## Form W-8BEN-E

(Rev. July 2017) Department of the Treasury Internal Revenue Service

## Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) For use by entities, Individuals must use Form W-8BEN. Section references are to the Internal Revenue Code. Go to www.irs.gov/FormW8BENE for instructions and the latest information. Give this form to the withholding agent or payer. Do not send to the IRS.

OMB No. 1545-1621

Do NOT use this form for:	
• U.S. entity or U.S. citizen or resident	Instead use For
A foreign individual	· · · · · · · · · · · · · · · · · · ·
<ul> <li>A foreign individual or entity claiming that income is effectively connecte (unless claiming treaty benefits).</li> </ul>	
A foreign partnership, a foreign simple trust or a facility.	· · · · · · · · · · · · · · · · · · ·
<ul> <li>A foreign partnership, a foreign simple trust, or a foreign grantor trust (up</li> <li>A foreign government, international organization, foreign central bank of government of a U.S. possession claiming that income is effectively con 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see instruction)</li> </ul>	sace, loreign tax-exempt organization, foreign private foundation, or sected U.S. income or that is claiming the applicability of section(s) 115(2)
<ul> <li>Any person acting as an intermediary (including a qualified intermediary)</li> </ul>	ons for other exceptions)
Part I Identification of Beneficial Owner  1 Name of organization that is the beneficial owner	
Bank Audi SAE	Country of incorporation or organization     Egypt
3 Name of disregarded entity receiving the payment (if applicable, see	e instructions)
4 Chapter 3 Status (entity type) (Must check one box only):	
Simple truct	Corporation Disregarded entity Partnership
Control Control C	Government Government
	Private foundation International organization
If you entered disregarded entity, partnership, simple trust, or gran claim? If "Yes" complete Part III.	or trust above, is the entity a hybrid making a treaty
5 Chapter 4 Status (FATCA status) (See instructions for details	☐ Yes ☐ No
5 Chapter 4 Status (FATCA status) (See instructions for details and c Nonparticipating FFI (including an FFI related to a Reporting IG	emplete the certification below for the entity's applicable status.)
FFI other than a deemed-compliant FFI participating FFI	Nonreporting IGA FFI, Complete Part XII
exempt beneficial owner).	Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII.
Participating FFI.	
Reporting Model 1 FFI.	International organization. Complete Part XIV.
Reporting Model 2 FFI.	Exempt retirement plans. Complete Part XV.
Registered deemed-compliant FEI (other than a specified that	Entity wholly owned by exempt beneficial owners. Complete Part XVI.
FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII) See instructions.	Territory financial institution. Complete Part XVII.  Excepted nonfinancial group entity. Complete Part XVIII.
Sponsored FFI. Complete Part IV.	Excepted nonfinancial start-up company. Complete Part XIX.
Certified deemed-compliant nonregistering local bank. Complet Part V.	Excepted nonfinancial entity in liquidation or bankruptcy.  Complete Part XX.
Certified deemed-compliant FFI with only low-value accounts.  Complete Part VI.	501(c) organization. Complete Part XXI.     Nonprofit organization. Complete Part XXII.
Certified deemed-compliant sponsored, closely held investment	Publicly traded NFFE or NFFE affiliate of a publicly traded
	corporation. Complete Part XXIII.
Certified deemed-compliant limited life debt investment entity.	Excepted territory NFFE, Complete Part XXIV.  Active NFFE, Complete Part XXV.
Somblete Part VIII.	Passive NFFE. Complete Part XXVI.
<ul> <li>Certain investment entities that do not maintain financial accounts.</li> <li>Complete Part IX.</li> </ul>	Excepted inter-affiliate FFI. Complete Part XXVII.
Owner-documented FFI. Complete Part X.	☐ Direct reporting NFFE.
Restricted distributor, Complete Part XI	Sponsored direct reporting NFFE. Complete Part XXVIII.
Permanent residence address (street, apt. or suite no., or rural route). Do  Building C5. Pyramids Heights Office Park, KM 22 Calvo November 1	Account that is not a financial account.  not use a P.O. box or in-care-of address (other than a registered address).
City of town, state of province include poetal and and	
	Country Egypt
7 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate	Country
8 U.S. taxpayer identification number (TIN), if required 9a GIIN	
9a GIIN	5 Foreign TIN
0 Reference number(s) (see instructions)	3.ME.818 b Foreign TIN 204-898-137

