



TOTAL SHARES

Fold

VITERRA INC. - LETTER OF TRANSMITTAL

Please read the information on the following pages before completing this Letter of Transmittal or contact the Depository at 1-877-477-1538.

Step 1. Locate your Viterrra common share certificates. If you cannot, please refer to Box C on page 2.

Lost	Certificate Numbers	Shares	Lost	Certificate Numbers	Shares	Totals	Shares
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Lost Certificate(s): If you cannot locate some or all of your certificates, read, complete and sign Box C on page 2 and mark the boxes above appropriately to indicate which certificate(s) you lost and attach the certificate(s) you have to the Letter of Transmittal.

Step 2. Sign, date and provide contact details. Please sign as your name appears above.

Fold

Signature of Holder

Signature of Co- Holder (if more than one holder listed)

MM / DD / YY

Date

Daytime Phone number (_____) - _____

Evening Phone number (_____) - _____

Step 3. Send this Letter of Transmittal and any certificates to the Depository in the self addressed, envelope included.

Step 4. Complete Box A and Box B and, if applicable, Box D on page 2.



BOX A – RESIDENCE FOR CANADIAN INCOME TAX PURPOSES (TO BE COMPLETED BY ALL SHAREHOLDERS)

The signatory represents and warrants that the signatory is a resident in Canada for Canadian income tax purposes.

The signatory represents and warrants that the signatory is **not** a resident in Canada for Canadian income tax purposes.

BOX B – STATUS AS U.S. SHAREHOLDER (TO BE COMPLETED BY ALL SHAREHOLDERS)

The signatory represents and warrants that the signatory is a U.S. Shareholder (as defined in Instruction 6) or is acting on behalf of a U.S. Shareholder.

The signatory represents and warrants that the signatory is **not** a U.S. Shareholder and is **not** acting on behalf of a U.S. Shareholder.

If you (i) are a U.S. Shareholder, (ii) are acting on behalf of a U.S. Shareholder or (iii) have a U.S. address, then in order to avoid backup withholding you must complete the Form W-9 attached to this Letter of Transmittal or otherwise provide a certificate that you are exempt from backup withholding, as provided in the instructions.

BOX C – LOST CERTIFICATES - BLANKET BOND NO. 8187-38-53

By checking the lost certificate box(es) on the front page and signing the bottom of this form, the undersigned person(s) being fully sworn deposes and says that: "I am the lawful owner of the certificate(s) and the Shares represented thereby. The certificate(s) has(have) not been endorsed, cashed, negotiated, transferred, assigned or otherwise disposed of. I have made a diligent search for the certificate(s) and have been unable to find it (them), and make this Affidavit for the purpose of receiving, without surrender of the certificate(s), from the Depository, a new certificate of Shares representing a replacement of the above lost certificates which will be retained by the Depository. I hereby agree that if the certificate(s) should ever come into my hands, custody or power, I will immediately and without consideration surrender the certificate(s) to Glencore Purchaser or Glencore. In consideration, I agree to completely indemnify, protect and save harmless Viterra, Glencore Purchaser, Glencore, Computershare Investor Services Inc. and Computershare Trust Company of Canada (together "**Computershare**"), and any other party to the transaction (each, an "**Obligee**"), and Computershare's insurance company, Chubb Insurance Company of Canada, from and against all losses, costs and damages, including court costs and solicitors fees, which such person(s) may be subject to or liable for in respect of the replacement of the certificate(s). The rights accruing to the Obligees under the preceding sentence shall not be limited by the negligence, inadvertence, accident, oversight or breach of any duty or obligation on the part of the Obligees or their respective officers, employees and agents, of their failure to inquire into, contest, or litigate any claim, whenever such negligence, inadvertence, accident, oversight, breach or failure occurs or has occurred. I authorize Computershare to deliver this Affidavit to Chubb Insurance Company of Canada which has underwritten a bond of indemnity to protect the foregoing parties."

