## SHORT FORM PURCHASE OF SERVICE CONTRACT

The parties to this Short Form Purchase of Goods	5. City's Obligations:		
and/or Services Contract (Contract) do mutually agree and promise as follows:	The City shall pay Contractor		
1. Parties:	as follows:		
	Up to a maximum of \$\$10,200.00		
The parties to this Contract are the:  CITY OF DESERT HOT SPRINGS  CALIFORNIA, a municipal corporation (City) and the following named Contractor:			
The Pun Group LLP  Name			
200 E. Sandpointe Avenue, Suite 600	6. Supplemental Conditions:		
Address	This Contract is subject to the Supplemental		
Santa Ana CA 92707 City State Zip	Conditions attached hereto, which are incorporated herein by reference.		
(949) 777-8801 Ken.Pun@pungroup.com	7. Signatures:		
Phone Email			
4016990 BL 3020 Exp. 05/13/2017	These signatures attest the parties' agreement hereto:		
Taxpayer ID No. City Business License No.	nereto.		
2. Term:	CONTRACTOR:		
The effective date of this contract is: 2/7/17 and it terminates 10/31/2017			
unless sooner terminated as provided herein.	Signature Date		
3. Payment Limit:	Ken Pun, Managing Partner		
	Name / Title		
City's total payments to Contractor under this contract shall not exceed \$ \$10,200.00	Choose One:, CALIFORNIA, a municipal corporation:		
4. Contractor's Obligations:	By:		
(a) To the satisfaction of the City's Project Manager, Contractor shall provide the following	City Manager Date  By: Project Manager Date		
goods and/or services:	Project Manager Date		
Preparation of Desert Hot Springs Health & Wellness	Rv.		
Foundation Financial Statements for the fiscal year ending June 30, 2017 and the state and federal tax returns completed with time prescribed.	By: Department Head Date		
·	Approved as to content/Insurance:		
(b) Contractor shall perform the above-referenced services or delivery the required goods at or to	By:Administrative Services Director Date		
the following specified location/s:	Administrative Services Director Date		

will be completed at Pun Group offices.

Field audit work will be performed at 65950 Pierson Boulevard in Desert Hot Springs; balance of the work

### SUPPLEMENTAL CONDITIONS

- 1. <u>Independent Contractor</u>. It is expressly agreed that Contractor is to perform or deliver the goods and/or services described herein as an independent contractor pursuant to California Labor Code Section 3353, under the control of the City as to the result of his work only but not as to the means by which such result is accomplished. Nothing contained herein shall in any way be construed to make Contractor or any of its agents or employees, an agent, employee or representative of the Agency. Contractor shall be entirely responsible for the compensation of any assistants, employees, and subcontractors used by Contractor in providing said goods and/or services.
- 2. <u>Termination</u>. This Contract shall automatically terminate when the total accumulated compensation paid or due to Contractor under this Contract reaches \$\frac{10,200.00}{200.00}\$. The City shall not be responsible for compensating Contractor for any amounts in excess of \$\frac{10,200.00}{200.00}\$.
- 3. <u>Cancellation</u>. Either the Agency or Contractor may cancel this Contract at any time upon giving the other party five (5) calendar days' written notice of such cancellation. In the event of cancellation, the City shall be liable only to pay to the Contractor compensation for services rendered up to the date of the Contract's cancellation. Under no circumstances shall Agency be responsible for payment of lost profits, or damages beyond the total amount of compensation set in this Contract.
- 4. <u>Assignment</u>. Contractor shall not assign this Contract, or any part thereof, or any right of the Contractor hereunder without the prior written consent of the City.
- 5. Indemnification. To the furthest extent allowed by law, Contractor shall indemnify, hold harmless and defend City and each of its officers, officials, employees, agents and volunteers from any and all loss, liability, fines, penalties, forfeitures, costs and damages (whether in contract, tort or strict liability, including but not limited to personal injury, death at any time and property equity (including attorney's fees and litigation expenses), arising or alleged to have arisen directly or indirectly out of performance of this Contract. Contractor's obligations under the preceding sentence shall apply regardless of whether City or any of its officers, officials, employees, agents or volunteers are negligent, but shall not apply to any loss, liability, fines, penalties, forfeitures, costs or damages caused solely by the gross negligence, or caused by the willful misconduct, of City or any of its officers, officials, employees, agents or volunteers.

If Contractor should subcontract all or any portion of the work to be performed under this Contract, Contractor shall require each subcontractor to indemnify, hold harmless and defend City and each of its officers, officials, employees, agents and volunteers in accordance with the terms of the preceding paragraph.

This section shall survive termination or expiration of this Contract.

