

SUBSTITUTE
Form W-8BEN

(February 2006)
OMB No. 1545-1621

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

>Section references are to the Internal Revenue Code. See separate instructions.
>Provide this form to U.S. Bancorp Fund Services, LLC. Do not send to the IRS.
>The person whose name is listed on line 1 must sign the certification(s).
>**Resident aliens and U.S. citizens should complete Form W-9.**

Part I	Identification of Beneficial Owner (see instructions)
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1. Name of Beneficial Owner (1 name only per W-8BEN form)

2. Country of incorporation/organization

3. Type of Beneficial Owner (check only one)

- Individual Corporation Government Complex Trust Grantor Trust
 Estate Partnership Private Foundation Simple Trust Central Bank of Issue
 International Organization Disregarded Entity Tax-Exempt Organization

4. Permanent resident address (street, apt. or rural route) – Include City or town, state or province, postal code where appropriate, and name of Country (do not abbreviate) - DO NOT provide a P.O. Box address, in-care-of address, or U.S. address

5. Mailing address – Include City or town, state or province, postal code where appropriate, and name of Country (do not abbreviate). Complete the Additional Documentation Section on page 2 if a U.S. mailing address is provided or the Permanent or Mailing addresses are in a country that is different than the country listed on 9(a) below (if treaty benefits are elected)

6. U.S. taxpayer identification number, if required, (see instructions)

SSN or ITIN EIN

8. Account number(s)

Part II	Claim of Tax Treaty Benefits (if applicable)
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9. I certify that (check all that apply):

- A. The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country - Do not abbreviate the name of the country. (See instructions on page 2 if treaty country is different than your country of permanent residence)
- 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).

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 _____% withholding rate on (specify type of income): _____

_____ Please provide explanation as to why the beneficial owner meets the terms of the treaty article: _____

Additional Documentation for Shareholders Providing either a U.S. Mailing address or a Permanent and Mailing Address in Differing Countries

Instructions:

- A. If a U.S. mailing address is listed in Section 5 of Part I above, you must provide additional information that supports your claim of foreign status. You do that by completing items 1 and 2 below.
- B. If you claimed tax treaty benefits by completing Part II above and have listed a country in section 9(a) that is different than either the Permanent or Mailing address provided in Part 1 above, you must provide additional documentation to support your claim of treaty eligibility. You can accomplish that by completing items 2 and 3 below.
- C. If you listed a U.S. Mailing address in Section 5 above and claimed treaty benefits in section 9(a), you must complete items 1, 2, and 3 below.

If you have provided a U.S. mailing address or a Permanent or Mailing address in a country different than the treaty country, US Bancorp Fund Services, LLC (USBFS) cannot accept the exemption represented by form W-8BEN if you fail to provide the below additional documentation

1. Additional documentary evidence of foreign status: Provide USBFS with a copy of an official document showing your name and permanent residence address in the country listed above in Section 4. The document must have been issued within 3 years of the date this form, is signed, and must display your permanent residence address. Please check the appropriate box below that identifies the type of document you are furnishing. Please attach copies of this documentation when you return the completed W-8BEN form.

- Passport
 Identity card
 Student Visa
 Diplomatic credentials
 Professional license
 Other (describe) _____

2. Reasonable written statement supporting foreign status: Provide a written description of your reason for either providing a (1) U.S. mailing address or (2) providing a country in section 9(a) that is different from either the Permanent or Mailing address countries listed in Part 1 above:

3. Eligibility for treaty benefits: If the country in section 9(a) is different than either the Permanent or Mailing address Countries provided in Part 1 above you must provide USBFS with sufficient documentation to support your residency in a treaty country listed in section 9(a). Please attach copies of this documentation when you return the completed W-8BEN form.

Part III	Affidavit of Retroactive Application of Certificate of Foreign Status of Beneficial Owner
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I certify that the information contained on this form also applied from the date of my account opening through the date of this certification, or from the date _____ through the date of this certification, whichever is later.

- I do not retroactively certify this information

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

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
- The beneficial owner is not a U.S. person,
- The income to which this form relates is not effectively connected with the conduct of a trade or business in the United States, is effectively connected but is not subject to tax under an income tax treaty, or the partner's share of a partnership's effectively connected income **and**
- 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.

The United States Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person and, if applicable, to obtain a reduced rate of withholding.

Sign Here > _____

**Signature of beneficial owner
(or individual authorized to sign)**
POA – copy of authorization must be attached

Date
(MM-DD-YYYY)

Capacity in which acting