



**Space Petroleum &  
Chemical Company, Inc.**

PETROLEUM PRODUCTS

9121 RED BRANCH ROAD – COLUMBIA, MARYLAND 21045 – (410) 418-5500

TOLL FREE:  
1-800-356-FUEL

FAX:  
1-410-418-5505

Baltimore Regional Cooperative Purchasing Committee  
Melanie Webster  
Baltimore County Public Schools  
6901 Charles St. Building E  
Towson, MD 21204

October 29, 2014

Dear Ms. Webster,

Space Petroleum & Chemical Company, Inc., has agreed to be acquired by IPC (USA). To complete this transaction the various fuel supply contracts Space Petroleum holds, including PCR-247-12, must be assigned to IPC (USA). Please be assured that the staff upon whom you have relied for your heating oil for the previous two years will remain unchanged. All contact information, ordering, delivery procedures and service will also remain the same and will carry on uninterrupted. IPC (USA) will honor all terms and conditions of the contract unaltered. The official transition date is set for December 1<sup>st</sup>, 2014. An updated W-9 has been attached.

This acquisition was in process last summer and the issue was discussed with Paul Cramer, who assured us this happens regularly with vendors. As such we have included an Assignment of Contract Agreement we request you sign and return to us for execution. If you have any questions regarding the acquisition or the Assignment of Contract Agreement, please do not hesitate to call. An executed original agreement will be sent to you.

Sincerely,

Misty Sexton

**ASSIGNMENT OF CONTRACT**

FOR VALUE RECEIVED, **SPACE PETROLEUM & CHEMICAL COMPANY, INC.**, ("Space") a Maryland corporation, hereby irrevocably assigns, transfers and conveys over to **IPC (USA), INC.**, ("IPC") a California corporation, all of Space's rights, title and interest held by Space in and to the following described contract:

Contract with Baltimore Regional Cooperative Purchasing Committee (includes Anne Arundel Community College, Anne Arundel County Public Schools, Baltimore City Government, Baltimore County Government, Baltimore County Public Schools, Baltimore County Revenue Authority, Carroll County Government, Community College of Baltimore County, Harford County Government, Harford County Public Schools, Howard County Community College, Howard County Government, Montgomery County Public Schools) ("Counterparty") for, among other things, the supply of heating oil ("Fuel"), a copy of which is attached hereto and incorporated herein by reference (the "Contract").

IPC hereby accepts the assignment of Contract and assumes and agrees to perform, observe, and discharge all of the duties, obligations, and undertakings of Space thereunder which may arise and accrue from any order of Fuel accepted by IPC from the Counterparty and the sale of Fuel by IPC to the Counterparty made after the Effective Date (as defined below). The parties hereby acknowledge that Space retains all duties, obligations and undertakings which may arise and accrue from any order accepted by Space from the Counterparty and the sale of Fuel by Space to the Counterparty made on or before the Effective Date.

The Counterparty joins in the execution of this Assignment for the purpose of evidencing its consent to the assignment of the Contract to IPC subject to the terms stated above and to transactions contemplated herein.

This Assignment shall be effective as of the Closing Date (as defined in the Asset Purchase Agreement between IPC and Space) or the date that Counterparty signs this Assignment, whichever is later ("Effective Date"). This Assignment may be signed in counterparts, and facsimile or scanned signatures shall be deemed original signatures.

ASSIGNOR:

**SPACE PETROLEUM &  
CHEMICAL COMPANY, INC.,**

a Maryland corporation

ASSIGNEE:

**IPC (USA) INC.,** a California corporation

By: \_\_\_\_\_ (SEAL)

Name: Raymond Henry

Title: President

By: \_\_\_\_\_ (SEAL)

Name:

Title:

**BALTIMORE REGIONAL COOPERATIVE PURCHASING COMMITTEE**

By: \_\_\_\_\_ (SEAL)

Name:

Title:

Date:

## Request for Taxpayer Identification Number and Certification

Give Form to the  
 requester. Do not  
 send to the IRS.