STEP 1: CALCULATE LOST CERTIFICATE BOND PREMIUM

LOST CERTIFICATE BOND PREMIUM CALCULATION: Shares Lost X \$0.49 = Total Premium Due (minimum CAD \$20.00)

Multiply the number of Shares lost by the Bond premium noted above to calculate the premium you owe. If you have Lost Certificates representing 40 or fewer Shares, there is a minimum premium of CAD \$20.00. The premium is only valid until May 3, 2013 ("**Expiry Date**"). **PLEASE MAKE YOUR MONEY ORDER OR BANK DRAFT PAYABLE TO "COMPUTERSHARE" FOR THE BOND PREMIUM AND ENCLOSE WITH THIS AFFIDAVIT.** If your request is approved, the Depository will forward the Bond premium to Chubb Insurance Company of Canada. We cannot complete your exchange without this Blanket Bond and your Bond premium. NOTE: This premium is calculated based upon each lost Share, not per each lost certificate. After the Expiry Date, the Depository will provide additional documentation including confirmation of the Bond premium.

STEP 2: SIGNATURES OF OWNERS

All registered owners MUST sign below exactly as the name(s) appears on the front of this form. You must have your signature(s) notarized. If your lost certificate(s) is (are) part of an estate or trust, or are valued at more than CAD \$250,000, please contact the Depository for additional instructions.

(Signature of Owner) _____
(Signature of Owner - if more than one registered owner listed)

Signing Capacity _____
Signing Capacity

Print Name: _____
Print Name:

STEP 3: NOTARIZATION

A COMMISSIONER AND/OR NOTARY PUBLIC IN AND FOR THE PROVINCE/STATE OF _____ COUNTRY OF _____

On this _____ day of _____, 20_____, before me personally appeared _____, and _____ and _____, to me known and known to me to be the individual(s) described in and who executed the foregoing instrument, and being by me duly sworn, did depose and say that the statements therein contained are true.

NOTARY PUBLIC or COMMISSIONER

My commission expires _____ (Affix Notarial Seal)

BOX D – CURRENCY OF PAYMENT

Check here if you wish to receive payment of Consideration in Australian dollars based on the exchange rate set forth below under "Currency of Payment".

By checking the box above, you acknowledge and agree that (a) the exchange rate for one Canadian dollar expressed in Australian dollars will be based on the prevailing market rate on the date the funds are converted, and (b) the risk of any fluctuations in such rates, including risks relating to the particular date and time at which funds are converted, will be solely borne by you. If you wish to receive the Consideration in Australian dollars, your certificate(s) and this validly completed and duly signed Letter of Transmittal must be sent or delivered to the Depository and received by no later than 5:00 p.m. (Toronto Time) on the Business Day following the Effective Date.

A Shareholder who does not check the box above will receive payment of Consideration in Canadian dollars.

Enclose all certificates in the envelope provided and send with completed form to the Depository, or for any questions contact the Depository.

By Mail: PO Box 7071 **By Registered Mail, Hand or Courier** 100 University Avenue **North America Toll Free -** 1-877-477-1538
31 Adelaide St E 9th Floor **Outside North America -** 1-514-982-7555
Toronto, ON M5C 2K7 Toronto, ON M5J 2Y1 **Email:** corporateactions@computershare.com
Attn: Corporate Actions Attn: Corporate Actions

TO: 8115222 CANADA INC. (the "GLENORE PURCHASER")

