



6535 Millcreek Drive, Suite 8
Mississauga ON L5N 2M2
Tel: 905 821-8279 Fax: 905 821-0437
Toll Free: 888 821-8279
www.canex911.com

“CANEX is recognized as a Leader in the Transportation and Logistics Industry”

How did we get here?

With the combination of an experienced staff, quality transportation and freight management practices, modern dispatch, real time updates and a company structure that is designed to insure that each client’s specific needs are met.

We take great pride in implementing state of the art technology within our Operation and always complying with federal, provincial and local regulations.

We are a certified member of ACE, Canadian Customs Bonded and we exceed the minimum requirements of M.T.O and D.O.T rules and regulations.

CANEX is an organization committed to providing you with creative freight management solutions of the highest quality, while always searching for new and improved ways to continually exceed your expectations!

Some of our Products and Services:

- Local & Cross Border Expedites, LTL, FTL, Cross Docking and Warehousing
- CANEX is currently running Canada and U.S with daily LTL and Expedite Service
- CANEX is extremely strong in the GTA and surrounding areas running same day, next day and direct drive service

Equipment:

- Equipment: 53 footers, straight trucks, cargo vans and flatbeds

Thank you for your business and we look forward to working with you,

Jennifer Brown
Account Manager

MC# - 730284
US DOT# - 2093512
CVOR# - 169-364-384
SCAC CODE - CXFN
WSIB - 4072204
IFTA # - ON007520070
TIN/EIN # - 98-0680149
KENTUCKY# - 296890
INSURANCE POLICY - 2016950

Print

Page 1 of 2

From: CBSA-ASFC_HQ_Carrier_and_Cargo (Carrier-Cargo@cbsa-asfc.gc.ca)
To: samcumar@yahoo.ca;
Date: Wed, May 4, 2011 3:16:28 PM
Cc:
Subject: 20S0 - Approve.doc

April 20, 2011

Steve Redpath
Manager
Canex Freight Systems Inc.
6535 Millcreek Dr, Unit 8
Mississauga, ON L5N2M2

Carrier Code: 20S0
Security Used: Surety Bond
Surety Company: The Guarantee Company of North America
Bond No.: TM5123532
Amount: \$25000

Dear Sir or Madam:

Please be advised that Canex Freight Systems Inc.'s Application to Transact Bonded Carrier and Forwarding Operations has been approved. Your bonded highway carrier code is **20S0**.

If a non-bonded highway carrier code was previously assigned to your company, the Canada Border Services Agency (CBSA) will automatically **cancel** it after 30 days of receiving your new bonded carrier code.

This bonded carrier code is unique to Canex Freight Systems Inc. and must appear on all cargo control documents.

The carrier code forms the prefix in your bar code. Barcode specifications may be found in Appendix D of Customs Memorandum, D3-1-1 at the following electronic link:

<http://www.cbsa-asfc.gc.ca/publications/dm-md/d3/d3-1-1-eng.pdf>

Canex Freight Systems Inc. must have bar coded labels printed to meet the above noted specifications **within 30 days** of issuance of this letter. After the 30 days, if the carrier does not use proper bar coded labels when reporting goods to the CBSA, Canex Freight Systems Inc. may be subject to an Administrative Monetary Penalty. Please ensure to bring a copy of this letter with you if you cross the border prior to the 30 day allowance and you are unable to present bar coded labels.

For your convenience, a list of acceptable printing companies may be found at the following electronic link:

<http://www.cbsa.gc.ca/services/carrier-transporteur/printing-impression-eng.html>


For further information regarding bonded and non-bonded highway carrier code requirements; please access the following electronic link:

<http://www.cbsa-asfc.gc.ca/services/carrier-transporteur/code-eng.html>

For further information regarding highway cargo-import movements please access the following electronic link:

CERTIFICATE OF INSURANCE

DATE
(YYYY/MM/DD)
2012-12-27

BROKER

JONES DES LAURIERS
 Insurance Management Inc.
 888 Sidney Street, Box 754
 Belleville, ON K8N4Z5
 Tel: 613-967-2000 Fax: 613-967-2451

This certificate is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend or alter the coverage afforded by the policies below.