Print or type See Specific Instructions on page 2.	Name (as shown on your income tax return) <b>IPC (USA), Inc.</b>	
	Business name/disregarded entity name, if different from above <b>dba Space Petroleum</b>	
	Check appropriate box for federal tax classification: <input type="checkbox"/> Individual/sole proprietor <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____  <input type="checkbox"/> Other (see instructions) ▶ _____	Exemptions (see instructions):  Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____
	Address (number, street, and apt. or suite no.) <b>20 Pacifica, St 650</b> City, state, and ZIP code <b>Irvine, CA 92618</b> List account number(s) here (optional)	Requester's name and address (optional)

<b>Part I Taxpayer Identification Number (TIN)</b>																																						
Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3.  Note, if the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="9" style="text-align: center;">Social security number</td> </tr> <tr> <td style="width: 20px; height: 20px;"></td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="9" style="text-align: center;">Employer identification number</td> </tr> <tr> <td style="width: 20px; height: 20px;">9</td> <td style="width: 20px; height: 20px;">4</td> <td style="width: 20px; height: 20px;">-</td> <td style="width: 20px; height: 20px;">3</td> <td style="width: 20px; height: 20px;">4</td> <td style="width: 20px; height: 20px;">1</td> <td style="width: 20px; height: 20px;">3</td> <td style="width: 20px; height: 20px;">6</td> <td style="width: 20px; height: 20px;">8</td> <td style="width: 20px; height: 20px;">3</td> </tr> </table>	Social security number																		Employer identification number									9	4	-	3	4	1	3	6	8	3
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<b>Part II Certification</b>	
Under penalties of perjury, I certify that:	
1. 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 2. 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 3. I am a U.S. citizen or other U.S. person (defined below), and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.	
<b>Certification instructions.</b> You must cross 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, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), 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 3.	
Sign Here	Signature of U.S. person ▶ Date ▶ <u>10/28/2014</u>

**General Instructions**

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

**Future developments.** The IRS has created a page on [IRS.gov](http://IRS.gov) for information about Form W-9, at [www.irs.gov/w9](http://www.irs.gov/w9). Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

**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, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

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, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. 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, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

**Note.** If you are a U.S. person and 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.

**Definition of 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 domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 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 section 1446 withholding on your share of partnership income.

## Harry Bain

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**From:** Gay, Richard  
**Sent:** Friday, November 14, 2014 12:09 PM  
**To:** Debbie Henderson  
**Cc:** Harry Bain  
**Subject:** FW: Heating Oil Contract  
**Attachments:** Assignability Letter.docx; BRCPC Assignability.docx; IPC\_Space W9.pdf

Additional documents for the #2 Fuel Oil Vendor assignment of contract.

Rick Gay, CPPO, RSBO  
Purchasing Manager | Office of Purchasing | Baltimore County Public Schools  
6901 N. Charles Street | Towson, MD | 21204  
Work: 410-887-7820/4334 | Fax: 410-887-7831 | Cell: 443-801-2502  
Check out our website at [www.bcps.org/offices/purchasing](http://www.bcps.org/offices/purchasing)

2005-2013 NPI Achievement of Excellence in Procurement Award | ISO 9001:2008 Certified | NIGP  
Outstanding Agency Accreditation Achievement Award – OA<sup>4</sup> | 2010 MWMCA Most Inclusive Public School  
District of the Year for Minority Business | 2014 MWMCA Most Inclusive School Administrator of the Year  
for Minority Business

"Don't study the idea to death with experts and committees. Get on with it and see if it works."  
F. Kenneth Iverson, U.S. Industrialist



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**From:** Webster, Melanie  
**Sent:** Friday, November 14, 2014 10:01  
**To:** Gay, Richard  
**Subject:** FW: Heating Oil Contract

Assignment of Space Petroleum. I thought I gave to Carole for the binder already.

Melanie L. Webster CPPB, Purchasing Agent  
Baltimore County Public Schools  
Office of Purchasing  
6901 Charles Street, Building E  
Towson, MD 21204  
(410) 887-4334  
(410) 887-7831 fax