- 6. Anti-Discrimination. Contractor agrees to observe the provisions of the City's Anti-Discrimination Policy and Title VII of the Civil Rights Act of 1964, obligating every contractor or subcontractor under a contract or subcontract to the City of Desert Hot Springs for public works or for goods and/or services to refrain from discriminatory employment practices on the basis of the race, color, sex, sexual orientation, religious creed, national origin or ancestry of any employee of, or applicant for employment with, such contractor or subcontractor.
- 7. <u>Legal Responsibilities.</u> The Contractor shall keep itself informed of State, and Federal laws and regulations and local Municipal codes which in any manner affect those employed by it or in any way affect the performance of its service pursuant to this Agreement. The Contractor shall at all times observe and comply with all such laws and regulations. The City, and its officers and employees, shall not be liable at law or in equity occasioned by failure of the Contractor to comply with this section.
- 8. <u>Insurance</u>. Contractor shall pay for and maintain in full force and effect all policies of insurance required hereunder with an insurance company(ies) either (i) admitted by the California Insurance commissioner to do business in the State of California and rated not less than "A-VII" in Best's Insurance Rating Guide, or (ii) authorized by the City Manager or his/her designee at any time and in his/her sole discretion. The following policies of insurance are required:
  - i. COMMERICIAL GENERAL LIABILITY insurance which shall be at least as broad as the most current version of Insurance Services Office (ISO) form CG 00 01 and shall include insurance for "bodily injury", "property damage" and "personal and advertising injury", including premises and operation, products and completed operations and contractual liability with limits of liability of not less than \$2,000,000 per occurrence and \$4,000,000 general aggregate for bodily injury and property damage, \$1,000,000 per occurrence for personal and advertising injury and \$4,000,000 aggregate for products and completed operations.
  - ii. COMMERCIAL AUTOMOBILE LIABILITY insurance which shall be at least as broad as the most current version of Insurance Services Office (ISO) form CA 00 01 and shall include coverage for "any auto" with limits of liability or not less than \$1,000,000 per accident for bodily and property damage.
  - iii. WORKERS' COMPENSATION insurance as required under the California Labor Code.
  - iv. EMPLOYERS' LIABILITY insurance with minimum limits of \$1,000,000 each accident, \$1,000,000 disease each employee and \$1,000,000 disease policy limit.

In the event Contractor purchases an Umbrella or Excess insurance policy(ies) to meet the minimum limits of insurance set forth above, this insurance policy(ies) shall "follow form" and afford no less coverage than the primary insurance policy(ies).

Contractor shall be responsible for payment of any deductibles contained in any insurance policies required hereunder and Vendor shall also be responsible for payment of any self-insured retentions.

All policies of insurance required hereunder shall be endorsed to provide that the coverage shall not be cancelled, non-renewed, reduced in coverage or in limits except after thirty (30) calendar day written notice by certified mail, return receipt requested, has been given to the City. Upon issuance by the insurer, broker or agent of a notice of cancellation, non-renewal or reduction in coverage or limits, Contractor shall furnish City with a new certificate and applicable endorsements for such policy(ies). In the event any policy(ies) are due to expire during this Contract, Contractor shall provide a new certificate and all applicable endorsements evidencing renewal of such policy(ies) not less than 15 calendar days prior to the expiration date of the expiring policy(ies).

9. <u>Payment of Prevailing Wages</u>. City hereby notifies Contractor that pursuant to California Labor Code Section 1720 et seq., Contractor may be legally obligated to pay prevailing wages for the services called for in this Contract whether City requires the payment of prevailing wages or not.

### **BUSINESS LICENSE**

# CITY OF DESERT HOT SPRINGS

TAX COLLECTOR'S OFFICE, City of Desert Hot Springs. The person, firm or corporation named below, and whose residence of place of business is located as there shown, having this day paid to the Tax Collector the sum specified, is hereby licensed to engage in the business, profession or occupation named, in the City of Desert Hot Springs, for the term ending on the date which appears stated on this license. This license is issued pursuant and subject to all the Lews and Ordinances regulating license fees adopted by the City Council and applicable to the conduct of such business, profession or occupation in the City of Desert Hot Springs. The person, firm corporation below named is hereby granted license pursuant to the provisions of the Desert Hot Springs Business License Ordinance and all other Ordinances of the City of Desert Hot Springs to engage in, carry on or conduct in the City of Desert Hot Springs, the business, trade calling, profession or exhibition, described as follows. This license is assued without verification that the licensee is subject to or exempt from licensing by the State of California. The law requires a sworn statement of business transacted.

**BUSINESS NAME:** 

THE PUN GROUP, LLP

**BUSINESS LOCATION: 200 EAST SANDPOINTE AVE. STE. 600** 

SANTA ANA, CA 92707

**BUSINESS OWNER:** 

KENNETH H PUN

THE PUN GROUP, LLP

200 EAST SANDPOINTE AVE. STE. 600

SANTA ANA, CA 92707

DESCRIPTION: Accountant/CPA/Tax Prep

UNITS:

**EMPLOYEES:** 

Business License Number: 3020

Effective Date:

5/14/2016

Expiration Date:

5/13/2017

# .... W-9

(Rev. December 2014) Department of the Treasury oternal Revenus Service

# Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the JRS.