Pari	Disregarded Entity or Branch branch of an FFI in a country other	Receiving Payment. (Complete her than the FFI's country of res	e only if a disregarded entity with a GIIN or a sidence. See instructions.)
11	Chapter 4 Status (FATCA status) of disregarded  Branch treated as nonparticipating FFI.  Participating FFI.	Reporting Model 1 FFI. Reporting Model 2 FFI.	U.S. Branch.
12	Address of disregarded entity or branch (street registered address).	; apt. or suite no., or rural route). Do r	not use a P.O. box or in-care-of address (other than a
	City or town, state or province. Include postal co	ode where appropriate.	
	Country		
13	GIIN (if any)		
	III Claim of Tax Treaty Benefits (	f applicable) (For abouter 2 pu	roces only)
Part		ii applicable). (For chapter 5 pu	iposes only.
14 a	I certify that (check all that apply):  The beneficial owner is a resident of	/pt	within the meaning of the income tax
а	treaty between the United States and that of	20110104	
ь	The heneficial owner derives the item (or	r items) of income for which the tread with limitation on benefits. The following	aty benefits are claimed, and, if applicable, meets the ing are types of limitation on benefits provisions that may
	Government	Company that meets the owner	ship and base erosion test
	Tax exempt pension trust or pension fund	Company that meets the derivation	tive benefits test
	Other tax exempt organization	Company with an item of incom	e that meets active trade or business test
	Publicity traded corporation	Favorable discretionary determi	nation by the U.S. competent authority received
	Subsidiary of a publicly traded corporation	Other (specify Article and parag	raph):
С	The beneficial owner is claiming treaty ben or business of a foreign corporation and me	efits for U.S. source dividends received eets qualified resident status (see instru	d from a foreign corporation or interest from a U.S. trade actions).
15	Special rates and conditions (if applicable—se		
	The beneficial owner is claiming the provisions	of Article and paragraph	
			olding on (specify type of income):
	Explain the additional conditions in the Article to	he beneficial owner meets to be eligible	e for the rate of withholding:
			100 000
Par			
16	Name of sponsoring entity:		
17	Check whichever box applies.		
	I certify that the entity identified in Part I:		
	Is an investment entity;	are an all of the property of the control of the co	and the second second
	. Is not a QI, WP (except to the extent permitte	a in the withholding foreign partnership	agreement), or wit; and

- Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.
- I certify that the entity identified in Part I:
- Is a controlled foreign corporation as defined in section 957(a);
- Is not a QI, WP, or WT;
- is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; and
- Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all
  account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not
  limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or
  payees.

