



6239 B Street Suite #202 * Anchorage, AK 99518
Phone: (907) 562-0028 * Fax: (907) 562-0078
info@mcsbookingagency.org * www.mcsbookingagency.org
License #: 1008096

ALASKA'S PREMIER HEADQUARTERS FOR ENTERTAINMENT

ENGAGEMENT DATE - 2014:: Sep 12, 13, 18, 19, 20 - JOHN KAY & STEPPENWOLF <=> CONTRACT # MCS-22452014-08-19-01-37-LUIZGAYA-BUYER

55-11-983814660:::55-11-55555555::lggaya@hotmail.com

MCS AGENT CODE: LUIZGAYA **

August 19, 2014

LG Events, Arts & Singers
Luiz Gaya
Aluisio Azevedo 385
CEP 02021030 - Santana
Sao Paulo, SP 2527 BRAZIL

Dear Luiz Gaya:

MCS Booking Agency is very pleased to have been chosen to help coordinate celebrity entertainment for your event on **2014:: Sep 12, 13, 18, 19, 20.**

Kindly review the attached contract and rider, which is valid until **6/27/2014**. Refer to the contract rider regarding details, as well as the artist's needs, and call me with any questions you may have. Please, if there are any fields that note TBP or To Be Provided (or TBD / To Be Determined), complete that information at your earliest convenience (preferably with the return of the contract). Please sign and return two copies back to us as soon as possible with your deposit, and we will lock this date in for you. We then will return one copy of the signed contract to you. *You may fax this back initially, but we *do* need a physical copy of this document.*

We appreciate you choosing MCS Booking Agency and our entertainers & athletes to meet your needs. We look forward to a very successful event, and to working with you again in the future. We can assure you that **JOHN KAY & STEPPENWOLF** will provide a time your guests won't ever forget!

Best Wishes,

DR. CORDLES RODRIGUEZ, owner/agent

booking@mcsbookingagency.org
cell: 907.717.7150

P.S. At the conclusion of your event, would you please send us a note or letter letting us know how it went? You may even do a full review to use in our publicity, and most importantly, to help make our entertainment even better in the future!





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ARTIST ENGAGEMENT CONTRACT

Contract rider, stage plots, technical specifications, etc., are all attached to this document

ENGAGEMENT DATE – 2014:: Sep 12, 13, 18, 19, 20 - JOHN KAY & STEPPENWOLF < = > => CONTRACT # CD-22452014-08-19-01-37-LUIZGAYA-BUYER

Agreement made this day of **August 19, 2014** between **JOHN KAY & STEPPENWOLF**, - represented here by MCS Booking Agency (Licensed Talent Agency # FL0000987), hereinafter referred to as the "ARTIST(s)" and **Luiz Gaya – LG Events, Arts & Singers, of Aluisio Azevedo 385 CEP 02021030 - Santana, Sao Paulo, SP 2527 BRAZIL**, hereinafter referred to as the "PURCHASER" or "BUYER." It is mutually agreed between the parties that the purchaser, hereby, engages the Artist and that the Artist, hereby, agrees to furnish the entertainment presentation hereon described upon all the terms and conditions herein set forth:

DATE(s) OF ENGAGEMENT:
PRESENTING ORGANIZATION:
NAME & ADDRESS OF ENGAGEMENT:
DIRECTIONS:

2014:: Sep 12, 13, 18, 19, 20

INDIVIDUAL VENUES LISTED SEPERATELY

PLEASE PROVIDE DETAILED VENUE LIST - & SHOW DETAILS

Artist requests full directions and map of both venue and hotel.

Specific Directions:

NUMBER OF SHOWS or APPEARANCES:

5

LENGTH OF SHOW(s) or APPEARANCES:

60-75 MIN

TIME OF ENGAGEMENT:

PLEASE SEND DETAILS

AGREED PRICE FOR ENGAGEMENT:

\$400,000 USD (80,000 ea. show) IF UNDER 5000 CAPACITY

OFFICIAL BILLING OF CONTRACTED ARTIST:

"JOHN KAY & STEPPENWOLF" only, unless noted on attached rider. Legally, there are no exceptions, unless given in writing, or outlined on attached rider!! Any attached rider specs must be adhered to!

