

**Certificate of Foreign Status of Beneficial Owner
for United States Tax Withholding**

OMB No. 1545-0047

Section references are to the Internal Revenue Code. See separate instructions.
Give this form to the withholding agent or payee. Do not send to the IRS.

- Do not use this form for:
- A U.S. citizen or other U.S. person, including a resident alien individual
 - A person claiming that income is effectively connected with the conduct of a trade or business in the United States
 - A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions)
 - A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of sections 1120b, 30101, 30102, 30103, or 14100a (see instructions)
- Note: These entities should use Form W-8BEN-B if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.
- A person acting as an intermediary

Instead, use Form:
99-0
W-8ECI
W-8BMY
W-8ECI or W-8BEP
W-8BEN-B

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner
SIRL Technological Limited

2 Country of incorporation or organization
Nigeria

3 Type of beneficial owner:
 Individual Corporation Disregarded entity Partnership Simple trust
 Owner trust Complex trust Estate Government International organization
 Central bank of issue Tax-exempt organization Private foundation

4 Permanent residence address (street, apt. or suite no., or rural route, do not use a P.O. box or in care of address).
151 Korodu Road, Onipance
City or town, state or province. Include postal code where appropriate.
Lagos

5 Mailing address if different from above
Country (do not abbreviate)
Nigeria

City or town, state or province. Include postal code where appropriate.
Country (do not abbreviate)

6 U.S. taxpayer identification number, if required (see instructions)
 SSN or EIN EIN

7 Foreign tax identifying number, if any (optional)

8 This form is submitted for (check all that apply):
 Section 1442

9 Reference number(s) (see instructions)

Part II Claim of Tax Treaty Benefits (if applicable)

10 I certify that (check all that apply):

a The beneficial owner is a resident of **Nigeria** under the meaning of the income tax treaty between the United States and that country.

b If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).

c The beneficial owner is not an individual, derives the form (or forms) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).

d The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. state or business of a foreign corporation, and meets qualified resident status (see instructions).

e The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 1375(a), and will file Form 9812 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

11 Special rules and conditions (if applicable)—see instructions: The beneficial owner is claiming the provisions of Article _____ of the treaty identified on line 10a above to claim a _____ % rate of withholding on (specify type of income) _____
Explain the reason the beneficial owner meets the terms of the treaty article: _____

Part III Notional Principal Contracts

12 I have provided or will provide a statement that identifies those notional principal contracts from which the income is not effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I agree to certify under penalties of perjury that:

1 I am the beneficial owner (or an authorized signee for the beneficial owner) of all the income to which this form relates.

2 The beneficial owner is not a U.S. person.

3 The income to which this form applies is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the person's share of a partnership's effectively connected income, and

4 For foreign transactions or parties in foreign countries, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize that form to be provided to any withholding agent that has asked, received, or custody of the income of which I am the beneficial owner or any withholding agent that has obtained or made payments of the income of which I am the beneficial owner.

Sign Here **Agum** (Name of beneficial owner or individual authorized to sign for beneficial owner) **08/14/2008** (Date) **M.D./CEO** (Capacity in which signing)

Agum