



Dear Investor,

The Internal Revenue Service (IRS) requires that the status of a non-U.S. investor be certified by completing Form W-8BEN, *Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)*. Our records indicate that your account remains in an uncertified status. In order to avoid the implementation of a 24% U.S. backup withholding tax on your account, please complete and return the enclosed form as soon as possible.

**To certify your non-U.S. status and obtain any applicable treaty benefits, please review the instructions below and those found on the back of Form W-8BEN.**

**Part I: Identification of Beneficial Owner**

1. If applicable, enter your U.S. Social Security Number or Individual Taxpayer Identification Number in the US Taxpayer Identification Number box.
2. **REQUIRED:** Enter your country of citizenship.
3. **REQUIRED:** Enter the Foreign Taxpayer Identifying Number (TIN) issued to you by your jurisdiction of residence in the Foreign Taxpayer Identifying Number box.
  - If you do not have a Foreign TIN and reside in or are claiming treaty benefits in Part II Number 9 in one of the countries listed on the back of this page, then you are **required** to provide a reason for not providing a Foreign TIN.
4. **REQUIRED:** Enter your date of birth. Use the following format to input your information: MM-DD-YYYY.
5. If the address printed on the top of the Form W-8BEN is your mailing address and does not reflect your permanent residence address, please provide us with your permanent residence address in the space provided.
6. If you are a non-U.S. person with a U.S. mailing address, banking instructions, or telephone number, the Internal Revenue Service requires that you provide us with additional documentation to certify your status. Please include a copy of your passport or driver's license and a letter explaining why you are using a mailing address or bank in the U.S. Without these additional documents, we will be required to withhold 24% U.S. tax on all reportable payments including sale proceeds.

**Part II: Claim of Tax Treaty Benefits (if applicable)**

1. Individuals must enter the country of permanent residence if claiming a reduced rate of withholding based on a tax treaty between the U.S. and that country.
2. If the country you are claiming a tax treaty benefit for in Part II and the country of your permanent residence address and/or your country of citizenship are not the same, the Internal Revenue Service requires that you provide us with additional documentation to certify your status. Please include a copy of your passport or driver's license and a letter explaining the difference in countries.

**Part III: Certification – Sign Here**

1. Sign and date the form and if signed by someone other than the Beneficial Owner, the Capacity in Which Acting line must be completed. 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.
2. Return the completed form in the enclosed envelope to **Computershare**.

**PLEASE NOTE:** If this account is owned by more than one person, the IRS requires that each beneficial owner return a separate Form W-8BEN.

Sincerely,  
**Computershare**

Antigua & Barbuda  
Aruba  
Austria  
Azerbaijan  
Bangladesh  
Barbados  
Belgium  
Brazil  
Bulgaria  
Canada  
China  
Colombia  
Costa Rica  
Croatia  
Curacao  
Cyprus  
Czech Republic  
Denmark  
Dominica  
Dominican Republic  
Egypt  
Estonia  
Finland  
France  
Germany  
Gibraltar  
Greece  
Grenada  
Guernsey  
Guyana  
Honduras  
Hong Kong  
Hungary  
Iceland  
India  
Indonesia  
Ireland  
Isle of Man  
Israel  
Italy  
Jamaica  
Japan  
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  
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