

**CERTIFICATION OF NON-FOREIGN STATUS
(FOR TENDERING PARTNERS THAT ARE ENTITIES)**

Under Sections 1445(e) and 1446(f) of the Internal Revenue Code of 1986, as amended (the "**Code**"), in the event of a disposition by a non-U.S. person of a partnership interest in a partnership (A) in which (i) 50% or more of the value of the gross assets consists of United States real property interests ("**USRPIs**"), as defined in Section 897(c) of the Code, and (ii) 90% or more of the value of the gross assets consists of USRPIs, cash, and cash equivalents or (B) for which any portion of the gain on disposition of such partnership interest would be treated as effectively connected with the conduct of a trade or business within the United States under Section 864(c)(8) of the Code, the transferee will be required to withhold a portion of the amount realized by the non-U.S. person upon the disposition. To inform RAYONIER INC. (the "**General Partner**") and Rayonier, L.P. (the "**Partnership**") that no withholding is required with respect to the redemption by _____ ("**Partner**") of its OP Units in the Partnership, the undersigned hereby certifies the following on behalf of Partner:

1. Partner is not a foreign corporation, foreign partnership, foreign trust, or foreign estate, as those terms are defined in the Code and the Treasury regulations thereunder.
2. Partner is not a disregarded entity as defined in Treasury Regulation Section 1.1445-2(b)(2)(iii).
3. The U.S. employer identification number of Partner is _____.
4. The principal business address of Partner is: _____
and the Partner's place of incorporation is: _____.
5. Partner agrees to inform the General Partner if it becomes a foreign person at any time during the three-year period immediately following the date of this notice.
6. Partner understands that this certification may be disclosed to the Internal Revenue Service by the General Partner and that any false statement contained herein could be punished by fine, imprisonment, or both.

PARTNER: _____
By: _____
Name: _____
Title: _____

Under penalties of perjury, I declare that I have examined this certification and, to the best of my knowledge and belief, it is true, correct, and complete, and I further declare that I have authority to sign this document on behalf of Partner.

Date: _____ Name: _____
Title: _____

**CERTIFICATION OF NON-FOREIGN STATUS
(FOR TENDERING PARTNERS THAT ARE INDIVIDUALS)**

Under Sections 1445(e) and 1446(f) of the Internal Revenue Code of 1986, as amended (the “**Code**”), in the event of a disposition by a non-U.S. person of a partnership interest in a partnership (A) in which (i) 50% or more of the value of the gross assets consists of United States real property interests (“**USRPIs**”), as defined in Section 897(c) of the Code, and (ii) 90% or more of the value of the gross assets consists of USRPIs, cash, and cash equivalents or (B) for which any portion of the gain on disposition of such partnership interest would be treated as effectively connected with the conduct of a trade or business within the United States under Section 864(c)(8) of the Code, the transferee will be required to withhold a portion of the amount realized by the non-U.S. person upon the disposition. To inform RAYONIER INC. (the “**General Partner**”) and Rayonier, L.P. (the “**Partnership**”) that no withholding is required with respect to my redemption of my OP Units in the Partnership, I, _____, hereby certify the following:

1. I am not a nonresident alien for purposes of U.S. federal income taxation.
2. My U.S. taxpayer identification number (Social Security number) is: _____.
3. My home address is: _____.
4. I agree to inform the General Partner promptly if I become a nonresident alien at any time during the three-year period immediately following the date of this notice.
5. I understand that this certification may be disclosed to the Internal Revenue Service by the General Partner and that any false statement contained herein could be punished by fine, imprisonment, or both.

Name: _____

Under penalties of perjury, I declare that I have examined this certification and, to the best of my knowledge and belief, it is true, correct, and complete.

Date: _____

Name: _____

Title: _____