

Certification of Taxpayer Identification Number

(Substitute for Internal Revenue Service Form W-9)

Goldman, Sachs & Co.
85 Broad Street
New York, NY 10004-2456
212-902-1000



GOLDMAN, SACHS & CO. ACCOUNT NUMBER: [REDACTED] - 344 L

Name/Business Name (If joint account, list the name of the person or entity whose taxpayer identification number is listed. See instructions if your name has changed. Sole Proprietors should see specific instructions.)

Kenneth L. Lay & Linda P. Lay Ten/Com

Address 2121 Kirby Drive, No. 137

City, State and ZIP code Houston, Texas 77019

Your tax domicile for reporting purposes (If different from above address)

Taxpayer Identification Number (TIN):

For individuals, this is your social security number. Sole proprietors should see special instructions. For other entities, it is your employer identification number. If you do not have a number, see **How To Obtain A TIN**. See the chart below for guidelines on whose number to enter.

For Payees Exempt from Backup Withholding (See Exempt Payees and Payments), write "EXEMPT" below:

Social Security Number

Employer Identification Number / TIN

Certification: Under penalties of perjury, I certify that

- 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
- 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 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.

Certification Instructions: You must cross out item 2 above if you have been notified by IRS that you are currently subject to backup withholding because of underreporting interest or dividends on your tax return. For contributions to an IRA account, you are not required to sign the Certification, but you must provide your correct TIN. (See also the section, *Signing the Certification*).

PLEASE SIGN HERE

Signature >

Date > 1/12/99

Instructions: Section references are to the Internal Revenue Code.

PURPOSE OF FORM:

Goldman, Sachs & Co. ("GS & Co.") is required to obtain your correct Taxpayer Identification Number ("TIN") to report income paid to you. Use this form to provide your correct TIN to GS & Co., to certify that the TIN you are furnishing is correct (or that you are waiting for a number to be issued), to certify that you are not subject to backup withholding and to claim exemption from backup withholding if you are an exempt payee. Furnishing your correct TIN and making the appropriate certifications will prevent certain payments from being subject to backup withholding.

HOW TO OBTAIN A TIN:

If you do not have a TIN, apply for one immediately. To apply, get Form SS-5, Application for a Social Security Number Card (for individuals), from your local office of the Social Security Administration, or Form SS-4, Application for Employer Identification Number (for business and all other entities) from your local IRS Office.

To complete Form W-9 if you do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form and return it to GS & Co. Generally, you will have 60 days to obtain a TIN and furnish it to GS & Co. GS & Co. will backup withhold on any reportable payments made to your account and will refund the amounts withheld if your certified TIN is received within the 60-day period and you were not subject to backup

withholding during that period.

NOTE: Writing "Applied for" on the form means that you have already applied for a TIN or that you intend to apply for one in the near future. As soon as you receive your TIN, complete another Form W-9, include your TIN, sign and date the form, and return it to GS & Co.

WHAT IS BACKUP WITHHOLDING?:

GS & Co. may be required to withhold and pay to the IRS 31% of reportable payments made to you if certain conditions exist. This is called "backup withholding". Reportable payments that could be subject to backup withholding include interest, dividends, broker transactions, rents, royalties and nonemployee compensation.

Payments you receive will be subject to backup withholding if:

- You do not furnish your TIN to GS & Co.; or
- The IRS notifies GS & Co. that you furnished an incorrect TIN; or
- You are notified by the IRS that you are subject to backup withholding because you failed to report all of your interest and dividends on your tax return (for reportable interest and dividends only); or
- You fail to certify to GS & Co. that you are not subject to backup withholding under (3) above (for reportable interest and dividend accounts opened after 1983 only); or
- You fail to certify your TIN. (This applies only to reportable interest, dividend and brokerage accounts).

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Please See Reverse Side

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GOVERNMENT EXHIBIT

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Crim. No. H-04-25 (S-2)