AND TO: COMPUTERSHARE TRUST COMPANY OF CANADA (the "DEPOSITARY"), AS DEPOSITARY

The signatory represents and warrants that: (i) the signatory is the registered shareholder ("**Shareholder**") of the common shares ("**Shares**") of Viterra Inc. ("**Viterra**") represented by the certificate(s) listed on the first page of this Letter of Transmittal; (ii) the signatory is the legal owner of the Shares and has good title to the rights represented by the certificates(s) listed on the first page of this Letter of Transmittal and the Shares are delivered free and clear of any hypothecations, mortgages, liens, charges, security interests, encumbrances and adverse rights or claims; (iii) the signatory has full power and authority to execute and deliver this Letter of Transmittal; and to deposit, sell, assign, transfer and deliver the certificate(s) listed on the first page of this Letter of Transmittal; (iv) the surrender of the signatory's certificate(s) listed on the first page of this Letter of Transmittal complies with applicable Laws and that the information provided herein is true, accurate and complete as of the date hereof; and (v) unless the signatory shall have revoked this Letter of Transmittal by notice in writing given to the Depositary prior the Effective Date the signatory will not transfer or permit to be transferred any Shares represented by the certificate(s) listed on the first page of this Letter of Transmittal except as pursuant to the Arrangement. The representations and warranties of the signatory shall survive the completion of the Arrangement.

The certificate(s) listed on the first page of this Letter of Transmittal are hereby surrendered to the Depositary in connection with the plan of arrangement (the "**Arrangement**") under Section 192 of the Canada Business Corporations Act involving Viterra and Glencore Purchaser, an indirect wholly-owned subsidiary of Glencore International plc (the "**Glencore**"), as described in the Management Information Circular of Viterra dated April 26, 2012 (the "**Circular**"). Pursuant to the Arrangement, on the effective date of the Arrangement (the "**Effective Date**"), which is anticipated to occur prior to the end of July 2012 subject to the satisfaction or waiver of all conditions to the closing of the Arrangement, Glencore Purchaser will acquire all outstanding Shares in exchange for a cash payment of \$16.25 per Share (the "**Consideration**"). All capitalized terms not otherwise defined in this Letter of Transmittal shall have the meaning give to such terms in the Circular.

Except for any proxy deposited with respect to the vote on the Arrangement Resolution in connection with the Meeting, the signatory revokes any and all authority, other than as granted in this Letter of Transmittal, whether as agent, attorney-in-fact, proxy or otherwise, previously conferred or agreed to be conferred by the signatory at any time with respect to the Shares represented by the certificate(s) listed on the first page of this Letter of Transmittal, and no subsequent authority, whether as agent, attorney-in-fact, proxy or otherwise will be granted with respect to the Shares represented by the certificate(s) listed on the first page of this Letter of Transmittal.

The signatory hereby acknowledges that the delivery of the Shares represented by the certificate(s) listed on the first page of this Letter of Transmittal shall be effected and the risk of loss and title to such Shares shall pass only upon proper receipt thereof by the Depositary. The signatory will, upon request, execute any signature guarantees or additional documents deemed by the Depositary to be reasonably necessary or desirable to complete the transfer of the Shares represented by the certificate(s) listed on the first page of this Letter of Transmittal.

Each authority conferred or agreed to be conferred by the signatory in this Letter of Transmittal may be exercised during any subsequent legal incapacity of the signatory and all obligations of the signatory in this Letter of Transmittal shall be binding upon the heirs, personal representatives, successors and assigns of the signatory.

The signatory surrenders to Glencore Purchaser, effective at the Effective Time, all right, title and interest in and to the Shares and irrevocably appoints and constitutes the Depositary lawful attorney of the signatory, with the full power of substitution to deliver the certificate(s) representing the Shares pursuant to the Arrangement and to effect the transfer of the Shares on the books of Viterra. The certificate(s) representing the Shares will be cancelled at the Effective Time as set out in the Plan of Arrangement.