Individualsola proprietions of page 3]-	The Pun Group, LLP  2 Business name/dieregarded entity name. If different from above  3 Check appropriate box for federal fax classification; check gety one of the following seven boxis:   Individual/sole proprietor	The Pun Group, LLP  Business name/disregarded entity name, if other entition above  S Check appropriate box for federal fax classification, check only one of the following seven boxiss:  Individual/sole proprietar or,  Ind
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interest pairt, acquisition or abandonment of secured property, pancellation of debt, contributions to an individual retirement arrangement (IHA), and	Service (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  i am a U.S. bitizen or other U.S. person (defined below); and  The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct:  Indication instructions. You must cross out from 2 above if you have been notified by the IRS that you are currently subject to backup withholding.	Under penalties of panury, Lostify that:  1. The number shown on this form is my correct taxpayer identification number (or Lam waiting for a number to be issued to me); and  2. Lam not subject to backup withholding because: (a) Lam exempt from backup withholding, or (b) Lave not been notified by the Internal Revenue Service (IRS) that Lam subject to backup withholding as a result of a failure to report all interest or dividends; or (c) the IRS has notified me that Lam no longer subject to backup withholding; and  3. Lam a U.S. citizen or other U.S. person (defined below); and  4. The FATCA code(s) entered on this form (if any) indicating that Lam exempt from FATCA reporting is correct.  Contrigation instructions. You must cross out than 2 above if you have been notified by the IRS that you are currently subject to backup withholding.
generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the	Service (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  I am a U.S. citizen or other U.S. person (defined below); and  The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct:  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 accuse you have railed to report all interest and dividends on your tax return. For real estate transactions, Item 2 does not apply. For mortgage agency later and ulstifun or abandonment of secured property, cancellation of debt. contributions to an individual retirement arrangement (IRA), and	Under panalties of partury. Locatify 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 Ravenue Service (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 to longer subject to backup withholding; and  3. I am a U.S. oilizen or other U.S. person (defined below); and  4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  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. For mongage interest paid, acquisition or abandonment of secured property, bancellation of debt, contributions to an individual retirement arrangement (IFA), and
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	Service (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  I am a U.S. chizen or other U.S. person (defined below); and  The FAYCA code(s) entered on this form (if any) indicating that I am exempt from FAYCA reporting is correct:  Identification instructions. You must cross out Itam 2 above if you have been notified by the IRS that you are currently subject to backup withholding required you have reflect to report all interest end dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured properly, cancellation of debt, contributions to an individual retirement arrangement (IRA), and renerally, payments other than interest and dividends, you are not required to sign the cartification; but you must provide your correct TIN. See the instructions on page 3.	Under panalties of partury. Locatify 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 Ravenue Service (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 to longer subject to backup withholding; and.  3. I am a U.S. citizen or other U.S. person (defined below); and  4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  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. For mongage interest paid, acquisition or abandonment of secured property, bancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification; but you must provide your correct TIN. See the instructions on page 3.  Sign Signature of
Sign Signature of Here U.S. person → /-1./2— Date = 1/5/1/6	Service (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  I am a U.S. bitizen or other U.S. person (defined below); and  The FATCA code(s) entered on this form (if any) indicating that I am example from FATCA reporting is correct: continuation instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding accuse you have failed to report all interest and dividends on your tax return. For real estate transactions, Item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IFA), and enerally, payments other than interest and dividends, you are not required to signific cartification; but you must provide your correct TIN. See the interest of the inte	Under penalties of perfury, Loertify 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. Service (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 a U.S. bitizen or other U.S. person (defined below); and  4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  Certification instructions: You must cross out fram 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. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of piets, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.  Sign Signature of U.S. person.
