- JIT
- LTL
- Container
- Flatbed
- Regional
- Drayage
- Dry Van
- Long Haul Road
- Temperature Control

| | Company | Owner Operators |
|-----------------|---------|-----------------|
| Tractors | | |

| Trailing Equipment | | | | | |
|--------------------|------|------------|--------|--------|----------|
| Number | Type | Wt. Limits | Height | Length | Air Ride |
| | | | | | |
| | | | | | |
| | | | | | |

Miscellaneous

Do you handle Hazardous Materials? Yes No
 Do you have Beer & Liquor Permits? Yes No

Do you offer Pallet Exchange? Yes No
 Do you utilize available trailer pools? Yes No

Carrier Profile Page 2

| Regions Served | List States |
|-------------------|-------------|
| Northeast | |
| Mid Atlantic | |
| Southeast | |
| Mid West | |
| Southwest | |
| Pacific Northwest | |
| Canada | |
| Mexico | |

Do you currently use EDI? Yes No

If yes: 204 Electronic Load Tender 210 Electronic Billing
 214 Shipment Status 990 Response to Load Tender
 (Accept/Reject)

Comments _____

How do you communicate with your drivers?

Satellite Cellular Pager Check Call

Company Contacts:

| Department | Contact | Phone | Fax | E-mail Address |
|------------------|---------|-------|-----|----------------|
| Operations | | | | |
| Customer Service | | | | |
| Claims | | | | |
| Tracing | | | | |
| Accounts Payable | | | | |
| Sales/Marketing | | | | |
| After Hours | | | | |

Do you have one person you wish to be our primary contact? Yes No
 If yes, please provide name, phone number and Fax: _____

Terminal Locations:

| City | State, Zip | Street Address | Phone | Fax |
|------|------------|----------------|-------|-----|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Affiliations or DBA's:

| Company Name | Location |
|--------------|----------|
| | |
| | |
| | |
| | |

Request for Taxpayer Identification Number and Certification

Give form to the
 requester. Do not
 send to the IRS.

| | | |
|---|--|---|
| Print or type See Specific Instructions on page 2. | Name (as shown on your income tax return) | |
| | Business name, if different from above | |
| | Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶ <input type="checkbox"/> Exempt payee <input type="checkbox"/> Other (see instructions) ▶ | |
| | Address (number, street, and apt. or suite no.) | Requester's name and address (optional) |
| | City, state, and ZIP code | |
| | List account number(s) here (optional) | |

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

| |
|--------------------------------|
| Social security number |
| OR |
| Employer identification number |

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II 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. I 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 backup 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. citizen or other U.S. person (defined below).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding 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 Certification, but you must provide your correct TIN. See the instructions on page 4.

| | | |
|------------------|----------------------------|--------|
| Sign Here | Signature of U.S. person ▶ | Date ▶ |
|------------------|----------------------------|--------|

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of 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.

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

1. Certify 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. 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.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

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' share 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,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). Check the "Limited liability company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided.

For a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line.

For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade, or DBA name on the "Business name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),

2. The United States or any of its agencies or instrumentalities,

3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,

4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or

5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

7. A foreign central bank of issue,

8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,

9. A futures commission merchant registered with the Commodity Futures Trading Commission,

10. A real estate investment trust,

11. An entity registered at all times during the tax year under the Investment Company Act of 1940,

12. A common trust fund operated by a bank under section 584(a),

13. A financial institution,

14. A middleman known in the investment community as a nominee or custodian, or

15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

| IF the payment is for . . . | THEN the payment is exempt for . . . |
|--|--|
| Interest and dividend payments | All exempt payees except for 9 |
| Broker transactions | Exempt payees 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker |
| Barter exchange transactions and patronage dividends | Exempt payees 1 through 5 |
| Payments over \$600 required to be reported and direct sales over \$5,000 ¹ | Generally, exempt payees 1 through 7 |

¹See Form 1099-MISC, Miscellaneous Income, and its instructions.

²However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt payees, see *Exempt Payee* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

- To reduce your risk:
- Protect your SSN,
 - Ensure your employer is protecting your SSN, and
 - Be careful when choosing a tax preparer.

Call the IRS at 1-800-829-1040 if you think your identity has been used inappropriately for tax purposes.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS personal property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.consumer.gov/idtheft or 1-877-IDTHEFT(438-4338).

Visit the IRS website at www.irs.gov to learn more about identity theft and how to reduce your risk.

What Name and Number To Give the Requester

| For this type of account: | Give name and SSN of: |
|---|---|
| 1. Individual | The individual |
| 2. Two or more individuals (joint account) | The actual owner of the account or, if combined funds, the first individual on the account ¹ |
| 3. Custodian account of a minor (Uniform Gift to Minors Act) | The minor ² |
| 4. a. The usual revocable savings trust (grantor is also trustee) | The grantor-trustee ³ |
| b. So-called trust account that is not a legal or valid trust under state law | The actual owner ³ |
| 5. Sole proprietorship or disregarded entity owned by an individual | The owner ³ |
| For this type of account: | Give name and EIN of: |
| 6. Disregarded entity not owned by an individual | The owner |
| 7. A valid trust, estate, or pension trust | Legal entity ⁴ |
| 8. Corporate or LLC electing corporate status on Form 8832 | The corporation |
| 9. Association, club, religious, charitable, educational, or other tax-exempt organization | The organization |
| 10. Partnership or multi-member LLC | The partnership |
| 11. A broker or registered nominee | The broker or nominee |
| 12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments | The public entity |

¹List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

²Circle the minor's name and furnish the minor's SSN.

³You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.