INSURED

COMPANIES AFFORDING COVERAGE

Canex Freight Systems Inc
 6535 Millcreek Dr Unit 8
 Mississauga, ON
 L5N 2M2

COMPANY A	Zurich Insurance Company Ltd
COMPANY B	
COMPANY C	
COMPANY D	

COVERAGES:

This is to certify that the policies of insurance listed below have been issued to the insured named above for the policy period indicated, notwithstanding any requirement, term or condition of any contract or other document with respect to which this certificate may be issued or may pertain, the insurance afforded by the policies described herein is subject to all the terms, exclusions and conditions of such policies.
LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

CO LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (YYYY/MM/DD)	POLICY EXPIRATION DATE (YYYY/MM/DD)	LIMITS	
A	COMMERCIAL GENERAL LIABILITY	ZUR01012013	2013/01/01	2014/01/01		
	<input type="checkbox"/> CLAIMS MADE				BODILY INJURY AND PROPERTY DAMAGE INCLUSIVE LIMITS	\$3,000,000
	<input checked="" type="checkbox"/> OCCURRENCE				GENERAL AGGREGATE	\$ 10,000,000
	<input checked="" type="checkbox"/> PRODUCTS AND/OR COMPLETED OPERATIONS				PRODUCTS / COMPLETED OPERATIONS AGGREGATE	\$ 3,000,000
	<input checked="" type="checkbox"/> PERSONAL INJURY				PERSONAL INJURY	\$ 3,000,000
	<input checked="" type="checkbox"/> TENANTS LEGAL LIABILITY				TENANTS LEGAL LIABILITY	\$1,000,000
	<input checked="" type="checkbox"/> NON-OWNED AUTOMOBILE				NON-OWNED AUTOMOBILE	\$ 3,000,000
	<input checked="" type="checkbox"/> MEDICAL EXPENSES (PER PERSON)				MEDICAL EXPENSES (PER PERSON)	\$ 10,000
A	AUTOMOBILE	ZUR01012013	2013/01/01	2014/01/04		
	<input checked="" type="checkbox"/> DESCRIBED AUTOMOBILES				THIRD PARTY LIABILITY	\$3,000,000
	<input checked="" type="checkbox"/> ALL OWNED AUTOS					
	<input checked="" type="checkbox"/> LEASED AUTOMOBILES					
	EXCESS LIABILITY					
	<input type="checkbox"/> UMBRELLA FORM				EACH OCCURRENCE	
	<input type="checkbox"/> OTHER THAN UMBRELLA FORM				AGGREGATE	
	<input type="checkbox"/>					
A	OTHER (SPECIFY)	ZUR01012013	2013/01/01	2014/01/01		
	<input checked="" type="checkbox"/> MOTOR TRUCK CARGO				MOTOR TRUCK CARGO - BROAD FORM	\$500,000
	<input type="checkbox"/>					
	<input type="checkbox"/>					

DESCRIPTION OF OPERATIONS/LOCATIONS/SPECIAL CONDITIONS/OTHER:

Note: Limits are Stated In Canadian Dollars.

Description of Operations: COMMON CARRIER

CERTIFICATE HOLDER

Attn: _____ Fax: _____

TO WHOM IT MAY CONCERN

CANCELLATION

Should any of the above described policies be cancelled before the expiration date thereof, the issuing company will endeavour to mail 0 days written notice to the certificate holder named to the left, but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives.

AUTHORIZED REPRESENTATIVE:

Michelle Dykstra



THE GUARANTEE COMPANY OF NORTH AMERICA

4850 Yonge Street, Suite 1-04, Midland Centre
Toronto, Ontario M2J 5K1
Tel: 416-323-1800
Fax: 416-323-3377
www.gcn.com

CONTINUATION CERTIFICATE

BOND NUMBER: TM5123532

PRINCIPAL: CANEX FREIGHT SYSTEMS INC.

