

Dear Investor,

As you may be aware, certain provisions of a new U.S. tax law known as the Foreign Account Tax Compliance Act (FATCA) became effective in 2014. Under the new law, the Internal Revenue Service (IRS) requires that the tax status of non-U.S. entities be certified by completing Form W-8BEN-E, *Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)*. Our records indicate that you have not provided certification for your account held with us. In order to avoid the imposition of 30% FATCA withholding on your account, please complete and return the enclosed form as soon as possible. If Form W-8BEN-E does not correctly reflect your tax status, please complete and return the applicable certification (e.g. W-8IMY, W-8EXP, W-9).

**To certify your non-U.S. status and obtain any applicable treaty benefits, please review the instructions included with this form.**

**Part I: Identification of Beneficial Owner**

- Account registration should match name of organization in box 1.
- **REQUIRED:** Enter Country of Incorporation or organization.
- **REQUIRED:** Indicate Chapter 3 Status and complete part III. If requesting reduced treaty benefits please ensure to complete boxes 14 a and b, including the applicable type of limitation on benefits provisions section.
- **REQUIRED:** Indicate Chapter 4 Status and if applicable, complete additional section listed on the form.
- Complete permanent residence address if different from the mailing address on front of form.
- Provide U. S. taxpayer identification number or GIIN.
- **REQUIRED:** Foreign TIN. If you do not have a Foreign Tax Identifying Number (TIN) and reside in or are claiming treaty benefits in Part III, 14 a in one of the countries listed on the back of this paper, then you are **required** to provide a reason for not providing a Foreign TIN.
- If you are a non-U.S. entity with a US mailing address, US telephone number or claiming treaty with US banking instructions, the Internal Revenue Services (IRS) requires that you provide us with additional documentation to certify your foreign status. Please include a copy of your Articles of Incorporation or a letter explaining the US address or banking account. Without these additional documents we will be required to withhold 30% FATCA withholding on all reportable payments including sale proceeds.

**Parts II through XXVIII**

- Complete applicable section that corresponds to the Chapter 3 and Chapter 4 status indicated in Part I.

**Part XXIX: Substantial U. S. Owners of Passive NFFE**

- If you have substantial U.S. owners, provide name, address and Taxpayer Identification Number (TIN).

**Part XXX: Certification**

- Sign and date form and indicate capacity to sign for entity. If Form W-8BEN is completed by an agent acting under a duly authorized power of attorney for the beneficial owner or account holder, the form must be accompanied by the power of attorney in proper form or a copy thereof specifically authorizing the agent to represent the principal in making, executing, and presenting the form.

Please mail completed tax certification (do not return the 16 pages of instructions) to:

Computershare Tax Operations  
P.O. Box 43006  
Providence, RI 02940-3006

Sincerely,  
Computershare

Antigua & Barbuda  
Aruba  
Austria  
Azerbaijan  
Bangladesh  
Barbados  
Belgium  
Brazil  
Bulgaria  
Canada  
Chile  
China  
Colombia  
Costa Rica  
Croatia  
Curacao  
Cyprus  
Czech Republic  
Denmark  
Dominica  
Dominican Republic  
Egypt  
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Guyana  
Honduras  
Hong Kong  
Hungary  
Iceland  
India  
Indonesia  
Ireland  
Isle of Man  
Israel  
Italy  
Jamaica  
Jersey  
Kazakhstan  
Korea

Republic of Latvia  
Liechtenstein  
Lithuania  
Luxembourg  
Malta  
Marshall Islands  
Mauritius  
Mexico  
Monaco  
Morocco  
Netherlands  
Netherlands island territories: Bonaire, Saba, and St. Eustatius  
New Zealand  
Norway  
Pakistan  
Panama  
Peru  
Philippines  
Poland  
Portugal  
Romania  
Russian Federation  
Saint Lucia  
Singapore  
Slovak Republic  
Slovenia  
South Africa  
Spain  
Sri Lanka  
St. Maarten (Dutch part)  
Sweden  
Switzerland  
Thailand  
Trinidad and Tobago  
Tunisia  
Turkey  
Ukraine  
United Kingdom  
Venezuela  
American Samoa  
U.S. Virgin Islands  
Northern Mariana Islands  
Guam  
Puerto Rico