In connection with the Arrangement and for value received the signatory surrenders and assigns to Glencore Purchaser upon the Arrangement becoming effective all of the right, title and interest of the signatory in and to any and all dividends, interest, distributions, payments, securities, rights, warrants, assets or other interests (collectively, "**Distributions**") which may be declared, paid, issued, accrued, distributed, made or transferred on or in respect of the Shares represented by the certificate(s) listed on the first page of this Letter of Transmittal or any of them on or after the Effective Time, as well as the right of the signatory to receive any and all Distributions, other than the regularly scheduled semi-annual dividends in respect of the Shares such amounts not to exceed past practice and the signatory is a Shareholder of record as of the record date of any such dividends declared prior to the Effective Time (an "**Ordinary Course Dividend**"). If any Distributions are received by or made payable to the signatory, then: (i) in the case of any cash dividend, distribution or payment (other than an Ordinary Course Dividend) that does not exceed the Consideration, the Consideration will be reduced by the amount of any such dividend or distribution received in respect of that Share, and (ii) in the case of any such cash distribution (other than an Ordinary Course Dividend) in an amount that exceeds the Consideration in respect of which the distribution is made, or in the case of any other distribution, the signatory shall promptly pay or deliver the whole of any such distribution to the Depositary for the account of Glencore Purchaser, together with appropriate documentation of transfer.

As soon as practicable after the Effective Date, by surrendering the certificate(s) listed on the first page of this Letter of Transmittal together with this validly completed and duly signed Letter of Transmittal and such additional documents and instruments as the Depositary may reasonably require, the signatory will be entitled to receive in exchange therefor, and the Depositary will deliver to the signatory at the address of the signatory as shown on the registers of Viterra (unless the signatory contacts the Depositary and instructs otherwise), the Consideration which such Shareholder has the right to receive under the Arrangement (see the Additional Instruction 3). The aggregate amount of any Consideration to be received by a Shareholder in exchange for its Shares under the Arrangement will be rounded up to the nearest whole cent. If the Arrangement is not completed or proceeded with, the enclosed certificate(s) and all other ancillary documents will be returned forthwith to the signatory at the address as it appears on the securities register of Viterra (unless the signatory contacts the Depositary and instructs otherwise).

The signatory acknowledges that the deposit of Shares pursuant to the procedures this Letter of Transmittal will constitute a binding agreement between the Shareholder and Glencore Purchaser upon the terms and subject to the conditions of the Arrangement. This Letter of Transmittal will be construed in accordance with and governed by the laws of the Province of Ontario and the federal laws of Canada applicable therein.

Privacy Notice: Computershare is committed to protecting your personal information. In the course of providing services to you and our corporate clients, we receive non-public personal information about you - from transactions we perform for you, forms you send us, other communications we have with you or your representatives, etc. This information could include your name, address, social insurance number, securities holdings and other financial information. We use this to administer your account, to better serve your and our clients' needs and for other lawful purposes relating to our services. Some of your information may be transferred to servicers in the U.S.A. for data processing and/or storage. We have prepared a Privacy Code to tell you more about our information practices, how your privacy is protected and how to contact our Chief Privacy Officer. It is available at our website, computershare.com, or by writing us at 100 University Avenue, Toronto, Ontario, M5J 2Y1. Computershare will use the information you are providing in order to process your request and will treat your signature(s) as your consent to us so doing.

Lost Certificate(s): If you cannot locate some or all of your certificates, please read, complete and sign Box C on the second page of this Letter of Transmittal and mark the boxes on the first page of this Letter of Transmittal appropriately to indicate which certificate(s) you lost and attach the certificate(s) you have to the Letter of Transmittal.

Currency of Payment: Payments will be made in either Canadian dollars or Australian dollars. To receive the Consideration in Australian dollars the signatory must check Box D on the second page of this Letter of Transmittal, in which case the Consideration will be converted from Canadian dollars to which the signatory is entitled to Australian dollars and the signatory acknowledges and agrees that the exchange rate for one Canadian dollar expressed in Australian dollars will be based on the prevailing market rate on the date the funds are converted, and further acknowledges and agrees that the risk of any fluctuations in such rates, including risks relating to the particular date and time at which funds are converted, will be solely borne by the signatory.