Pag
Form W-8BEN-E (Rev. 7-2017)  Part V Certified Deemed-Compliant Nonregistering Local Bank
18  I certify that the FFI identified in Part I:
Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country.
incorporation or organization;
<ul> <li>Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to subank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than interest in such credit union or cooperative credit organization;</li> </ul>
Does not solicit account holders outside its country of organization;
<ul> <li>Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is advertised to the public and from which the FFI performs solely administrative support functions);</li> </ul>
<ul> <li>Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no member of an expanded affiliated group, the group has no member of an expanded affiliated group, the group has no member of an expanded affiliated group, the group has no member of an expanded affiliated group, the group has no member of an expanded affiliated group, the group has no member of an expanded affiliated group, the group has no member of an expanded affiliated group, the group has no member of an expanded affiliated group, the group has no member of an expanded affiliated group, the group has no member of an expanded affiliated group, the group has no member of an expanded affiliated group, the group has no member of an expanded affiliated group, the group has no member of an expanded affiliated group.</li> </ul>
<ul> <li>Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this part.</li> </ul>
Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts
19 Locatify that the EEI identified in Part I:
<ul> <li>Is not engaged primarily in the business of investing, reinvesting, or trading in securities, partnership interests, commodities, notice principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such secure partnership interest, commodity, notional principal contract, insurance contract or annuity contract;</li> </ul>
<ul> <li>No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess \$50,000 (as determined after applying applicable account aggregation rules); and</li> </ul>
<ul> <li>Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated combined balance sheet as of the end of its most recent accounting year.</li> </ul>
Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle
20 Name of sponsoring entity:
21 Certify that the entity identified in Part I:
<ul> <li>Is an FFI solely because it is an investment entity described in Regulations section 1.1471-5(e)(4);</li> </ul>
• Is not a QL WP, or WT:
<ul> <li>Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by sponsoring entity identified on line 20; and</li> </ul>
<ul> <li>20 or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institution participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if entity owns 100% of the equity interests in the FFI and is itself a sponsored FFI).</li> </ul>
Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity
22
Was in existence as of January 17, 2013;
<ul> <li>Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement;</li> <li>Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under Regulations section 1.1471-5(f)(2)(iv)).</li> </ul>
The state of the Park of the Printer
Market Control of the
<ul> <li>23</li></ul>
Does not maintain financial accounts.  Part X
Part X Owner-Documented FFI  Note: This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 FFI to which this form is given has agreed that
treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.
24a (All owner-documented FFIs check here) I certify that the FFI identified in Part I:
<ul> <li>Does not act as an intermediary;</li> </ul>
Does not accept deposits in the ordinary course of a banking or similar business;
Does not hold, as a substantial portion of its business, financial assets for the account of others;      Least as insurance company for the holding company of an insurance company) that issues or is obligated to make payments with respective process.
the said as increased agree of the holding company of an insurance company that issues or is obligated to make payments with respe

• Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding

company of an insurance company) that issues or is obligated to make payments with respect to a financial account;

· Does not maintain a financial account for any nonparticipating FFI; and

a financial account;