FOR MCS
OFFICE USE ONLY

Payment 1: _____

Payment 2: _____

Payment 3: _____

N/A

Payment 4: _____

ADDITIONAL TERMS AND CONDITIONS ARE AS FOLLOWS:

OUTDOOR SHOW:

INDOOR SHOW: X

The **PURCHASER** agrees to, in summary: (detailed outline provided on attached contract riders)

- * Pay **25% non-refundable** deposit totaling **\$100000** upon the signing of this agreement, no later than **6/27/2014**.
* A 2nd payment, if applicable, of **\$25000** shall then be paid to MCS, no later than **8/1/2014**.
* A 3rd payment, if applicable, shall be made in the amount of **\$75000** prior to **N/A**.
* The remaining balance of **\$200000** shall be paid on or before **8/28/2014**, payable to **CELEBRITY DIRECT ENT. (VIA WIRE TRANFER)**, tax ID #

* All payments should be made **payable to MCS Booking Agency, Fed Tax ID # 46-1294595**, and mailed to 6239 B Street Suite #202, Anchorage, AK, 99518 - or bank wired (wire transfer instructions follow below) - unless other arrangements or agreements have been made. The FINAL payment can either be mailed/wired to MCS, well in advance of the date, or hand-delivered PRIOR to the performance, on the date of the show. If paid on the date of the event, it shall be hand-delivered to the payee. The final payment, if not contracted to be mailed/wired in advance, shall be made in CASH only, unless other arrangements have been made, in writing.

*** PLEASE NOTE: ONLY AFTER DEPOSIT IS RECEIVED IS DATE GUARANTEED AND ADVERTISING/TICKET SALES ALLOWED, UNLESS OTHER ARRANGEMENTS HAVE BEEN MADE, WITHIN THIS CONTRACT****

- Permit merchandise sales at venue. **100%** proceeds go to ARTIST. If Purchaser sells programs featuring Artist, Artist is to receive 20% from those sales (or other percentage as contracted by the Artist). Artist does not allow independent manufacturing or distribution of t-shirts, caps, or other merchandise sales with out prior consent.
- Provide **2 SUITES + 8 REGULAR** individual, single, hotel rooms with the following specifications at a Holiday Inn or comparable. Please note that we prefer to arrive the previous day, so rooms are usually necessary the night before, and the night of, the performance(s). Hotel rooms must be clean, modern, and must have microwave and refrigerator. Hotel should also preferably have a restaurant on site. Details follow below:

Names:

LIST PROVIDED SEPERATELY

Nights of:

DURATION OF STAY IN BRAZIL <= BUYER TO PROVIDE ROOM RESERVATION INFORMATION, IF PROVIDING.

_____ If not present above, Artist will provide this detailed information with signed contract

- Generally provide (1) meal and non-alcoholic beverages for all artists on day of show – details on contract rider.
- Provide transportation including airline tickets and ground transportation between home city, airport, hotel, and venue for the following. Note that we prefer to arrive on the previous day. If Artist has agreed to cover air transport in Buyer's purchase price, ground transportation is still normally needed to be provided by the Buyer. Details follow below: **MUST PROVIDE 3 BUSINESS CLASS AIRLINE TICKETS & 8 ECONOMY TICKETS**

Name(s) & airport cities:

LIST, WITH CITIES, IS PROVIDED IN SEPERATE DOCUMENT / driver/pickup:-- GROUND MUST BE PROVIDED

_____ If not present above, Artist will provide this detailed information with signed contract

- If musical concert, provide musical equipment, sound system, lighting system, and/or additional, as outlined on any attached contract rider
 - Buyer to provide house sound system & necessary lighting. Additional such as sound tech., monitors, microphones, amps and usually large items such as drums and keyboard(s) may also be necessary as outlined on attached tech rider.
 - BUYER AGREES TO PROVIDE: **MUST PROVIDE ALL SOUND, LIGHTS, PRODUCTION, TECHNICAL PERSONEL, MICROPHONES, LOADERS, ETC., ETC. 60 FT. STAGE, VIDEO SCREENS, ETC. **REFER TO CONTRACT RIDER**
 - ARTIST AGREES TO PROVIDE:
- Future engagements between these two entities and/or their representatives, and/or arising directly or indirectly from this engagement, shall be arranged through this agency / management company: **MCS Booking Agency.**

