EXHIBIT F-4

W-9 Form
### Form W-9

( MASSACHUSETTS SUBSTITUTE W-9 FORM)

Rev. April 2009

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### Request for Taxpayer Identification Number and Certification

Completed form should be given to the requesting department or the department you are currently doing business with.

<table>
<thead>
<tr>
<th>Name</th>
<th>(List legal name, if joint names, list first &amp; circle the name of the person whose TIN you enter in Part I) See Specific Instruction on page 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business name</td>
<td>(See Specific Instruction on page 2)</td>
</tr>
</tbody>
</table>

Check the appropriate box:  □ Individual/Sole proprietor     □ Corporation     □ Partnership     □ Other

#### Part I  Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. 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 2. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 2.

Note: If the account is in more than one name, see the chart on page 2 for guidelines on whose number to enter.

Vendors: Dunn and Bradstreet Universal Numbering System (DUNS)

<table>
<thead>
<tr>
<th>Social security number</th>
<th>□□□□-□□□□-□□□□</th>
</tr>
</thead>
<tbody>
<tr>
<td>OR Employer identification number</td>
<td>□□□□-□□□□-□□□□</td>
</tr>
</tbody>
</table>

| DUNS | □□□□□□□□□□ |

#### 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 Services (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 an U.S. person (including an U.S. resident alien).

4. I am currently a Commonwealth of Massachusetts’s state employee: (check one): No_____ Yes _____  If yes, in compliance with the State Ethics Commission requirements.

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.

<table>
<thead>
<tr>
<th>Sign Here</th>
<th>Authorized Signature ▶</th>
<th>Date ▶</th>
</tr>
</thead>
</table>

#### Purpose of Form

A person who is required to file an information return with the IRS must get your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or debt, or contributions you made to a retirement program.

Use Form W-9 only if you are a U.S. person (including a resident alien), to give your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify the TIN you are giving is correct (or you are waiting for a number to be issued).

2. Certify you are not subject to backup withholding.

If you are a foreign person, use the conditions. This is called “backup withholding.” Payments that may be subject to backup withholding include 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.

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 not be subject to backup withholding. 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 2 for details), 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 Part II instructions on page 2.

#### 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.

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.Sensitivity level – high (when filled in) low (when blank)
appropriate Form W-8. See Pub 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations.

**What is backup withholding?** Persons making certain payments to you must withhold a designated percentage, currently 28% and pay to the IRS of such payments under certain

3. The IRS tells the requester that you furnished an incorrect TIN, or

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends only), or

**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

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. Get 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 get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS’s Internet Web Site www.irs.gov.

If you 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: Writing “Applied For” means that you have already applied for a TIN or that you intend to apply for one soon.

Part II - Certification

To establish to the paying agent that your TIN is correct or you are a U.S. person, or resident alien, sign Form W-9.

For a joint account, only the person whole TIN is shown in Part I should sign (when required).

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

Dunn and Bradstreet Universal Numbering System (DUNS) number requirement – The United States Office of Management and Budget (OMB) requires all vendors that receive federal grant funds have their DUNS number recorded with and subsequently reported to the granting agency. If a contractor has multiple DUNS numbers the contractor should provide the primary number listed with the Federal government’s Central Contractor Registration (CCR) at www.ccr.gov. Any entity that does not have a DUNS number can apply for one on-line at http://www.dnb.com under the DNB D-U-N Number Tab.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to give your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or MSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold a designated percentage, currently 26% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

What Name and Number to Give the Requester

<table>
<thead>
<tr>
<th>For this type of account:</th>
<th>Give name and SSN of:</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Individual</td>
<td>The individual</td>
</tr>
<tr>
<td>2. Two or more individuals (joint account)</td>
<td>The actual owner of the account or, if combined funds, the first individual on the account ¹</td>
</tr>
<tr>
<td>3. Custodian account of a minor (Uniform Gift to Minors Act)</td>
<td>The minor ²</td>
</tr>
<tr>
<td>4. a. The usual revocable savings trust (grantor is also trustee)</td>
<td>The grantor-trustee ³</td>
</tr>
<tr>
<td>4. b. So-called trust account that is not a legal or valid trust under state law</td>
<td>The actual owner ⁴</td>
</tr>
<tr>
<td>5. Sole proprietorship</td>
<td>The owner ³</td>
</tr>
<tr>
<td>6. Sole proprietorship</td>
<td>The owner ⁵</td>
</tr>
<tr>
<td>7. A valid trust, estate, or pension trust</td>
<td>The corporation</td>
</tr>
<tr>
<td>8. Corporate</td>
<td>The organization</td>
</tr>
<tr>
<td>9. Association, club, religious, charitable, educational, or other tax-exempt organization</td>
<td>The partnership</td>
</tr>
<tr>
<td>10. Partnership</td>
<td>The broker or nominee</td>
</tr>
<tr>
<td>11. A broker or registered nominee</td>
<td>The public entity</td>
</tr>
<tr>
<td>12. 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</td>
<td></td>
</tr>
</tbody>
</table>

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, but you may also enter your business or “DBA” name. You may use either your SSN or EIN (if you have one).

⁴ List first and circle the name of the legal 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.)

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.

If you have questions on completing this form, please contact the Office of the State Comptroller. (617) 973-2468.

Upon completion of this form, please send it to the Commonwealth of Massachusetts Department you are doing business with.