Sign   Signature of   1	Service (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  I am a U.S. bitizen or other U.S. person (defined below); and  The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  Certification instructions. You must cross out Itam 2 above if you have been notified by the IRS that you are currently subject to backup withholding recause you have failed to report all interest and dividends on your tax return. For real estate transactions, Item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and enerally, payments other than interest and dividends, you are not required to sign the cartification, but you must provide your correct TIN. See the secured on page 3.  Sign Signature of U.S. person   C.L.	Under penalties of penjury. Licertify that:  1. The number shown on this form is my correct taxpayer identification number (or Lam waiting for a number to be issued to me); and  2. Lam not subject to backup withholding because: (a) Lam exempt from backup withholding, or (b) I have not been notified by the internal Revenue. Service (IRS) that Lam subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that Lam his longer subject to backup withholding; and.  3. Lam a U.S. citizen or other U.S. person (defined below); and.  4. The FATCA code(s) entered on this form (if any) indicating that Lam exempt from FATCA reporting is correct.  Certification instructions. You must cross our 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. For mortgage interest paid, acquisition or abandonment of secured property, parcellation of debt, contributions to an individual retirement arrangement (IRA), and generally payments other than interest and dividends, you are not required to sign the certification; but you must provide your correct TIN. See the instructions on page 3.  Sign Signature of U.S. person:  Central Instructions  Signature of U.S. person:  Central Instructions  Form (088) frome mortgage interest), 1098-E (student loss interest), 1088-T
Sign   Signature of   C + C + C + C   Date > 1   S   1 + 6    General Instructions   Form 1088 (from energage interest), 1098-E (student loan interest), 1088-T    Builton   Form 1088 (from energage interest), 1098-E (student loan interest), 1088-T	Service (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  I am a U.S. bitizen or other U.S. person (defined below); and  The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  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 required to report all interest and dividends on your tax return. For real estate transactions, Item 2 does not apply. For mortgage iterest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual refirement arrangement (IRA), and penerally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.  Sign Signature of U.S. person	Under penalties of pentury, Lectify that:  1. The number shown on this form is my correct taxpayer identification number (or Lam waiting for a number to be issued to me); and  2. Lam not subject to backup withholding because (a) Lam exempt from backup withholding, or (b) (have not been notified by the internal Revenue Service (IRS) that Lam subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that Lam no longer subject to backup withholding; and  3. Lam a U.S. citizen or other U.S. person (defined below); and  4. The FATCA code(s) entered on this form (if any) indicating that Lam exempt from FATCA reporting is correct.  Certification instructions. You must cross out Itam 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. For mongage interest pald, acquisition or abandonment of secured property, cancellation of jets to contributions to an individual retirement arrangement (IRA), and generally payments other than interest and dividends, you are not required to sign the cartification; but you must provide your correct TIN. See the instructions on page 3.  Sign Signature of U.S. person — Cate — C
Sign   Signature of   CH. / CH	Service (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  I am a U.S. bitizen or other U.S. person (defined below); and  The FATCA code(s) entered on this form (if any) indicating that I am exampt from FATCA reporting is correct.  Contribution instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding accuse you have tailed to report all interest and dividends on your tax return. For real estate transactions, Item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IFA), and energially, payments other than interest and dividends, you are not required to sign the cartification; but you must provide your correct. TIN. See the instructions on page 3.  Sign Signature of U.S. porson   C.F.   C	Under penalties of penury, 1 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 Service (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 a U.S. citizen or other U.S. person (defined below); and  4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  Certification instructions. You must cross out Itam 2 above if you have been notified by the IRS that you are currently subject to backup withholding-because you have raifed to report all interest and dividends on your tax return. For real estate transactions, Item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, bancellation of jebt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.  Sign   Signature of   U.S. person   U.S. pe
Sign   Signature of   C+1, C   Date > 1   5   1 6    General Instructions   Form 1088 from energage interest, 1098-E (student load, interest), 1088-T (Bullion)    Section references are to the Internal Revenue Code unless otherwise noted   Form 1089-C (canceled debt)    Future developments, information about developments affecting Form W-9 (such as legislation enacted after year release it) is at www.irs.gov/biss.	Service (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  I am a U.S. bitizen or other U.S. person (defined below); and  The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  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 recause you have failed to report all interest and dividends on your tax return. For real estate transactions, Item 2 does not apply. For mongage interest pald, acquisition or abandonment of secured property, bancellation of debt, contributions to an individual retirement arrangement (IRA), and enerally payments other than interest and dividends, you are not required to sign the cartification; but you must provide your correct TIN. See the instructions on page 3.  Ign Signature of U.S. person > Code unless otherwise noted.  *Form 1089 (frome mongage interest), 1098-E (student load interest), 1098-T (button) as color reterences are to the Internal Revenue Code unless otherwise noted.  *Form 1089-C (canceled clebs)  *Form 1089-A (acquisition or abandonment of secured property).	Under penalties of perjury, Locatify that:  1. The number shown on this form is my correct taxpayer identification number (or Fam waiting for a number to be assed to me); and  2. I am not subject to backup withholding because (a) Fam exempt from backup withholding, or (b) (have not been notified by the internal Revenue Service (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 a U.S. bitizen or bither U.S. person (defined below); and  4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  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. For mortgage interest paid, acquisition or abandonment of secured property, pancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification; but you must provide your correct TIN. See the instructions on page 3.  Signature of U.S. person — Date — (S) 1/6  Form 1088 (home mortgage interest), 1088-E (student loss interest), 1088-T (builton)  *Form 1089 (c) (canceled clebs)
