

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.