

Exhibit 4

Form **W-8C**
(October 1998)
Department of the Treasury
Internal Revenue Service

Certificate of Intermediary for United States Tax Withholding

OMB No. 1545-XXXX

▶ **Please type or print.** ▶ **See separate instructions.**
▶ **Give this form to the withholding agent or payer. Do not send to the IRS.**

Part I Identification of Intermediary (Complete line 1a or 1b, whichever applies.)

1a Individual's last name (surname or family name)		First name	Middle name
1b Full name of organization, if other than individual		2 Country of incorporation or organization	
3 Permanent residence address (Street, apt. or suite no., or rural route). Do not use P.O. Box.			
City or town, state or province. Include postal code where appropriate.			Country (do not abbreviate)
4 Mailing address (if different from above)			
City or town, state or province. Include postal code where appropriate.			Country (do not abbreviate)
5 U.S. taxpayer identifying number (see instructions)		6 Foreign tax identifying number, if any	
7 Account number(s) (optional)		8 Partnerships only (check one): <input type="checkbox"/> Partnership acting for its partners <input type="checkbox"/> Partnership acting for others	
9 Type of intermediary—check the appropriate box: <input type="checkbox"/> Qualified intermediary. Complete Part II. <input type="checkbox"/> U.S. branch. Complete Part IV. <input type="checkbox"/> Withholding foreign partnership. Complete Part V. <input type="checkbox"/> Nonqualified intermediary. Complete Part III. <input type="checkbox"/> Nonwithholding foreign partnership. Complete Part VI.			

Part II Qualified Intermediary

10 I certify that the entity identified in Part I:

- Is a qualified intermediary under Agreement No. _____;
- Is acting as a qualified intermediary and is not acting for its own account; and
- Has obtained the appropriate certificates or other documentation as required in its withholding agreement for those account holders that are covered by this certificate and whose assets are identified as being allocable to the categories described in the instructions.

I have attached a statement that provides sufficient information for the withholding agent to determine the correct amount required to be withheld from amounts paid to the intermediary and reported to the IRS.

Part III Nonqualified Intermediary

11 I certify that the entity identified in Part I:

- Is not a qualified intermediary;
- Is not acting for its own account; and
- Is using this form to transmit withholding certificates and other documentation for the payment(s) to which this form relates.

Check one:

The attached withholding certificate and other documentation represent all of the persons to which this form relates.

The amounts allocable to persons covered by this form but for which withholding certificates or other documentation are lacking or unreliable are separately identified.

I have attached the required statement providing:

- That the entity described in Part I is a securities clearing organization, a bank, or another financial institution that holds customer securities in the ordinary course of its trade or business.
- That the entity described in Part I has received from the beneficial owner(s) Form(s) W-8, W-8A, and/or W-8B, or other appropriate documentation giving the names and addresses of the beneficial owner(s) (or has received from another financial institution a certification that it (or another financial institution acting on behalf of the beneficial owner(s)) has received Form(s) W-8, W-8A, and/or W-8B, or other appropriate documentation from the beneficial owner(s)).
- Sufficient information to enable the withholding agent to determine the correct amount required to be withheld.

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 25402Q

Form **W-8C** (10-98)

Part IV Certain United States Branches

Check 12 or 13, whichever applies:

- 12 I certify that the entity identified in Part I is using this form as evidence of its agreement with the withholding agent to be treated as a U.S. person with respect to any payments associated with this certificate.
- 13 I certify that the entity identified in Part I:
 - Is using this form to transmit withholding certificates or other appropriate documentation for the persons for whom the branch receives the payment; **and**
 - Is a U.S. branch and that the payments are not effectively connected with the conduct of a trade or business in the United States.

Check one:

- The attached withholding certificates and other documentation represent all of the persons to which this form relates.
- The amounts allocable to persons covered by this form but for which withholding certificates or other documentation are lacking or unreliable are separately identified.

I have attached the required statement providing sufficient information to enable the withholding agent to determine the correct amount required to be withheld.

Part V Withholding Foreign Partnership

- 14 I certify that the entity identified in Part I is a withholding foreign partnership under Agreement No. and has obtained the appropriate certification or other documentation in the manner required in its withholding agreement for all partners.

I have attached the required statement providing sufficient information to enable the withholding agent to determine the correct amount required to be withheld from amounts paid to the partnership and reported to the IRS.

Part VI Nonwithholding Foreign Partnership

- 15 I certify that the entity identified in Part I is a foreign partnership.

Check one:

- I certify that the attached Form(s) W-8, W-8A, and/or W-8B and other appropriate documentation represent all of the partners.
- Partners for whom Form(s) W-8, W-8A, and/or W-8B or appropriate documentation are lacking are separately identified in the attached statement.

I have attached the required statement providing all information required by this form and its instructions, including sufficient information to determine the correct amount required to be withheld.

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

Sign Here



Signature of authorized official

Date



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