Sign Signature of U.S. person.  General Instructions  Section references are to the Internal Revenue Code unless otherwise noted.  Future developments, information about developments affecting Form W-9 (such as legislation gracied after vin release it) is at www.its.gov/iv9  Use Form 1099-A (acquisition or abandooment of secured property)  Use Form W-9 only if you are a U.S. person (including a resident alan); to	Service (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  I am a U.S. citizen or other U.S. person (defined below); and  The FATCA code(s) entered on this form (if any) indicating that I am exampt from FATCA reporting is correct.  Sertification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding recause you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage iterest pald, acquisition or abandonment of secured property, cancellation of jebt, contributions to an individual retirement altrangement (IFA), and energity, payments other than interest and dividends, you are not required to signific cartification; but you must provide your correct TIN. See the instructions  Signature of U.S. person > Cate > (1/S) 1/6  Seneral Instructions  * Form 1088 (name mortgaga interest), 1098-E (student loan interest), 1098-T (button) are developments affecting Form W-8 (such is a local property).  * Form 1089-C (canceled debt).  * Form 1099-A (acquisition or abandonment of secured property) as legislation enacted after you release it is at www.irs.gov/ivs.	Under penalties of perfury, 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 Service (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 to longer subject to backup withholding; and  3. I am a U.S. bitizen or other U.S. person (defined below); and  4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  Certification instructions. You must cross out Itam 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. For mortgage interest pald, acquisition or abandonment of secured properly, parcellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the cartification, but you must provide your correct TIN. See the instructions on page 3.  Sign signature of U.S. person > Center I and I am exempt I and I am exempt I are a significant or abandonment of secured property).  Puture developments, information about developments affecting Form W-9 (alguments) as significant or abandonment of secured property).  Light Form 1099-A (acquisition or abandonment of secured property).  Light Form 9 only if you are a U.S. person (including a resident alian), to
Sign   Signature of   C-1.7   Date   C 5 / 16  General Instructions  Section references are to the Internal Revenue Code unless otherwise noted.  Future developments, information about developments affecting Form W-9 (such as legislation enacted after vib release it) is at www.iss.gov/lw9.  Purpose of Form  As largering to capital form W-9 only if you are a U.S. person (including a resident alian), to provide your cornect TN.  **Form 1089-C (canceled debt)	Service (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  I am a U.S. bitizen or other U.S. person (defined below); and  The FAYCA code(s) entered on this form (if any) indicating that I am exampt from FATCA reporting is correct  certification instructions. You must cross out from 2 above if you have been notified by the IRS that you are currently subject to backup withholding received you have failed to report all interest and dividends on your tax return. For real setate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and tenerally payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. Sea the instructions on page 3.  Signature of the internal flavorus Code unless otherwise noted.  Section references are to the transact flavorus Code unless otherwise noted.  Section references are to the transact flavorus Code unless otherwise noted.  Section references are to the transact flavorus Code unless otherwise noted.  Section references are to the transact flavorus Code unless otherwise noted.  Section references are to the transact flavorus Code unless otherwise noted.  Section references are to the transact flavorus Code unless otherwise noted.  Section references are to the transact flavorus Code unless otherwise noted.  Section references are to the transact flavorus Code unless otherwise noted.  Section references are to the transact flavorus Code unless otherwise noted.  Section references are to the transact flavorus Code unless otherwise noted.  Section references are to the transact flavorus Code unless otherwise noted.  Section references are to the transact flavorus Code unless otherwise noted.  Section references are to the transact flavorus	Under penalties of penjury, Lordify that:  1. The number shown on this form is my coirect taxpayer identification number (or Lam waiting for a number to be issued to me); and  2. Lam not subject to backup withholding because: (a) Lam exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that Lam subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that Lam no longer subject to backup withholding; and  3. Lam a U.S. bitizen or other U.S. person (defined below); and  4. The FATCA code(s) entered on this form (if any) indicating that Lam exempt from FATCA reporting is correct.  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. For mortgage interest pald, acquisition or abandonment of secured property, pancellation of platt, contributions to an individual retirement arrangement (IRA), and generally, payments of their than interest and dividends, you are not required to sign the cartification, but you must provide your correct. TIN. See the instructions  Section reterences are to the internal Revenue Code unless otherwise noted.  Future developments, information about developments affecting Form W-8 (such asserting to the property).  Section reterences are to the internal Revenue Code unless otherwise noted.  Form 1099-C, (cancelled debt)  Form 1099-C, (cancelled debt)  *Form 1099-C, (cancelled debt)