Purchaser: signature w/ date

Artist(s): signature w/ date

Authorized Representative

Authorized Representative for
JOHN KAY & STEPPENWOLF

MCS BOOKING AGENCY – CONTRACT RIDER 1 of 2

ENGAGEMENT DATE – 2014:: Sep 12, 13, 18, 19, 20 - JOHN KAY & STEPPENWOLF < = => CONTRACT # MCS-22452014-08-19-01-37-LUIZGAYA-BUYER

ADVERTISING:

The purchaser agrees that all advertising and promotions shall previously be agreed upon with artist, compliant to the official billing agreement in primary contract documentation. In many cases, Artist may have specific PR companies to design approved promotion. Recommended songs for broadcast advertising will be provided by MCS Booking Agency on request. Promotional photographs, biographies, and other visual and informational resources will also be provided on request by MCS Booking Agency, at the sole discretion of MCS. *It is requested that copies of all advertising, whether in print, radio, or on television, be sent to the national headquarters of MCS Booking Agency – 6239 B Street Suite #202 – Anchorage, AK- USA - 99518, or e-mailed to booking@mcsbookingagency.org.* **ALL ADVERTISING MUST BE PRE-APPROVED !**

LIMITED LIABILITY:

Artist shall be under no liability for failure to appear or perform in the event that such failure is caused by or is due to the physical disability of any or all Artist members, acts or regulations of public authorities, labor difficulties, civil unrest, strike, epidemic interruption, or delay of transportation service, or any other cause beyond the control of Artist. Purchaser shall be responsible for all pre-arranged travel and accommodation costs arranged by Artist such as, but not limited to, airline reservations, hotel reservations, and ground transportation, should the event be cancelled or rescheduled after such arrangements are made by Artist. In most cases, Buyer shall purchase Liability insurance covering your event and venue. Details may follow on attached contract rider.

FAILURE TO PERFORM:

In the event Artist fails to perform for any reason as outlined in "Limited Liability," and Artist is ready to perform at the time and place specified in the contract, Artist shall be paid in full and the performance rescheduled (if possible), with additional travel costs the responsibility of the Buyer. If event is cancelled, for any reason other than 'act of God' and the Artist is able and willing to perform, after the signing of this contract, all monies paid up to that point are non-refundable. Initial deposit paid is non-refundable, in all cases, for any reason. In most cases, additional booking fees may be necessary, depending on circumstances, for Artist to re-appear for rescheduled event. The buyer agrees that, after the signing of this contract, they are responsible for the payment terms as outlined in this contract, by the due dates outlined. The buyer agrees that in the matter of any legal dispute between any of the involved parties, for any reason, the legal jurisdiction for any court resolution shall be Charlotte County in the state of Florida.

INTERVIEWS, PUBLIC APPEARANCES, AND AUTOGRAPH SIGNINGS:

All interviews for print or broadcast media will be coordinated through MCS Booking Agency upon request. Other special personal appearances such as autograph signings, meet n greets, etc., shall also be requested through MCS. Purchaser agrees such requests will be no later than 7 days prior to actual performance. *Most of our acts do prefer to do an autograph signing and/or meet-and-greet with the event sponsors and fans following their performance(s) if possible.*

DRESSING ROOMS & HOSPITALITY: (Artist dressing room must be separate from any other acts on the performance.)

Purchaser agrees to furnish and provide 1 clean and secure dressing area(s): (often male/female and star/band required)

- a. (can double as hospitality room (or 'green room') equipped with mirrors and appropriate lighting, hang-up for clothes, bathroom (or private access to bathroom, shower if possible), ample towels. Room should have ample comfortable seating, i.e. couches, etc. Also a table for signing photos, shirts, etc. **Food/drink requirements:** bottled water, soda (diet as well), coffee, hot water and tea (with lemon slices) etc. Food may include deli platters (fruit, cheeses, etc.) and/or hot food (chicken or pasta). **Please provide bottled water for staging/performance areas as well.** Please reference additional hospitality and catering requirements below, or in separate attached rider. Please note that in most cases, we also need an iron and ironing board for stage wardrobe preparation.

