

W-9
 Form (Rev. October 2007)
 Direction of the Treasury
 Internal Revenue Service

**Request for Taxpayer
 Identification Number and Certification**

Give form to the
 requester. Do not
 send in the mail.

EXPRESS Transport America

Name(s) as shown on your business tax return

Business name, if different from above

Checkmark here if you are a sole proprietorship.
 Corporation
 Partnership
 Limited liability company. Enter the tax classification (General/partner, Corporation, Partnership) in section 1.

Sole
 proprietor

Other (see instructions)

Address (number, street and city or village)

Telephone number and area code (optional)

City, state, and ZIP code

Net amount (amounts) due (optional)

Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, use the Part I instructions on page 3. For other entities, refer to your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 6. Note: If the amount is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social Security Number

Employer Identification Number
74131205

Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below).

Discretionary Instructions: You must check 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, repossessed or abandoned real or secured property, cancellation of debt, contributions to an investment partnership (SIP), 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 4.

Date: **1-7-12**

General Instructions

Section references refer to the Internal Revenue Code unless otherwise noted.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgages (interest you paid), acquisition or abandonment of certain property, cancellation of debt, or contributions you made to an FSA.

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

- Clerify that the TIN you are giving is correct (or you are waiting for a number to be issued);
 - Clerify that you are not subject to backup withholding; or
 - Claim exemption from backup withholding if you are a U.S. person.
- If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

The phrase "a U.S. person" for federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A charitable trust (as defined in Regulatory section 601.77(d)(1)-7).

Special rules for partnerships: Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partner's share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign partner, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The owner who gives Form W-9 to the partnership for purposes of establishing his U.S. status and avoiding withholding on his allocable share of net income from the partnership conducting a trade or business in the United States is to do the following:

- The U.S. owner is a disregarded entity and not the entity.