Sign   Signature of   U.S. porson >   III   IIII   IIII   IIIII   IIIII   IIIII   IIIII   IIIII   IIIIII	Service (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  I am a U.S. oblizen or other U.S. person (defined below); and  The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  Contribution instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding leagues you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For morgage iterest paid, acquisition or abandonment of secured property, parcellation of debt, contributions to an individual refirement arrangement (IRA), and enerally, payments other than interest and dividends, you are not required to sign the contributions to an individual refirement arrangement (IRA), and enerally payments other than interest and dividends, you are not required to sign the contributions on page 3.  Signature of U.S. person.  Signature of U.S. person.  Live developments, information about developments altecting form W-9 fayor do not return to the interest of the long interest, including a resident alian), to provide your correct alian. The provide your correct alian, to provide your correct alian.  Live do not return form W-9 to the requester with a Thi, you might be subject a to backup withholding. See What is backup withholding? on page 2.	Under penalties of paqury, 1 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 Service (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 to longer subject to backup withholding; and  3. I am a U.S. bilizer or bifer U.S. person (defined below); and  4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  Certification instructions. You must cross out ham 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 sestate transactions, Item 2 does not apply. For mortgage interest, and it is a proper of secured property, appearing to secured property, and generally, payments other than interest and dividends, you are not required to sign the cartification; but you must provide your correct TIN. See the instructions on page 3.  Section references are to the internal Revenue Code unless otherwise noted.  Future developments, information about developments altecting Form W-9 (such as legislation encoded after we release (I) is at www.re-gov/reg.  * Form 1098-C (canceled debt)  * Form 1099-C (canceled debt)  *
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Sign   Signature of   U.S. person >	Service (IRS) that I am subject to backup withholding; and  I am a U.S. olitzen or other U.S. person (defined below); and  The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  Periffection instructions: You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding locauses you have raised to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply, For mortgage interest paid, acquisition or abandonment of secured property, parcelation of debt, contributions to an individual refirement arrangement (IRA), and energity, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the entire of the interest of the interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the structions on page 3.  Signature of U.S. person > Code unless otherwise noted.  U.S. person > U.S. person > Code unless otherwise noted.  U.S. person > U.S. person > Code unless otherwise noted.  U.S. person > U.S. person > Code unless otherwise noted.  U.S. person > U.S. person > Code unless otherwise noted.  U.S. person > U.S. person > Code unless otherwise noted.  U.S. person > U.S. person > Code unless otherwise noted.  U.S. person > U.S. person > U.S. person (including or a number of the person of unless of unless of unless otherw	Under penalties of partury, I certify that:  1. The number shown on this form is my correct taxpayer identification number for 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 Service (IRS); that I am subject to backup withholding and  3. I am a U.S. olizer or other U.S. person (defined below); and  4. The FATCA code(s) entered on this form (if any) indicationg that I am exempt from FATCA reporting is correct.  Certification instructions instructions for the report all interest and dividends on your tax return. For real estate transactions, Item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, capcellation of pebb, contributions to an including returned arrangement (IFA), and generally payments other than interest and dividends, you are not required to sign like certification; but you must provide your correct TIN. See the instructions on page 3.  Signature of Herry U.S. person by the IRS has notified by the IRS has notified by the IRS has advantaged interest and dividends, you are not required to sign like certification; but your must provide your correct TIN. See the instructions on page 3.  Signature of Herry U.S. person by the IRS has notified by the IRS has not apply. For mortgage interest paid, acquisition or abandonment of secured property, appellation of pebb, contributions to an individual retirement arrangement (IRA), and generally payments other than interest and dividends, you are not required to sign like certification; but you must provide your correct TIN. See the instructions on page 3.  Section references are to the Internal Revenue Code unless otherwise noted.  Putrose of Form  Lippe do any form Form W-9 to the requester with a Tim, you
Sign Signature of U.S. person > 1/2-1/2- Date > 1/5 / 1-6  General Instructions  Section references are to the Internal Revenue Code unless otherwise noted.  Future developments, information about developments affecting Form W-9 (such as legislation enacted after vin release (i) is at wive as goving.  Purpose of Form  An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN), adoption taxpayer identification number (TIN), adoption taxpayer identification number (TIN), adoption taxpayer identification return the amount paid to you are at the amount reportable or an information return. Examples of information return reportable or an information return. Examples of information return include, but are not limited to, the following:  Form 1099-IAT (interest semed or paid)	Service (IRS) that I am subject to backup withholding, and  I am a U.S. oftizen or after U.S. person (defined below); and  The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  Terrification instructions: You must cross out item 2 above if you have been notified by the IRS hat you are currently subject to backup withholding receives you have failed to report all interest and dividends on your tax return. For real estate transactions, from 2 does not apply. For mortgage neares layly acquisition or abandonment of secured property, parcelaited in of jebt, can individual referement arrangement (IRA), and enersity/ payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the interest interest and interest and evidends, you are not required to sign the certification, but you must provide your correct TIN. See the interest information about developments affecting Form W-9 (such its evaluations on page 3.  