CATERING REQUIREMENTS:

In addition to the requirements outlined above for dressing rooms and green room, a **hot meal** is requested on the day of performance - either before or after event (this can be finalized at a later date). A hot meal is requested for 13 people (person). **ARTIST SPECIAL FOOD REQUESTS FOR THIS EVENT: 2 MEALS PER DAY *OR* \$35 PER PERSON PER DAY**

MERCHANDISE:

Artist has the right to sell merchandise at this engagement. Purchaser shall insure that at least one six foot table, with chair(s), is available in the venue lobby, or comparable location, for use by Artist. **100%** of proceeds of this sale will go to Artist. The remaining balance shall be paid to the Buyer or designated party / charity of the Buyer's choice.

RECORDING:

No radio, television, audio or video recording, or transmitting devices may be used during the performance(s) or in the rehearsal area, *without the express written consent of Artist and/or MCS Booking Agency*. When permission is granted, Artist requests copies of such recordings be distributed to, and filed with, MCS at 6239 B Street Suite #202, Anchorage, AK, USA, 99518. Requests may also be made via email to booking@mcsbookingagency.org. We do ask that, if the capability is present, the sound tech records the live show from the final mix off the mixing board, and presents the recording to MCS in digital form, or by mailing a CD of the recording to our offices as quickly as possible following the performance.

COMPLIMENTARY TICKETS:

The Purchaser shall supply Artist with **25 PER SHOW** complimentary ticket(s) per performance or event appearance. These may be for family, friends, management team, etc., etc. Requested # of tickets shall be distributed to MCS well in advance of show or appearance. Unused tickets shall be returned.

OUTDOOR EVENTS:

OUTDOOR SHOW: () INDOOR SHOW: (X)

If this contracted show or celebrity appearance is an outdoor event, Artist recommends a suitable secondary indoor location be available for performance should acts such as inclement weather prevent presentation of outdoor show or event. A reasonable delay in start of show due to weather or other conditions is acceptable with Artist permission. Should the event be cancelled due to weather or other conditions, the Artist shall still be paid in full. Buyer must have suitable covering for musical equipment on stage (i.e. tarps), and recommends a covered stage. Artist reserves the right to make judgment to perform in situations of undesirable weather for the event. Keep in mind, we are always concerned about the safety of the public, the entertainers, and the equipment on stage. We highly recommend Buyer purchases outdoor entertainment insurance!! It is affordable and very worthwhile !!

VEHICLE ACCESS / PARKING:

Purchaser shall provide Artist and artist management access to the engagement venue for Artist transportation or production/management vehicles. Purchaser must provide any and all parking permits for Artist vehicles. Purchaser must pay for all parking fees. Please notify us of any special parking requirements so that we may take care of permits, fee reimbursement, etc. We will discuss exact vehicle space needed.

MCS BOOKING AGENCY – TECHNICAL RIDER 2 of 2

ENGAGEMENT DATE – 2014:: Sep 12, 13, 18, 19, 20 - JOHN KAY & STEPPENWOLF <= ==> CONTRACT # MCS-22452014-08-19-01-37-LUIZGAYA-BUYER

STAGING - TECHNICAL:

Purchaser shall provide, at least five hours before show time, production setup as follows: (this list is negotiable to a degree) – to be finalized prior to performance. If this is a musical performance, Buyers' sound company will coordinate with MCS Booking Agency. A SEPARATE TECH RIDER AND STAGE PLOT MAY BE ATTACHED OR SENT VIA E-MAIL.... PLEASE CONSULT THAT AS WELL! => **A proper sound check is required. Note that this sound check may also serve as rehearsal time, in some cases, so proper time should be allotted and coordinated with MCS. This sound check is CLOSED to the public!**

- A. Sound / lighting requirements – this is Artist's *ideal* technical rider, but flexible to a degree. Please consult with us, and we will consult with your sound tech or sound company. A specific tech rider may be provided separately, especially with large productions!

