

Global Stock Plan Services Substitute Form W-9 Request for Taxpayer Identification Number and Notices

If you provide a Form W-9 through the Interactive Voice Response System, you **DO NOT** need to complete this form.

PLEASE ENTER ALL REQUIRED INFORMATION IN ENGLISH

General Instructions: Use this form only if you are a U.S. person (including a resident alien) to provide your correct Taxpayer Identification Number and to certify that you are not subject to backup withholding. Failure to submit this form will result in 28 percent backup withholding on dividends and gross proceeds from the sale of the stock. For additional information, see the instructions for Form W-9 at www.irs.gov.

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 U.S. or under the laws of the U.S.,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

A non-U.S. citizen is generally considered a U.S. resident for tax purposes, if the individual (1) holds a "green card" indicating lawful permanent residence in the United States, or (2) has a "substantial presence" in the United States for the calendar year. A substantial presence means physical presence in the United States for at least (a) 31 days during the current year and (b) 183 days during the latest 3-year period, including all the days in the current year, 1/3 of the days in the first preceding year and 1/6 of the days in the second preceding year. If you are a U.S. citizen resident in a foreign country or in Puerto Rico, you may not complete a Form W-8BEN. Instead, you must complete a Form W-9.

Company

Company Name	Stock Symbol	3-Digit Company # (Optional)
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PART I – IDENTIFICATION OF INDIVIDUAL

1. Name of individual Name (as shown on your federal income tax return) ▶

2. Address Street, Apartment or Suite No., or Rural Route ▶

City or Town

State/Province	Zip Code/Postal Code	Country (if other than U.S.)
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U.S. Taxpayer Identification Number & Certification

SSN/ITIN

The taxpayer identification number (TIN) provided must belong to the individual identified above to avoid backup withholding. For individuals this is your social security number (SSN), or individual taxpayer identification number (ITIN). If you do not have an SSN, you may apply for one by completing Form SS-5, Application for a Social Security Card. This form may be obtained from your local Social Security Administration office or online at www.socialsecurity.gov. However, if you are a resident alien of the United States and you do not have and are not eligible to get a SSN, your TIN is your IRS issued individual taxpayer identification number (ITIN). Enter it in the box above. If you do not have an ITIN, you may apply for one by completing IRS Form W-7.

PART II – CERTIFICATION

Under penalties of perjury I certify that:

1.) the number I have provided above 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 and dividends, or c.) the IRS has notified me that I am no longer subject to backup withholding.

3.) I am a U.S. citizen or other U.S. person (defined above).

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.

The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to avoid backup withholding.

Sign Here ▶	Signature of taxpayer	Date
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COMPLETED FORMS MUST BE FAXED OR MAILED TO:

(by fax) +1 (614) 467-4471
 (by overnight courier) Morgan Stanley, Global Stock Plan Services,
 4343 Easton Commons, Suite 300, Columbus, OH 43219
 (by regular mail) Morgan Stanley, Global Stock Plan Services, P.O. Box 182616, Columbus, OH 43218-2616