Part W-88EN-E (Rev. 7-2017)	
Check box 24b or 24c, whichever applies.	
b (Continued)	
CHITIN 16-4	
Has provided, or will provide, an FFI owner reporting statement that contains:  U.S. person that owns a direct or	Page 6
(i) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specific the name, address, TIN (if any), and chapter 4 status of every individual and specific the name, address, TIN (if any), and chapter 4 status of every individual and specific payers.	
U.S. person that owns a direct or indirect equity interest in the owner-documentation provided (if required) of every individual and specified u.S. persons);  (ii) The name, address, TIN (if any), and chapter 4 status of every individual and specified u.S. persons);  the payee or any direct or indirect debt interest, which individual and specified U.S. persons.	
(ii) The name and	
owner-doubless, TIN (if any), and chart	rifical
(ii) The name, address, TIN (if any), and chapter 4 status of every individual and specified U.S. person that owns a debt interest in the payee or any direct or indirect equity interest, which includes debt interests in any entity that directly or indirectly or individual and specified U.S. person or indirectly or individual and specifi	Decition Media
s50,000 (disregarding any indirect debt interest, which includes debt interests in any entity that directly or indirectly or ind	pecified
compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons that owns a debt interest in a debt holder of the payee) that constitutes a financial account in excess of the provided of the payee. The payee is a provided, or will provide, valid documentation meeting the requirement.	41-
(iii) Any additional info exempt beneficial by participating File constitutes a financial visit of indirectly or indirectly	ine
Has provided     Has provided	owns
identified	
from the FFI identified in a	
route accounting provided or with	
and that the FFI's documentation with regal representative with a land that the FFI's documentation with research	person
an FFI owner sall the reduirement of the sall of its owners and in the United States within 4 years of the date of page	
c I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 years of the date of payment, and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 years of the date of payment, an FFI owner reporting statement of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iii) for each reviewed the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Regulations section 1.1471-3(d)(6)(iii) for each reviewed the FFI owner reporting statement of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iii) for each reviewed the FFI owner reporting statement of its owners that are specified U.S. persons and the part I have the provided to the entity.	
THE ED THE STORY OF THE STORY O	re has
reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iii) for each reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iii) for each reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iv) and FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable (optional, see instructions).  I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified in Part I has also provided. Operates as a distributor scheck here) I certify that the entity identified in Part I has also provided.  Operates as a distributor with respect to all of its owners and addition in the United States stating that the firm or representative that the firm or representative to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iv).  The FFI identified in Regulations section 1.1471-3(d)(6)(iv).  I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified in Regulations section 1.1471-3(d)(6)(iv).	(A)(2).
beneficiation	)vide
Part XI Restricted as:	
25a Contingent beneficiation	
25a (All restricted Distributor (All restricted distributors check here) I certify that the entity identified in Part I:  • Provides investment services to at least of the service of the	
Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished; Is required to perform AML due diligence procedures under the anti-money laundering.  Operates solety in the stricted distributors with respect to which this form is furnished;  Operates solety in the stricted distributors with respect to which this form is furnished;	ified
Is required to perform AML due diligence procedures under the anti-money laundering laws of its customers are related to each other country of incorporation or organization, has no fixed place of business outside.      Does not solicit customers outside in.      Is required to perform AML due diligence procedures under the anti-money laundering laws of its customers are related to each other country of incorporation or organization, has no fixed place of business outside.      Does not solicit customers outside in.      It is a so	1000000
compliant jurisdictions. AML due diligence procedures unrelated to each other and learning the with respect to which this form is a	3000
<ul> <li>Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the sar than no more than \$175 million in total assets under management and</li> <li>Is not as the standard of the standard or organization;</li> <li>Is not as the standard of the standard or organization;</li> <li>Is not as the standard of the standard or organization;</li> <li>Is not as the standard organization;</li> </ul>	
country of incorporation of incorporatio	,
• Does and portation or organization or organization, has no fine page and provided in the page of the	rc .
the solicit customers outside its affiliated group its affiliated place of business outside	· r-
<ul> <li>Does not solicit customers outside its country of incorporation or organization, has no fixed place of business outside of that country, and has the sar the most recent accounting year;</li> <li>Is not a member of an expanded affiliated group that has more than \$500 million in total assets under ment for organization;</li> <li>Does not distribute any debt or see a combined or consolitation.</li> </ul>	
the thost recent accounting year.	лe
• Is not a member of an over	
in gross revenue for its most an expanded affiliated group that have	
Does not digitally be accounting year on a series than \$500 million in the statement for	)r
owners, or nanadate any debt or securities at a combined or consolidated in a security of the securities at a combined or consolidated in a security of the securities at a combined or consolidated in a security of the securities at a combined or consolidated in a security of the securi	
S not a member of an expanded affiliated group that has more than \$500 million in total assets under management for its most recent accounting year on a combined or consolidated income statement for owners, or nonparticipating FFis.  Check box 25b or 25c, whichever applies	n
<ul> <li>Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S.</li> <li>Check box 25b or 25c, whichever applies.</li> <li>I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made resident individuals and is currently bound by a distribution agreement prohibition on the sale of the sale of the sale of the restricted fund with respect to which this form is furnished that are made specified U.S. person, passive NFFEs with one or more substantial U.S.</li> </ul>	'
after December 21 with respect to all sales at the	
Solution of the entity identified to equity interests in the	