Additional Instructions for Completing the Letter of Transmittal and Surrendering of Certificates

1. Delivery of Certificates: Your certificate(s) and this validly completed and duly signed Letter of Transmittal must be sent or delivered to the Depository. The method of delivery of certificate(s) to the Depository at one of the addresses set forth at the end of this Letter of Transmittal is at the sole option and risk of the surrendering Shareholder. Delivery will be deemed effective only when received by the Depository. In order to permit the timely receipt of the Consideration, it is recommended that this Letter of Transmittal together with accompanying certificate(s) be received by the Depository at one of the addresses set forth at the end of this Letter of Transmittal before 1:00 p.m. (Toronto Time) on Friday, May 25, 2012 or, in the event of any adjournment or postponement of the Meeting, no later than 1:00 p.m. (Toronto Time) on the Business Day before the adjourned or postponed Meeting is reconvened or held, as the case may be. Do not send your certificate(s) or this Letter of Transmittal to Vitera, Glencore Purchaser or Glencore. For your convenience, a security return envelope is enclosed. If you wish to receive the Consideration in Australian dollars, your certificate(s) and this validly completed and duly signed Letter of Transmittal must be sent or delivered to the Depository and received by no later than 5:00 p.m. (Toronto Time) on the Business Day following the Effective Date.

2. Registration: If any of your Shares are registered in different names on several certificates, it will be necessary to complete, sign and submit as many separate Letter of Transmittals as there are different registrations of Shares. If your Vitera certificate(s) are owned of record by two or more joint owners, all such owners must sign the Letter of Transmittal. If this Letter of Transmittal is signed by a person other than the registered owner(s) of the accompanying certificate(s), (i) such deposited certificate(s) must be endorsed or be accompanied by an appropriate share transfer power of attorney duly and properly completed by the registered owner(s); and (ii) the signature(s) of such endorsement or share transfer power of attorney must correspond exactly to the name(s) of the registered owner(s) as registered or as appearing on the certificate(s) and must be guaranteed as noted in Additional Instruction 3. Where this Letter of Transmittal or any share transfer power of attorney is executed by a person as an or on behalf of an executor, administrator, trustee, guardian, corporation, partnership or association or is executed by any other person acting in a representative capacity, this Letter of Transmittal must be accompanied by satisfactory evidence of the authority to act. Either Glencore Purchaser or the Depository, at its discretion, may require additional evidence of authority or additional documentation.

3. Guarantee of Signatures: If this Letter of Transmittal is signed by a person other than the registered owner(s) of the Shares, or, if the Arrangement is not completed or proceeded with, Shares are to be returned to a person other than such registered owner(s) or sent to an address other than the address of the registered owner(s) as shown on the registers of Vitera, or if the payment of the Consideration is to be issued in the name of a person other than the registered owner(s) of the Shares or sent to an address other than the address of the registered owner(s) as shown on the registers of Vitera, such signature must be guaranteed by an Eligible Institution (as defined below), or in some other manner satisfactory to the Depository (except that no guarantee is required if the signature is that of an Eligible Institution). **If you have any questions with respect to the foregoing or otherwise need assistance completing this Letter of Transmittal, please call the Depository.** An "Eligible Institution" means a Canadian Schedule I chartered bank, a major trust company in Canada, a commercial bank or trust company in the United States, a member of the Securities Transfer Association Medallion Program (STAMP), a member of the Stock Exchange Medallion Program (SEMP) or a member of the New York Stock Exchange Inc. Medallion Signature Program (MSP). Members of these programs are usually members of a recognized stock exchange in Canada and/or the United States, members of the Investment Dealers Association of Canada, members of the National Association of Securities Dealers or banks and trust companies in the United States. Certain Canadian credit unions may also be members.

4. Large Payments: Any payment in excess of \$25 million will be effected by the Depository by wire transfer in accordance with the Large Value Transfer System Rules established by the Canadian Payments Association. Any delay in payment by the Depository resulting from the provision by the signatory of wire transfer instructions will not entitle the signatory to interest or other compensation.

