



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 being subject to US backup withholding at the applicable tax rate, 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 tax identifying number (TIN) issued to you by your jurisdiction of tax residence in the Foreign Tax Identifying Number box unless: You have not been issued a TIN, or the jurisdiction does not issue TINs. If you have not provided your jurisdiction of residence TIN, provide a reason for not doing so.
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 the applicable tax rate 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.
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