Substitute Form W-9

Request for Taxpayer Identification Number and Certification

Federal regulations require us to obtain and report accurate Taxpayer Identification Numbers (TIN) on payees of certain types of payment we make. This information is reported each year to the Internal Revenue Service on Form 1099. If you do not provide us with this information, your payments may be subject to 28% federal income tax backup withholding. Failure to furnish your correct TIN to us may also be subject to a \$50 penalty imposed by the Internal Revenue Service under Section 6723.

Please provide the information requested on the bottom of this form and return it to us within 30 days in the enclosed envelope. Enter your TIN in the appropriate box. The TIN provided must match the name given on Part I to avoid backup withholding. If you have any questions on how to complete this Form W-9, please contact Maria Tavares at (401) 459-5934.

If Applicable, Name of Practitioner: _____

PART I - TAXPAYER IDENTIFICATION NUMBER (TIN)	TYPE OF TAXPAYER (Check appropriate box)			
Social Security Number	Individual / Sole Proprietor. (Please provide S.S.N.)			
	Corporation			
OR	Partnership			
Employer Identification Number	Limited Liability Company. Enter tax classification			
-	Other (Specify)			
	Exempt payee			
NAME/ADDRESS: (Please print or type.)				

Name (as shown on your income tax return)					
Business Name	(if different from above)				
Address (number, s	treet, apt. or suite no.)				
City		State	Zip Code (9 digit)		
List account numbe	r(s) here (optional)				

PART II - CERTIFICATION

I certify under penalty of perjury that:

- 1 The Tax Identification Number I have provided is correct.
- 2 I am not subject to backup withholding.
- 3 I am a U.S. person (including a U.S. resident alien).

Person completing this form/Title (Please print)		Date
Tax correspondence address:	Telephone No.	
City	State	Zip Code
List account nubmer(s) here (optional)		