Septem 1098 from energage interest), 1098-E (student loan interest), 1098-T (student energy).  Parpose of Form  One of Form W-9 requested who its required to file an information with the IRS has not folking on an information return. Examples of information place of information mather (IRA), and provide your correct to pay are allowed information of the certification number (IRA), and provide your correct to pay an extension of the certification with the IRS has not of timiled to, the following.  Form 1098-Dividends including those from stocke or mixtual funds)  1. Form 1098-Dividends in the information return formation return for mather information from the stocker withholding of you are a U.S. exempt paye. If any particular place is the provide your correct for you are waiting for a number to be payed to the payed information return for mather to be provided your correct for you are a U.S. exempt payed. If the payed in t	Under penalties of partury, it 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 Service (TiS) that I am subject to backup withholding as a result of a failure to report all interest or dividencis, or (c) the JRS has notified me that I am to longer subject to backup withholding; and  3. I am a U.S. olizer or other U.S. person (defined below); and  4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  Certification instructions. You must cross out item 2 above (I) 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. For mortgage interest pald, acquisition or abandonment of secured property, sargellation of idebt, contributions to an individual retirement arrangement (IRA), and generally payments other than interest and dividencis, you are not required to sign like contributions to an individual retirement arrangement (IRA), and instructions on page 3.  Sign Signature of U.S. person have the internal feveruse Ode unless otherwise noted.  Here U.S. person have required to the internal feveruse Ode unless otherwise noted.  Purpose of Form  An individual or enjoy (security number (SiN), it is a property).  Section reterepts are to the internal feveruse Ode unless otherwise noted.  Purpose of Form  An individual or enjoy (security number (SiN), it is an information return in the property).  Section reterepts are to the internal feveruse Ode unless otherwise noted.  Section reterepts are to the internal feveruse Ode unless otherwise noted.  Section reterepts are to the internal feveruse Ode unless otherwise noted.  Form 1038-0, fearcated debt)  Form 10
Sign Signature of U.S. person > U.L.   L.   Date > (151.6)  General Instructions  Section references are to the Internal Revenue Code unless otherwise noted.  Future developments, information about developments affecting Form W-9 (such as legislation enserted affect year release (i) is at www.iis.gov/lw9.  Purpose of Form  An individual or entity (Form W-9 requested) who is required to the an information, roturn to the IRS must obtain your correct taxpayer identification number (IN), adoption taxpayer identification number (IN), or employer refunds including an information roturn. Examples of information roturn Examples of Information (IN), to employer or other amount reportable on an information roturn. Examples of Information roturn Examples of Information roturn Examples of Information roturn Examples of Information (IN), to employer or other amount reportable on an information roturn. Examples of Information roturn Examples of Information (IN), to employer or other amount reportable on an information roturn. Examples of Information from the Rup withholding of you are a U.S. exempt payer. I (Periff that the TIN) you are not subject to backup withholding or any partnership from a U.S. trade or business is not subject to the withholding fax on to region partners' share of effectively connected forcements and information roturn in the property of the property of the INI of	Service (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  I am a U.S. obtain or other U.S. person (digitined below); and  The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  Perintification instructions. You must cross but term 2 shove if you have been notified by the IRS that you are currently subject to backup withholding recause you have failed to report all interest and dividends on your tax return. For real estate transactions, Item 2 does not apply. For mortgage retreats you have failed to report all interest and dividends on your dax return. For real estate transactions, Item 2 does not apply. For mortgage retreats you have failed to report all interest and dividends, you are not required to sign the contributions to an individual retrement arrangement (IRA) and retreatly, payments other than interest and dividends, you are not required to sign the contributions on page 3.  Sign Signature of U.S. person Form Signature of U.S. person of the interest and dividends, you are not required to sign the contributions on page 3.  Signature of U.S. person Form U.S. person finding a resident can interest. The Signature of U.S. person finding a resident alien, to provide voic correct Titl.  Page 1 (S. Title V. U.S. person finding a resident alien), to provide voic correct the sample of U.S. person finding a resident alien, to provide voic correct Title.  Page 1 (S. Title V. U.S. person finding a resident alien), to provide voic correct the sample of U.S. person finding a resident alien, to be be supply that the sample of U.S. person finding and the contribution of the supply of the requester with a Title you are with a Title you are waiting for a number of the beautiful to the following:  Form 1098-INI (Interest earned or paid)  Form 1098-INI (Interest earned or paid)  Form 1098-INI (Interest earned or paid)  Form 10	Under penalties of pentury, I certify that:  1. The number shown out his form is my correct taxpayer identification number (or I am walking 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 Service (IRS) that I am subject to backup withholding; and  3. I am a U.S. bitizen or bither U.S. passon (defined below); and  4. The FATCA code(s) entered on this form (if any) indication that I am exempt from FATCA reporting is correct.  Contribution instructions. You must cross out tam? 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, I am 2 does not apply. For mortgage interest palls, apoplesition or abandonment of secured property, parelested palls, apoplesition or abandonment of secured property, parelested the than interest and dividends, you are not required to sign the cartification; but you must provide your correct TIN. Sea the instructions on page 3.  Sign  Signature of Here  Signature