1. Buyer to provide the following:

Generally, the Buyer is expected and required to provide the following basic sound/backline/and technical requirements for musical production. Again, this may be flexible to a degree, and will be minimal for speaking engagements, autograph signings, and other non-music productions:

- * House sound/light system suitable to light stage area and speakers to adequately cover venue w/ sound. A spot light and spot operator is definitely recommended, but usually not required.
- * 2 four-way power boxes on both stage L and R. 20-30 amps recommended.
- * sound tech and mixing board. Purchaser generally should provide technicians for set up and performance

*** SPECIFIC ADDITIONAL BUYER REQUIREMENTS: ==> MUST PROVIDE ALL SOUND, LIGHTS, PRODUCTION, TECHNICAL PERSONEL, MICROPHONES, LOADERS, ETC., ETC. 60 FT. STAGE, VIDEO SCREENS, ETC. **REFER TO CONTRACT RIDER**

2. Artist to provide the following: ==>

- B. Staging and Risers:

1. We request a suitable stage area for our music performers. If elevated off ground, must have suitable stairs. Stage, or stage area is negotiable, but must be safe, must be dry, and give band and performers room to move! The performer(s) will *not* take the stage if they find it unsafe! We recommend the stage be a minimum 20' deep by 24' wide with a height of 2-4 feet for the majority of our group acts. Stages at least 40' wide and 30' deep are IDEAL for most all performance acts. Note that we also prefer a skirted drum riser as well (if a drummer is being used in the particular event). Please notify us of stage specifications, and refer to any attached contract rider.

INTERNATIONAL EVENTS (OUTSIDE THE UNITED STATES):

If this event is taking place outside of the United States, we have several key points that the buyers must be aware of to ensure a smooth and successful performance. These are reinforcements, in addition, to any points already outlined above: 1) We must have travel, both ground and air, covered for all in the traveling party. We prefer business class air travel, unless other arrangements have already been made. We must also have suitable ground transportation, with English speaking driver/interpreter. This means large vans capable of transporting all in the traveling party and large amounts of luggage, wardrobe, and musical gear 2) We must stay in suitable hotels! They must be clean (with refrigerators & microwave) and they must have wi-fi internet access. This allows for us to conduct business and communication properly. Hotels must also be in a safe and protected area. 3) Per diem in local currency is normally required. This may be between US \$25 or \$45 per day, per person, so refer to the above contract for details 4) Payments to us must be in US Dollars -- prior to each performance - no exceptions! 4) All work/travel visa's and permits must be coordinated and paid for in advance by the buyer 5) Where required, we will complete the proper taxing authorities' paperwork -- but we must have your guidance and assistance in doing so properly. **OUR QUOTES DO NOT NORMALLY REFLECT TAXES THAT NEED TO BE WITHHELD FOR PAYMENTS FROM YOU...** We need you to handle this! If taxes will need to be paid by us, or monies will be withheld, this percentage **MUST** go on top of the quotes we give you! **THIS IS VERY IMPORTANT** 6) Our luggage costs **MUST** be reimbursed for both ways of travel. We also will need airport parking fees, tolls, and other travel expenses (on the U.S. side) in doing your show(s) paid for. We will submit receipts and expect them to promptly be paid upon arrival in US Dollars. All of the above is **VERY IMPORTANT** for our international clients to be made aware of, unless other arrangements have already been made in writing. ***** ALL FLIGHT ITINERARIES MUST BE PRE-APPROVED PRIOR TO FINAL BOOKING *** <= THIS IS VERY IMPORTANT !!**

INTERNATIONAL PAYMENT REQUIREMENTS:**** ALSO, BANK WIRE INFORMATION FOR U.S. ENGAGEMENTS ****

Unless discussed and contracted otherwise, all deposits & payments from international clients (those outside the United States), should be made via bank wire transfer. This information follows below. 100% of payment before departing the U.S. is standard, unless other arrangements have been made... such as final balance of contracted performance fee is due, prior to the show, in US Dollars cash. Per diems shall be paid in local currency, daily, to our road manager. **** Buyer is responsible for any fees our bank charges us for receiving wire transfers ****

