

EXHIBIT XXV-A

**NON-FOREIGN CERTIFICATION
BY INDIVIDUAL TRANSFEROR**

- 1) Section 1445 of the Internal Revenue Code provides that a transferee of a United States real property interest must withhold tax if the transferor is a foreign person.
- 2) In order to inform the transferee that withholding tax is not required upon the disposition by [name of transferor (s)] of the United States real property described as follows:

The undersigned transferor certifies and declares by means of this certification the following:

- a) I (we) am (are) not no-resident alien(s) for the purposes of United States income taxation and,
- b) My United States Taxpayer Identifying Number (TIN) or (Social Security Number) is:

NAME

TIN OR SOCIAL SECURITY NUMBER

(Attach additional page if necessary)

- c) My home address is _____
(Attach additional page if necessary)

d) There are no other persons who have an ownership interest in the above described property other than those persons set forth above in subparagraph b.