OBLIGEE: CARRIER AND CARGO POLICY
CARRIER AND CARGO POLICY
150 ISABELLA STREET, 10TH FLOOR
CARRIER AND CARGO POLICY
OTTAWA, ON, CANADA K1A 0L8

NATURE: BONDED HIGHWAY CARRIER BOND

BOND LOCATION: ONTARIO, CANADA

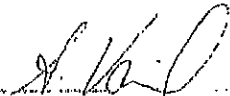
BROKER: JARDINE LLOYD THOMPSON CANADA INC

BOND AMOUNT: \$25,000.00 PREMIUM: \$350.00

FROM: January 28, 2012 TO: January 28, 2013

IT IS HEREBY CERTIFIED THAT THE BOND BEARING THE NUMBER AND WITH PARTICULARS AS SHOWN ABOVE IS CONTINUED IN FORCE FOR THE ABOVE PERIOD SUBJECT TO ALL THE TERMS AND CONDITIONS THEREOF, AND UPON THE EXPRESS CONDITION THAT THE COMPANY'S LIABILITY UNDER THE SAID BOND AND ALL CONTINUATIONS SHALL NOT BE CUMULATIVE, AND SHALL IN NO EVENT EXCEED THE AMOUNT STATED IN THE SAID BOND OR AS AMENDED BY ENDORSEMENT.

THE GUARANTEE COMPANY OF NORTH AMERICA

FOR: 
HEATHER CHRISTIE 31/10/2011

Name and Mailing Address / Nom et adresse postale

CANEX FREIGHT SYSTEMS INC.
6535 MILLCREEK DR UNIT 1/8
MISSISSAUGA ON L5N 2N2

The CVOR Certificate or a true copy must be surrendered on demand of a police officer. Not to do so is an offence.

Le certificat d'immatriculation UVU ou une copie conforme de celui-ci doit être présenté à l'agent de police qui en fait la demande. Quiconque ne respecte pas cette directive commet une infraction.



00437316

Detach here / Détachez ici



Province of Ontario

Province de l'Ontario

Issued pursuant to the Highway Traffic Act / Délivré en vertu du Code de la route

Commercial Vehicle Operator's Registration Certificate Certificat d'immatriculation d'utilisateur de véhicule utilitaire		
Commercial Vehicle Operator's Registration No. No. d'immatriculation d'utilisateur de véhicule utilitaire		
169-364-384		
Name / Nom		
CANEX FREIGHT SYSTEMS INC.		
Office / Bureau	Issue Date / Date de délivrance Y/A M D/J	Minister of Transportation Ministre des Transports
	11 01 25	

This certificate or a true copy must be carried in each commercial motor vehicle being operated under the Commercial Vehicle Operator's Registration.

For replacement, correction or information change, complete and submit a new CVOR application form to: Ministry of Transportation, Carrier Sanctions & Investigation Office, 301 St. Paul St., 3rd floor, St. Catharines, On L2R 7R4.

Ce certificat ou une copie conforme doit se trouver dans chaque véhicule utilitaire exploité sous couvert de l'immatriculation d'utilisateur de véhicule utilitaire.

For faire remplacement votre certificat ou pour y apporter des corrections, complétez et envoyez un nouveau formulaire de demande d'immatriculation d'utilisateur de véhicule utilitaire au : Ministère des Transports, Bureau des sanctions et des enquêtes concernant les transporteurs, 301, rue St. Paul, 3^e étage, St. Catharines (Ontario) L2R 7R4.

00437316

SR-LH-123 08-02


Date of this notice: 11-18-2010

Employer Identification Number:
98-0680149

Form: SS-4

Number of this notice: CP 575 A

For assistance you may call us at
1-800-829-4933


CANEX FREIGHT SYSTEMS INC
6535 MILLCREEK DR UNIT 7-8
MISSISSAUGA ONTARIO L5N 2M2
CANADA

IF YOU WRITE, ATTACH THE
STUD OF THIS NOTICE.

000046

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 98-0680149. This EIN will identify you, your business accounts, tax returns, and documents, even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

Form 1120F

06/15/2011

If you have questions about the form(s) or the due date(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, Accounting Periods and Methods.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, Entity Classification Election. See Form 8832 and its instructions for additional information.



U.S. Department of Transportation
Federal Motor Carrier Safety Administration

1200 New Jersey Ave., S.E.
Washington, DC 20590

SERVICE DATE
January 03, 2011

CERTIFICATE
MC-730284-C
CANEX FREIGHT SYSTEMS INC
MISSISSAUGA, ON, CA

This Certificate is evidence of the carrier's authority to engage in transportation as a common carrier of property (except household goods) by motor vehicle in interstate or foreign commerce.

This authority will be effective as long as the carrier maintains compliance with the requirements pertaining to 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). The carrier shall also render reasonably continuous and adequate service to the public. Failure to maintain compliance will constitute sufficient grounds for revocation of this authority.

