

Material Advisor Disclosure Statement

OMB No. 1545-0865

FOR IRS USE ONLY

Note: The reportable transaction number will be sent to the material advisor's address below.

Material Advisor's Name (see instructions)

Identifying number
0

Telephone number
—

Number, street, and room or suite no.

City or town, state, and ZIP code

A Contact person name (last name, first name, middle initial)

Title

Telephone number
—

B Is this a protective disclosure? (see instructions) Yes No If "Yes," see Line 6a instructions.

C Is this the original Form 8918 for this reportable transaction? Yes No

If "Yes," go to Line 1. If "No," enter the reportable transaction number previously issued for this reportable transaction or tax shelter.

Reportable Transaction Number ►

1 Name of reportable transaction (see instructions)

Identify the type of reportable transaction. Check all the box(es) that apply (see instructions).

- | | | |
|--|--|--|
| a <input type="checkbox"/> Listed | c <input type="checkbox"/> Contractual protection | e <input type="checkbox"/> Transaction of interest |
| b <input type="checkbox"/> Confidential | d <input type="checkbox"/> Loss | f <input type="checkbox"/> Brief asset holding period |

3 If you checked box 2a or 2e, enter the published guidance number for the listed transaction or transaction of interest ►

4 Enter the date the Material Advisor became a material advisor with respect to the reportable transaction (see instructions) ►

5 If you are a party to a designation agreement, identify the other parties (see instructions).

Name

Identifying number (if known)
0

Address (Number, street, and room or suite no.)

City or town, state, and ZIP code

Contact name

Telephone number
—

6a Provide a brief description of the type of material aid, assistance, or advice you provided (see instructions).

b To the extent known, describe the role of any other entity(ies) or individual(s) who also provided material aid, assistance, or advice to this transaction and include each entity's and individual's complete name, identifying number (if known), and address.

*for you
have
reason
to
know
provided*

7a To obtain the intended tax benefits generated by the transaction:

- | | | |
|---|------------------------------|-----------------------------|
| Is a related entity(ies) or individual(s) needed? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Is a foreign entity(ies) or individual(s) needed? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Is a tax-exempt entity(ies) needed? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

b If you answered "Yes" to any of the above questions, describe the role of each individual or entity. Also identify the individual's or entity's country of existence if a particular country is required to obtain the intended tax benefits.

8a To obtain the intended tax benefits generated by the transaction, is income or gain from the transaction allocated directly or indirectly to an individual(s) or entity(ies) that has a net operating loss and/or unused loss or credits? Yes No

b If "Yes," describe the role of each individual or entity in the transaction.

Identify the types of financial instruments used in this transaction (see instructions).

- 10** Estimated Tax Benefits—Identify the type of tax benefit generated by the transaction that you expect the taxpayer to claim in each year. Check all boxes that apply (see instructions).

<input type="checkbox"/> Deductions	<input type="checkbox"/> Exclusions from gross income	<input type="checkbox"/> Tax credits	<input type="checkbox"/> Other _____
<input type="checkbox"/> Capital loss	<input type="checkbox"/> Nonrecognition of gain	<input type="checkbox"/> Deferral	
<input type="checkbox"/> Ordinary loss	<input type="checkbox"/> Adjustments to basis	<input type="checkbox"/> Absence of adjustments to basis	

Timing of Tax Benefits—if you checked one or more boxes on Line 10, check the applicable box below to identify the period in which such tax benefits are claimed. *Check each box that applies.*

- Tax benefits generated by the transaction are required to be claimed in the first year of participation by the taxpayer.
 Tax benefits may be claimed in another year by the taxpayer.

- 12** Enter the Internal Revenue Code section(s) used to claim tax benefit(s) generated by the transaction. (Attach additional sheets if necessary.)

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- 13** Describe the reportable transaction for which you provided material aid, assistance or advice, including but not limited to the following: the nature of the expected tax treatment and expected tax benefits generated by the transaction for all affected years, the years the tax benefits are expected to be claimed, the role of the entities or individuals mentioned in lines 7a or 8a (if any) and the role of the financial instruments mentioned in line 9 (if any). Explain how the Internal Revenue Code sections listed in line 12 are applied and how they allow the taxpayer to obtain the desired tax treatment. Also, include a description of any tax result protection with respect to the transaction.

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than Material Advisor) is based on all information of which preparer has any knowledge.			
	Signature of Material Advisor	Date	Title	
	Print name			
Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code			EIN
				Phone no. ()

Form 8918 (Rev. 9-2007)



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