

EXHIBIT XXV-B

NON-FOREIGN CERTIFICATION BY ENTITY 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 on behalf of [name of transferor including state of incorporation

- a) [Name of transferor] is not a foreign corporation, foreign partnership, foreign trust or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations) for purposes of United States Income Taxation and,
- b) [Name of transferor] United States Employer Identification Number is:

NAME

EMPLOYER IDENTIFICATION NUMBER

_____	_____
_____	_____
_____	_____

(Attach additional page if necessary)

- c) [name of transferor]'s office 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.
- 3) The undersigned hereby further certifies and declares:
 - a) I (we) understand that the purchaser of the above described property intends to rely on the foregoing representations in connection with the United States Foreign Investment in Real Property Tax Act.
(94 Stat. 2682 as amended)