Jeffrey L. Secret, Chief
Information Technology Operations Division

NOTE: Willful and persistent noncompliance with applicable safety fitness regulations as evidenced by a DOT safety fitness rating of "Unsatisfactory" or by other indicators, could result in a proceeding requiring the holder of this certificate or permit to show cause why this authority should not be suspended or revoked.

CMO



January 06, 2011

ROBERT AITKEN
CANEX FREIGHT SYSTEMS INC
6636 MILLCREEK DRIVE UNIT 7 & 8
MISSISSAUGA, ON L6N 2M2
CANADA

CERTIFICATE OF STANDARD CARRIER ALPHA CODE (SCAC) ASSIGNMENT

The Standard Carrier Alpha Code of CXFN has been assigned to:

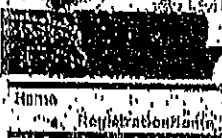
CANEX FREIGHT SYSTEMS INC
6636 MILLCREEK DRIVE UNIT 7 & 8
MISSISSAUGA, ON L6N 2M2
CANADA
MC-730284
US DOT- 2093612

This Alpha Code will apply only to the company name shown above through June 30, 2012. An invoice will be mailed approximately one month prior to expiration and must be returned promptly together with payment to ensure its continued validity. Should the company name or address change, please notify the National Motor Freight Association, Inc. at the address above. If you participate in the Bureau of Customs & Border Protection ACE, AMS, CAFES, FAST or PAPS programs, it is your responsibility to ensure that a copy of this letter is forwarded (email preferred) to the following address:

CBP SCAC Processing
Bureau of Customs and Border Protection
7681 Boston Blvd., Beauregard 1st Fl Wing A
Springfield, VA 22153
AMS.SCAC@DHS.GOV
Fax 571.468.5650

Alpha Codes ending with the letter "U" have been reserved for the identification of freight containers. If your Alpha Code ends with the letter "U", it should be used only for this purpose. A non-U ending Alpha Code should be obtained to satisfy other requirements such as company identification for Customs, Electronic Data Interchange, freight payments, tariffs, etc.

NOTICE: Assignment of the above listed SCAC is unrelated to participation in the National Motor Freight Classification (NMFC). Further, it does not confer membership in the National Motor Freight Traffic Association, Inc. nor allow use of the NMFC in connection with freight rates. For participation and membership information, please call (703) 838-1810



Home | UCR Home | Logout | Contact Us

Unified Carrier Registration

UCR registration is complete.
Please print this page for your records and close the browser window.
If you paid using a credit card on the internet, the charge will be reflected as 'UCR Fees' on your statement.

Receipt number: 2011500503187
 Registration Year: 2011
 Legal Name: CANEX FREIGHT SYSTEMS INC
 USDOT Number: 2093512
 MO Number: 730284
 Telephone Number: 9058218279
 Base State: MI
 Business Address: 6535 Millcreek Drive Units 7
 Mississauga, ON L5N 2M2
 Mailing Address: 6535 Millcreek Drive Unit 7&8
 Mississauga, ON L5N2M2
 Classification: Motor Carrier



Payment Details					
Transaction Type	Total Vehicles	Certified By	Paid Date	Fee Paid	Other Fee
REGISTRATION	5	ROBERT ATTKEN	01/17/2011	\$227.00	\$8.62
Total	5			\$227.00	



U.S. Department
of
Transportation
Federal Motor
Carrier Safety
Administration

1200 New Jersey Ave., S.E.
Washington, DC 20590
December 9, 2010

In reply refer to:
USDOT Number: 2093512
MC Number: MC730284

ROBERT AITKEN
PRESIDENT
CANEX FREIGHT SYSTEMS INC
6533 MILLCREEK DRIVE UNIT 7&D
MISSISSAUGA, ONTARIO L5N 2M2
CANADA

On November 9, 2010 the Federal Motor Carrier Safety Administration (FMCSA) informed CANEX FREIGHT SYSTEMS INC that its application seeking USDOT New Entrant registration to operate in interstate commerce within the United States was approved.

That letter also requested that CANEX FREIGHT SYSTEMS INC contact FMCSA support staff to validate information in its application. Currently, according to FMCSA's records, no contact with FMCSA has been made.

Therefore, this is a second request that you contact FMCSA as soon as possible. Please call FMCSA support staff at 1-877-905-9016, Monday - Friday 8:00AM to 8:00PM EST.