resident individuals and is currently bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.  passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.  passive NFFE with one or more substantial U.S. owners or prohibition on the sale of debt.	
specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.  c Discurrently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to U.S. entities and U.S. passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.	
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passive burse to U.S. entities and U.S. owners, or nonnext of the sale of the U.S. entities and U.S.	
restriction with one or more substant that contains a graphic in the substantial substanti	
identified in the distribution on the sale of debt or a dept of debt or a de	
Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to U.S. entities and U.S. passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI. restriction was included in its distribution agreement, has reviewed all accounts related to such sales made prior to the time that such a persons, passive NFFE.	
persons, page the securities to a distribute of the time that the securities to a distribute of the time that	
passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFI or reporting Model 1 FFI securities which the procedures	
or reporting Model 1 FFI sequence or retired any, or caused the procedures	
identified in Regulations section 1.1471-4(c) applicable to preexisting accounts related to such sales in accordance with the procedures persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.	
fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. person, fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. owners, or nonparticipating FFIs.	
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**Meets the entity identified in Part I:  **Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable (GA is a   Model 1 (GA or a   Model 2	art XII	1	1000	Nonreporting IGA FFI	Pa
*Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable (GA bat between the United Stat is treated as a	i Lice			tify that the entity identified in Part I:	
if applicable, see instructions):  If applicable, see instructions):  If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor  If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor  Intervitee is: U.S. Foreign  Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue  27   Certify that the entity identified in Part Is the beneficial owner of the payment, and is not engaged in commercial financial activities onliquitins for which this form is submitted (except as permitted in Regulations section 1,1471-6(N)(2)).  Part XIV International Organization  Check box 28a or 28b, whichever applies.  28a   I certify that the entity identified in Part Is an international organization described in section 7701(a)(15).  b   I certify that the entity identified in Part Is an international organization under a foreign law similar to the International Organizations Improvementation or supranational organization under a foreign law similar to the International Organizations Improvementation or supranational organization under a foreign law similar to the International Organizations Improvementation or supranational organization under a foreign law similar to the International Organizations Improvementation or supranational organization under a foreign law similar to the International Organizations Improvementation or supranational organization under a foreign law similar to the International Organizations Improvementation or supranational organization under a foreign law similar to the International Organizations Improvementation or supranational organization under a foreign law similar to the International Organizations Improvementation or supranational organization under a foreign law similar to the International Organizations Improvementation organization under a foreign law similar to the International Organizations Improvementation organization under a foreign law similar to the Internatio	Meet	• M	• Me	the requirements to be considered a nonreporting financial legitively	
if applicable, see instructions):  If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor  If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor  The trustee is: U.S.   Foreign  Part XII  Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue  27   Lecrify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial financial activities obligations for which this form is submitted (except as permitted in Regulations section 1,1471-6(N)(2)).  Part XIV  International Organization  Part XIV International Organization  Part XIV   International Organization  Part XIV   International Organization  Part XIV   International Organization  Part XIV   International Organization  Part XIV   International Organization  Part XIV   International Organization  Part XIV   International Organization  Part XIV   International Organization  Part XIV   International Organization  Part XIV   International Organization of part I:  Is a congrixed as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Images or internative in Part II is an international organization under a foreign law similar to the International Organizations Images or internative International Organizations Images or internative International Organizations Images International Organizations Images Internative International Organizations Images International Organizatio		_	_	institution pursuant to an applicable IGA between the t	United States and
If applicable, see instructions):  If you are a trustee documented trust or a sponsored entity, provide the name of the trustee or sponsor  The trustee is: U.S.   Foreign  Park XIII   Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue  I certify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial financial activities type engaged in by an insurance company, costodial institution, or depository institution with respect to the payments, acc obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).  Part XIV   International Organization  Therenational Organization  Therenational Organization  Therenational Organization  Licertify that the entity identified in Part I is an international organization described in section 7701(a)(18).  I certify that the entity identified in Part I is an international organization under a foreign law similar to the International Organizations in the certify that the entity identified in Part I is an international organization under a foreign law similar to the International Organizations in a repeat of the entity's income does not inture to any private person; and  Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance or custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except and in Regulations section 1.1471-6(h)(Z)).  Exempt Retirement Plans  I is separated principally to administer or provide pension or retirement benefits; and  I is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such is as a resident of the other country which satisfies any applicable finitiation on benefits (or any combination thereof) to beneficiaries that are employees of one or more employers in consideration for services rende	is treat	is tr	is tre	ed as a Model 1 IGA or a	Model 2 ICA.
Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue  27   certify that the entity identified in Part Is the beneficial owner of the payment, and is not engaged in commercial financial activities type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, acc by the payment of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance of custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (e.   2irt XV Exempt Retirement Plans  beck box 29a, b, c, d, e, orf, whichever applies.  2a   certify that the entity identified in Part I:  s is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits):  is setablished in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits):  is soperated principally to administer or provide pension or retirement benefits; and  is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be antitled to benefits if it derived any such is as a resident of the other country with which statisfies any applicable limitation on benefits from payments of the other country with which statisfies any applicable limitation on benefits for any combination thereof) to beneficiaries that are employees of one or more employers in	(if app	(if a	(if ar	cable, see instructions: under the provisions of the applicable IGA or	Treasury regulation
Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue  27	• If you	• ff :	• If y	are a trustee documented trust as a	Transary regulation
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<ul> <li>No single beneficiary has a right to more than 5% of the FFI's assets;</li> <li>Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities country in which the fund is established or operated; and</li> <li>(i) Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its as a retirement or pension plan;</li> <li>(ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans des in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in Regulations section 1.1471-5(b)(2)(i)(A));</li> <li>(iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retire and pension accounts), to retirement and pension accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retire funds described in this part or in an applicable Model 1 or Model 2 IGA); or</li> <li>(iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annual.</li> </ul>	<ul> <li>Is organized</li> <li>employee</li> </ul>	is o nplo	is or aploy	lized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries	s that are form
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Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its as a retirement or pension plan;  (ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans des in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in Regulations section 1.1471-5(b)(2)(i)(A));  (iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retire and pension accounts), to retirement and pension accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retire funds described in this part or in an applicable Model 1 or Model 2 IGA); or  (iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 anguals.)	• Is subje	ls su	s sul	at to government regulation and of the FFI's assets;	
is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its as a retirement or pension plan;  (ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans des in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in Regulations section 1.1471-5(b)(2)(i)(A));  (iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retire and pension accounts), to retirement and pension accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retire funds described in this part or in an applicable Model 1 or Model 2 IGA); or  (iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 angusts.	country in	unto	untry	which the fund is established or provides annual information reporting about its beneficiaries to the relevant to	modern der eine eine
<ul> <li>(ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans des in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in Regulations section 1.1471-5(b)(2)(i)(A));</li> <li>(iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retire and pension accounts), to retirement and pension accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retire funds described in this part or in an applicable Model 1 or Model 2 IGA); or</li> <li>(iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 anguals.</li> </ul>	(i) Is	(i)	(i)	generally exempt from tax on investment income under the laws of the country is which the	authorities in th
(iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retire and pension accounts), to retirement and pension accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retire funds described in this part or in an applicable Model 1 or Model 2 IGA, or to other retire (iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 anguals.	(ii) ₽	Giñ	(in	a retirement or pension plan;	s due to its statu
(iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retire and pension accounts), to retirement and pension accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retire funds described in this part or in an applicable Model 1 or Model 2 IGA, or to other retire funds contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 applied to the fund by reference to earned income of the employee or may not exceed \$50,000 applied to the fund by reference to earned income of the employee or may not exceed \$50,000 applied to the fund by reference to earned income of the employee or may not exceed \$50,000 applied to the fund by reference to earned income of the employee or may not exceed \$50,000 applied to the fund by reference to earned income of the employee or may not exceed \$50,000 applied to the fund by reference to earned income of the employee or may not exceed \$50,000 applied to the fund by reference to earned income of the employee or may not exceed \$50,000 applied to the fund by reference to earned income of the employee or may not exceed \$50,000 applied to the fund by reference to earned income of the employee.				To Widder 2 IGA, or accounts described in Regulations section 1 1471 State Petitement To	inds described in
(iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 appeals.	(iii) Eit dis an fur		(iii) :	ner does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related before the occurrence of specified events related pension accounts), to retirement and pension accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referred by the section of this part or in an applicable Model 1 or Model 2 IGA), or to	ted to retirement ring to retiremen
• Is Occapited for the Original In Part I:	(iv) Lin	(iv)	(iv) !	its contributions by employees to the fund by reference to earned income of the employee or may not exceed SSD,	000
employees of or the provision of retirement, disability, or death benefits (or any combined to	<ul> <li>is organ</li> </ul>	s org	orga	red for the provision of retirement is a set	ooo annualiy,
employees of one or more employers in consideration for services rendered;  Has fewer than 50 participants;	<ul> <li>Has fewe</li> </ul>	as fe	as fev	than 50 participants:	that are former
<ul> <li>Is sponsored by one or more employers each of which is not an investigation.</li> </ul>	<ul> <li>Is sponso</li> </ul>	spor	spon	ed by one or more employers each of which is not an investigation	
Employee and employer contributions to the first of an investment entity or passive NFFE;	• Employee	mpla	nplo)	and employer contributions to the first (cf.)	
<ul> <li>Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retiremen limited by reference to earned income and compensation of the employee, respectively;</li> </ul>	pension ac	sion	sion a	ounts described in an applicable Advantage and Country and Secretary of assets from other plans described in this part	, retirement and -5(b)(2)(i)(A)) are

• Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; and

• Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates. Form W-8BEN-E (Rev. 7-2017)

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Part	Exempt Retirement Plans (continued)
d	I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other
	han the requirement that the plan be funded by a trust created or organized in the United States.
е	I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds
	described in this part or in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring retirement and pension accounts), or retirement and pension accounts), or retirement and pension accounts.
ť	□ I certify that the entity identified in Part I:
	<ul> <li>Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possess (each as defined in Regulations section 1,1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to prov retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or person designated by such employees); or</li> </ul>
	<ul> <li>Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possess (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to prov retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are consideration of personal services performed for the sponsor.</li> </ul>
Part	Entity Wholly Owned by Exempt Beneficial Owners
30	I certify that the entity identified in Part I:
	Is an FFI solely because it is an investment entity;
	<ul> <li>Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in Regulations section 1.1471-6 of an applicable Model 1 or Model 2 IGA;</li> </ul>
	<ul> <li>Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or exempt beneficial owner described in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA.</li> </ul>
	<ul> <li>Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equinterest in the entity; and</li> </ul>
	<ul> <li>Has provided documentation establishing that every owner of the entity is an entity described in Regulations section 1.1471-6(b), (c), (d), (f) and/or (g) without regard to whether such owners are beneficial owners.</li> </ul>
Part	
31	I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.
Part :	
32	1 certify that the entity identified in Part I:
	<ul> <li>Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described</li> <li>Regulations section 1.1471-5(e)(5)(i)(C) through (E);</li> </ul>
	<ul> <li>Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(i)(B);</li> </ul>
	<ul> <li>Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); and</li> </ul>
	<ul> <li>Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or investment vehicle with an investment strategy to acquire or fund companies and then hold interests in those companies as capital assets investment purposes.</li> </ul>
Part	KIX Excepted Nonfinancial Start-Up Company
33	I certify that the entity identified in Part I:     Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business)
	(date must be less than 24 months prior to date of payment);
	• Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line business other than that of a financial institution or passive NFFE;
	• Is investing capital into assets with the intent to operate a business other than that of a financial institution; and
	• Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purpose
Part	
34	☐ I certify that the entity identified in Part I:
	Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on
	<ul> <li>During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;</li> </ul>
	<ul> <li>Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonlinerentity; and</li> </ul>
	<ul> <li>Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remain bankruptcy or liquidation for more than 3 years.</li> </ul>
	Form W-8BEN-E (Rev. 7-2

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rt X	
	the state of the s
	Has been issued a determination letter from the IRS that is currently in effect concluding that the payer is a second of
	dated or
	payee is a foreign private foundation).
rt X	Nonprofit Organization
	Nonprofit Organization  I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements.  I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements.
	The entity is established and maintained in its country or residence exclusively for religious, sharing and maintained in its country or residence exclusively for religious,
	the balders or members who have a proprietary or beneficial interest in the
	<ul> <li>Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or documents of the entity's to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property</li> </ul>
	<ul> <li>The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity of the entity of the entity is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country or residence or any political subdivision thereof.</li> </ul>
-	A SECT. Affiliate of a Publicly Traded Corporation
110	Publicly Traded NFFE or NFFE Attitude of a rubiloty traded say
	box 37a or 37b, whichever applies.
7a	I certify that:     The entity identified in Part I is a foreign corporation that is not a financial institution; and
	The stable of such corporation is regularly traded on one or more established securities make a
	(name one securities exchange upon which the stock is regularly traded).
р	Certify that:
	<ul> <li>The entity identified in Part I is a foreign corporation that is not a financial institution;</li> <li>The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on a established securities market;</li> </ul>
	established securities market;  The name of the entity, the stock of which is regularly traded on an established securities market, is; and; and
	The name of the securities market on which the stock is regularly traded is
	XXIV Excepted Territory NFFE
	The state of the s
38	I certify that:     The entity identified in Part I is an entity that is organized in a possession of the United States;
	• The entity identified in Part I:
	<ul> <li>The entity identified in Fact.</li> <li>(i) Does not accept deposits in the ordinary course of a banking or similar business;</li> <li>(ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; or</li> <li>(iii) Does not hold, as a substantial portion of its business, financial assets for the account of others; or</li> </ul>
	(ii) Does not hold, as a substantial portion of its business, innancial assets to the december of its obligated to make payments w (iii) Is not an Insurance company (or the holding company of an insurance company) that issues or is obligated to make payments w
	(iii) Is not an insurance company for the floriding company of the floriding company of an insurance company for the floriding company of an insurance company of an insur
	respect to a financial account; and  • All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.
Total Control	
art	
39	I certify that:     The entity identified in Part I is a foreign entity that is not a financial institution;
	<ul> <li>The entity identified in Part 1s a toleign entity state of the preceding calendar year is passive income; and</li> <li>Less than 50% of such entity's gross income for the preceding calendar year is passive income; and</li> </ul>
	<ul> <li>Less than 50% of such entity's gross income for the preceding calerdar year is passive income.</li> <li>Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income.</li> <li>Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income.</li> </ul>
	<ul> <li>Less than 50% of the assets held by such entity are assets that produce of are flect for the definition of passive income).</li> <li>weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).</li> </ul>
1000	
40a	Passive NFFE  I certify that the entity identified in Part Lis a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, ac NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.
Chec	k box 40b or 40c, whichever applies.
E	The state of the continuidentified in Part I has no substantial old, owners (or, owners)
. h	