5. Cessation Rights: Subject to applicable legislation relating to unclaimed personal property, any certificate(s) formerly representing Shares that is not deposited with all other documents as required by the Arrangement on or before the second anniversary of the Effective Date shall cease to represent a right or claim by or interest of any kind of a former signatory, and the payment to which the former Shareholder was entitled will be deemed to have been surrendered to Glencore Purchaser for no consideration.

6. U.S. Shareholders and U.S. Backup Withholding: United States federal income tax law generally requires that a U.S. Shareholder (as defined below) who receives cash in exchange for Shares timely provide the Depository with his, her, or its correct Taxpayer Identification Number ("TIN"), which, in the case of a Shareholder who is an individual, is generally the individual's social security number. If the Depository is not timely provided with the correct TIN or an adequate basis for an exemption, as the case may be, such Shareholder may be subject to penalties imposed by the Internal Revenue Service and backup withholding in an amount currently equal to 28% of the gross proceeds of any payment received hereunder.

In general, to prevent backup withholding, each U.S. Shareholder must timely provide his, her, or its correct TIN by completing enclosed IRS Form W-9, which requires such Shareholder to certify under penalty of perjury: (1) that the TIN provided is correct (or that such Shareholder is awaiting a TIN); (2) that (i) the Shareholder is exempt from backup withholding; (ii) the Shareholder has not been notified by the Internal Revenue Service that the Shareholder is subject to backup withholding as a result of a failure to report all interest or dividends; or (iii) the Internal Revenue Service has notified the Shareholder that the Shareholder is no longer subject to backup withholding; and (3) that the Shareholder is a U.S. person (including a U.S. resident alien) (as defined below).

"U.S. Shareholder" is any Shareholder that is either (A) providing an address that is located within the United States or any territory or possession thereof to the Depository, or (B) a U.S. person for United States federal tax purposes. For U.S. federal tax purposes, a "U.S. person" is: (i) an individual who is a citizen or resident of the United States; (ii) a corporation, association or other entity classified as a corporation for U.S. federal income tax purposes, that is created or organized in or under the laws of the United States, any state in the United States, or the District of Columbia; (iii) an estate if the income of such estate is subject to U.S. federal income tax regardless of the source of such income; or (iv) a trust if (a) such trust has validly elected to be treated as a U.S. person for U.S. federal income tax purposes or (b) a U.S. court is able to exercise primary supervision over the administration of such trust and one or more U.S. persons have the authority to control all substantial decisions of such trust.

Exempt Shareholders are not subject to backup withholding requirements. To prevent possible erroneous backup withholding, an exempt Shareholder must enter its correct TIN in Part 1 of IRS Form W-9, write "Exempt" in Part 2 of such form, and sign and date the form. See the "General Instructions" (the "W-9 Guidelines") that follow enclosed IRS Form W-9.

If a U.S. Shareholder does not have a TIN, such Shareholder should: (1) consult the W-9 Guidelines for instructions on applying for a TIN; (2) write "Applied For" in the space for the TIN in Part I of IRS Form W-9; and (3) sign and date IRS Form W-9 and the Certificate of Awaiting Taxpayer Identification Number set out in this document. In such case, the Depository may withhold 28% of the gross proceeds of any payment made to such Shareholder prior to the time a properly certified TIN is provided to the Depository.

If IRS Form W-9 is not applicable to a U.S. Shareholder because such Shareholder is not a U.S. person for United States federal tax purposes or are not acting on behalf of such a U.S. person, such Shareholder will instead need to timely submit an appropriate and properly completed Internal Revenue Service Form W-8 Certificate of Foreign status, signed under penalty of perjury, to avoid backup withholding. An appropriate Internal Revenue Service Form W-8 (W-8BEN, W-8EXP or other applicable form) may be obtained from the Depository. Such forms are also available on the Internal Revenue Service website at www.irs.gov.