Once validation has been completed, you will be contacted by the appropriate office to scheduling of a new entrant safety audit. As a new entrant motor carrier, CANEX FREIGHT SYSTEMS INC must undergo a required safety audit. The safety audit usually takes from 2 - 4 hours to complete. In preparation for the safety audit additional information may be found at FMCSA's website: <http://www.fmcsa.dot.gov>.

In accordance with 49 CFR section 385.337, failure to permit a safety audit to be performed may result in the revocation of CANEX FREIGHT SYSTEMS INC's USDOT New Entrant registration and CANEX FREIGHT SYSTEMS INC's interstate operation being placed out of service. Additionally, the refusal to submit to a safety audit may also subject a new entrant motor carrier to the penalty provisions in 49 U.S.C. 521(b) (2) (A), as adjusted for inflation.

Sincerely,

John Van Steenburg, Director, Office of
Enforcement and Compliance

**Certificate of Foreign Status of Beneficial Owner
 for United States Tax Withholding**

OMB No. 1545-1821

▶ Section references are to the Internal Revenue Code. ▶ See separate instructions.
 ▶ Give this form to the withholding agent or payer. Do not send to the IRS.

Do not use this form for:

- A U.S. citizen or other U.S. person, including a resident alien individual Instead, use Form W-9
 - A person claiming that income is effectively connected with the conduct of a trade or business in the United States W-8ECI
 - A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) W-8ECI or W-8IMY
 - A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) W-8ECI or W-8EXP
 - A person acting as an intermediary W-8IMY
- Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.
 Note: See instructions for additional exceptions.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner CANEX FREIGHT SYSTEMS INC.	2 Country of incorporation or organization CANADA
3 Type of beneficial owner: <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> International organization <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation	
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address. 6535 MILLCREEK DRIVE UNIT 8	
City or town, state or province. Include postal code where appropriate. MISSISSAUGA, ONTARIO L5N 2M2	Country (do not abbreviate) CANADA
5 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	
Country (do not abbreviate)	
6 U.S. taxpayer identification number, if required (see instructions) 98-0680149 <input type="checkbox"/> BSN or ITIN <input checked="" type="checkbox"/> EIN	7 Foreign tax identifying number, if any (optional)
8 Reference number(s) (see instructions)	

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply):

- a The beneficial owner is a resident of **CANADA** within the meaning of the income tax treaty between the United States and that country.
- b If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
- c The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).
- d The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).
- e The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10 Special rates and conditions (if applicable—see instructions): The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 9a above to claim a _____ % rate of withholding on (specify type of income): _____
 Explain the reasons the beneficial owner meets the terms of the treaty article: _____

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- 1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
- 2 The beneficial owner is not a U.S. person,
- 3 The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and
- 4 For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here ▶ Arlene Whelan Date 01/27/2011 Capacity in which acting OFFICE MGR.
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY)

Request for Taxpayer Identification Number and Certification

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

Name (as shown on your income tax return)
CANEX FREIGHT SYSTEMS INC.

Business name/disregarded entity name, if different from above
SAME AS ABOVE

Check appropriate box for federal tax classification (required):
 Individual/sole proprietor
 C Corporation
 S Corporation
 Partnership
 Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Exempt payee

Other (see instructions) ▶ _____

Address (number, street, and apt. or suite no.)
6536 MILLCREEK DRIVE, SUITE 8

City, state, and ZIP code
MISSISSAUGA, ONTARIO, L5N 2M2

Requester's name and address (optional)

Last account number(s) here (optional)
 N/A

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line 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

--	--	--	--	--	--	--	--	--	--

Employer identification number

9	8	-	0	6	8	0	1	4	9
---	---	---	---	---	---	---	---	---	---


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:

- 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
- 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
- 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 ▶ JAN. 27, 2011

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:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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.

Fax Page
Cover couverture
Sheet de télécopie



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The information contained in this facsimile is privileged and confidential, and may contain personal information that may be subject to the privacy provisions of the *Freedom of Information and Protection of Privacy Act*. This information should not be distributed, copied, or disclosed to any unauthorized persons and is intended only for the use of the individual named below and others who have been specifically authorized to receive it. If you have received this communication in error, or if any problems occur with transmission, please notify the sender immediately by telephone.

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