W 655N 5 (SAL 7 0017)		C	Page 8		
orm W-88EN-E (Rev. 7-2017) Part XXVII Excepted Inter-Aff	filiate FFI				
41  certify that the entity identi	ified in Part I:				
- In a mambar of an expanded affil	- In a mambar of an expanded affiliated group:				
Does not maintain financial ac	counts (other than accounts maintained for members of its expand	200 dilligion 3.4-5.	with or receive		
Does not hold an account (oth     The second s	ner than depository accounts in the country in which the ent agent other than a member of its expanded affiliated group;	ity is operating to pay for expense; and			
Has not agreed to report under institution, including a member of	Regulations section 1.1471-4(d)(2)(ii)(C) or otherwise act as an	agent for chapter 4 purposes on b	ehalf of any financial		
institution, including a member of	Reporting NFFE (see instructions for when this	is permitted)			
An Name of enongoring entity:					
Name of sponsoring entity:  1 Certify that the entity ident	tified in Part I is a direct reporting NFFE that is sponsored by	the entity identified on line 42.			
DELIVEY Substantial II S. C.	Owners of Passive NFFE				
	ame, address, and TIN of each substantial U.S. owner of the form to an FFI treated as a reporting Model 1 FFI or reportin	NFFE. Please see the instruction g Model 2 FFI, an NFFE may also	o use this part for		
Name	Address		TIN		
Part XXX Certification					
Under penalties of perjury, I declare that I have	ave examined the information on this form and to the best of my kno	wledge and belief it is true, correct, a	nd complete. I further		
certify under penalties of perjury that:  • The entity identified on line 1 of	this form is the beneficial owner of all the income to which this for	m relates, is using this form to certify	y its status for chapter 4		
purposes, or is a merchant submit	tting this form for purposes of section 6050vv;				
<ul> <li>The entity identified on line 1 of</li> </ul>	this form is not a U.S. person;	business in the United States. (b) effe	ectively connected but is		
not subject to tax under an incom-	elates is: (a) not effectively connected with the conduct of a trade or e tax treaty, or (c) the partner's share of a partnership's effectively or	Alliected income, and	,		
a For broker transactions or barte	r exchanges, the beneficial owner is an exempt foreign person as de	fined in the instructions.			
and the standard form to be pro-	ovided to any withholding agent that has control, receipt, or custody of sburse or make payments of the income of which the entity on line 1	of the income of which the entity on II	ne 1 is the beneticial		
agree that I will submit a new form with	nin 30 days if any certification on this form becomes incorrect.				
		mal Abael Naga	12-07-2020		
Sign Here		mel Aboel Naga	Date (MM-DD-YYYY)		
Signature of indi-	vidual authorized to sign for beneficial owner	Print Name	Date (MINI-DD-1111)		
✓ I certify that I !	nave the capacity to sign for the entity identified on line 1	of this form.			