Beneficiary Bank: #####

International transfer ABA #: #####

Branch ID/ routing #: 063107513

Account #: #####

Complete Name: MCS Booking Agency

Complete Address: 2587 Lakeshore Cir

Domestic routing #: #####

***** Payments shall be made in US Dollars *****Anchorage, AK
99518 - United States**PERFORMANCE RADIUS:**

Unless specified elsewhere, in writing, Buyer does not allow Artist to perform within a distance of 60 miles for a duration of 60 days before or after this contracted performance. This, along with any exceptions, will be clarified (if need be) separately in writing.

MISCELLANEOUS:

Purchaser agrees to send MCS Booking Agency a note or letter at the conclusion of the event, letting us know how everything went. You agree we may use this for publicity in both print and on our corporate website. Purchaser shall pay all associated taxes, except US Federal and SSI, and shall meet specific venue insurance requirements.

ADDITIONAL NOTES OR ITEMS NOT COVERED ABOVE:

==> PLEASE SIGN CONTRACT RIDER !! CELEBRITY DIRECT AGENT IS LUIZ GAYA. <==

MCS Booking Agency is proud to present this fine entertainment! **"JOHN KAY & STEPPENWOLF"** looks forward to giving you a first-class appearance! Compliance with the terms hereon will assure optimum performance and an enjoyable event for all!

ALL PAGES OF CONTRACT AND RIDER AGREED TO AND ACCEPTED ON THIS DAY OF **August 19, 2014**

PURCHASER

ARTIST OR AUTHORIZED REPRESENTATIVE**MCS License #: 1008096**



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ALASKA'S PREMIER HEADQUARTERS FOR ENTERTAINMENT

ENGAGEMENT INFORMATION SHEET

To be completed by Purchaser and returned to MCS Booking Agency

ENGAGEMENT DATE – 2014:: Sep 12, 13, 18, 19, 20 - JOHN KAY & STEPPENWOLF < = > = > CONTRACT # MCS-22452014-08-19-01-37-LUIZGAYA-BUYER

Please complete (sign and initial) (2) copies of contract, rider, and fill out this engagement information sheet (any fields that are not already complete) and return to MCS Booking Agency ASAP, with requested deposit:

MCS BOOKING AGENCY
6239 B Street Suite #202
Anchorage, AK 99518
U.S.A.

1) LODGING

- Name of hotel : _____ : PLEASE PROVIDE DETAILED HOTEL INFO
- Address / City / State / Zip: _____ : PLEASE PROVIDE DETAILED HOTEL INFO
- Phone: _____ : PLEASE PROVIDE DETAILED HOTEL INFO
- Directions: _____ : PLEASE PROVIDE DETAILED HOTEL INFO
- Reservation information: _____ : PLEASE PROVIDE DETAILED HOTEL INFO

2) PERFORMANCE VENUE

- Name of venue: _____ : PLEASE PROVIDE DETAILED VENUE LIST
- Address / City / State / Zip: _____ : & SHOW DETAILS
- Phone: _____ :
- Directions: _____ :

3) LOAD-IN, SETUP, SOUND CHECK TIMES

- Preferred load-in & setup time : _____ : TBD
- Sound check time: _____ : TBD
- Rehearsal time: _____ : TBD

4) SOUND COMPANY OR TECHNICAL CONTACT

- Name / Company : _____ : PLEASE PROVIDE INFO
- Phone: _____ : PLEASE PROVIDE INFO
- E-mail address : _____ : PLEASE PROVIDE INFO

(!) ADDITIONAL NOTES, REQUESTS, ETC., THAT WE SHOULD KNOW ABOUT: (!)



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: ☐ Individual/Sole proprietor ☐ Corporation ☐ Partnership

☐ Limited liability company. Enter the tax classification (D=disregarded entity, C=corporation, P=partnership) ▶

☐ Other (see instructions) ▶

☐ Exempt
payee

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.

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

Social security number

or

Employer identification number

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,