Sign Notice of U.S. person > 1/21, 1/2   Date > 1/5/1/6  General Instructions  Section references are to the Internal Revenue Code unless otherwise noted. Put the developments, information about developments affecting Form W-9 (such as legislation enacted after via release it) is at www.iss.gov/less  Purpose of Form  An individual or entity (Form W-9 requested) who is required to file an information roturn with the IRS must obtain your correct taxayaya: identification number (TN), which may be your social security humber (SSN), individual taxayayar identification number (TN), adoption taxayayar identification number (TN), you are a U.S. person (including or a page 2.  By signing the filled-cut form your.  1. Certify that the TN you are giving is correct for you are waiting or a number in the amount reportable on an information roturn. Examples of hormation roturn for the information roturn the amount paid to be issued).  Form 1099-INT (Interest asmed or paid)  Form 1099-INT (Interest asmed or paid)  Form 1099-INT (Interest asmed or paid)  Form 1099-INT (Interest or mutual funds)  Form 1099-INT (Interest or fund of the interest, 1098-IT (Interest or interest, 1098-IT (Interest or abandomment of secured propert	Service (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 not longer subject to backup withholding; and  The FATCA code(s) enjered on this form (if any) indicating that I am exampt from FATCA reporting is correct.  Pertification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding occurs you have failed to report all interest and dividends on your tax returns a fast as transactions, from 2 does not apply. For mongage retered a equipment of secured property, spacealation of plets, contributions to a nickly discrete than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the structions on page 3.  Signature of U.S. person **  Canneral Instructions  Signature of U.S. person **  Canneral Instructions  According to the internal research and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the structions on page 3.  **Form 1089 Interest internation about developments affecting Form W-8 (each reference are to the internal page at the structions on page 3.  **Form 1089 Instructions**  According to the internal research and interest and dividends, you are stored about such as the internal page 3.  **Form 1089 Instructions**  According to the internal research and the internal respect and the internal research and the internal research and the	Under penalties of penfury, 1 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 ne); 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 flavenue service (IRS) that I am subject to backup withholding is an essuit of a failure to report all interest or dividends, or (c) the IRS has notified me that I am a forger subject to backup withholding; and  3. I am a U.S. citizen or other U.S. person (defined below); and  4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  Certification instructions. You must cross out item? 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. For mortages interest paid, acquisition or abandonment of secured proparty, barcelation of abort, contributes to an interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on plage 2.  Sign Signature of U.S. person > C.A. I an interest and dividends, you are not required to sign the certification. But you must provide your correct TIN. See the instructions on plage 2.  Signature of U.S. person is the required to file an information to a provide your correct TIN. See the instructions on plage 2.  Signature of U.S. person is the required to file an information to make it is a server of the linear provides your correct TIN. See the instructions on the provides your correct TIN. See the instructions on the provide your correct TIN. See the instructions on the provides your correct TIN. See the instructions on the provides your provides your correct TIN. See the instructions on the provides your provides the provides and the provides your provides your provides your p
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Sign Signature of Here U.S. person 1/2-11.72— Date 1/5/16	Service (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  I am a U.S. bitizen or other U.S. person (defined below); and  The FATCA code(s) entered on this form (if any) indicating that I am example from FATCA reporting is correct 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 occurs you have failed to report all interest and dividends on your tax return. For real estate transactions, Item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IFA), and enerally, payments other than interest and dividends, you are not required to signification; but you must provide your correct. TIN. See the interest of the interest of the IFA in	Under penalties of perfury, Loertify that:  1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be assed 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 flavenue. Service (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 a U.S. bitizen or other U.S. person (defined below); and  4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.  Certification instructions: You must cross out fram 2 above II 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. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of piets, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.  Sign Signature of U.S. person.
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#### Linda Kelly

From: Sent: Frances Kuo [Frances.kuo@pungroup.com]

To:

Thursday, January 05, 2017 5:47 PM Linda Kelly

Cc: Subject:

Kenneth Pun DHS Pricing

Linda,

Please see below for the audit fees for the three years ending June 30, 2019. Please let me know if you have any questions.

City Audit, including Housing, Successor Agency, and CAFR preperation	\$ 44,722	\$ 45,616	\$ 46,528
Single Audit (if requird) per major program	3,570	3,641	3,714
GANN limit verifications	-	-	-
Annual State Controller's Report	2,708	2,762	2,817
Transient Occupancy Tax Agreed Upon Procedures (up to 4 hotels)	12,240	12,485	12,735
Utility User Tax (1)	2,040	2,081	2,123
Health and Wellness Foundation Audit and Tax Forms	10,200	10,404	10,612
Total (not to exceed)	\$ 75,480	\$ 76,989	\$ 78,529

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1 ONLY

Best regards,

Frances



Frances Kuo, CPA, CGMA Director

The Pun Group LLP

200 E. Sandpointe Ave., Suite 600 Santa Ana, CA 92707 P:949.777.8805 F:949.777.8850 Frances.kuo@pungroup.com

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