To ensure compliance with treasury department circular 230, you are hereby notified that: (a) any United States federal tax advice contained herein is not intended or written to be used, and cannot be used, by any taxpayer for the purpose of avoiding penalties that may be imposed under the internal revenue code of 1986, as amended; (b) the advice is written in connection with the promotion or marketing of the arrangement or the matters addressed herein; and (c) Shareholders should seek advice based on their particular circumstances from an independent tax advisor.

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/disregarded entity name, if different from above	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶	
	<input type="checkbox"/> Other (see instructions) ▶	
	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 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 <i>How to get a TIN</i> on page 3.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="10" style="text-align: center;">Social security number</td> </tr> <tr> <td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td> </tr> </table>	Social security number																			
Social security number																					
Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="10" style="text-align: center;">Employer identification number</td> </tr> <tr> <td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td><td style="width: 30px;"> </td> </tr> </table>	Employer identification number																			
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 ▶
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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,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS a percentage of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester.
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details).
3. The IRS tells the requester that you furnished an incorrect TIN.
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules for partnerships* on page 1.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account, for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name/disregarded entity name" line.

Partnership, C Corporation, or S Corporation. Enter the entity's name on the "Name" line and any business, trade, or "doing business as (DBA) name" on the "Business name/disregarded entity name" line.

Disregarded entity. Enter the owner's name on the "Name" line. The name of the entity entered on the "Name" line should never be a disregarded entity. The name on the "Name" line must be the name shown on the income tax return on which the income will be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a domestic owner, the domestic owner's name is required to be provided on the "Name" line. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on the "Business name/disregarded entity name" line. If the owner of the disregarded entity is a foreign person, you must complete an appropriate Form W-8.

Note. Check the appropriate box for the federal tax classification of the person whose name is entered on the "Name" line (Individual/sole proprietor, Partnership, C Corporation, S Corporation, Trust/estate).

Limited Liability Company (LLC). If the person identified on the "Name" line is an LLC, check the "Limited liability company" box only and enter the appropriate code for the tax classification in the space provided. If you are an LLC that is treated as a partnership for federal tax purposes, enter "P" for partnership. If you are an LLC that has filed a Form 8832 or a Form 2553 to be taxed as a corporation, enter "C" for C corporation or "S" for S corporation. If you are an LLC that is disregarded as an entity separate from its owner under Regulation section 301.7701-3 (except for employment and excise tax), do not check the LLC box unless the owner of the LLC (required to be identified on the "Name" line) is another LLC that is not disregarded for federal tax purposes. If the LLC is disregarded as an entity separate from its owner, enter the appropriate tax classification of the owner identified on the "Name" line.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name/disregarded entity name" line.

Exempt Payee

If you are exempt from backup withholding, enter your name as described above and check the appropriate box for your status, then check the "Exempt payee" box in the line following the "Business name/disregarded entity name," sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following payees are exempt from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
 2. The United States or any of its agencies or instrumentalities,
 3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
 4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
 5. An international organization or any of its agencies or instrumentalities.
- Other payees that may be exempt from backup withholding include:
6. A corporation,
 7. A foreign central bank of issue,
 8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
 9. A futures commission merchant registered with the Commodity Futures Trading Commission,
 10. A real estate investment trust,
 11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
 12. A common trust fund operated by a bank under section 584(a),
 13. A financial institution,
 14. A middleman known in the investment community as a nominee or custodian, or
 15. A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 9
Broker transactions	Exempt payees 1 through 5 and 7 through 13. Also, C corporations.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 7 ²

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on page 2), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, below, and items 4 and 5 on page 4 indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on the "Name" line must sign. Exempt payees, see *Exempt Payee* on page 3.

Signature requirements. Complete the certification as indicated in items 1 through 3, below, and items 4 and 5 on page 4.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor ⁴
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ¹
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 1.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, social security number (SSN), or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.