



Computershare
PO Box 43078
Providence Rhode Island 02940-3078
www.computershare.com/investor

Name of Beneficial Owner and Mailing Address

Name
Address
City, State, Zip

Holder Account Number

Company Name

Use a black pen. Print in CAPITAL letters inside the grey areas as shown in this example.

ABC 123 X

Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

OMB No. 1545-1621 (Rev. Feb. 2006) Dept. of U.S. Treasury

Part I. Identification of Beneficial Owner (See instructions on reverse)

Please mark the box that indicates your status.

Individual Corporation Other Country of incorporation or organization.

U.S. Taxpayer Identification Number, if required

U.S. Taxpayer Identification Number grid

If your permanent residence address is different than your mailing address, please provide it below.

Permanent Residence Address (street, apt. or suite no., or rural route) City or Town/State or Province/Postal Code Country (do not abbreviate)

Part II. Claim of Tax Treaty Benefits (if applicable)

- 1. Individuals claiming a reduced treaty rate must check Box 9a AND enter country of residence.
2. Non-individuals claiming a reduced treaty rate must check Box 9a AND enter country of residence AND check Box 9c.
3. Beneficial owners claiming a special withholding rate — if applicable, must complete an IRS Form W-8BEN.

I certify that (mark all boxes that apply):

9a The beneficial owner is a resident of the country at right, within the meaning of the income tax treaty between the United States and that country. Country

9c The beneficial owner is not an individual, derives the item (or items) of income for which treaty benefits are claimed, and if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see IRS instructions).

Part IV. Certification - Sign Here

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
The beneficial owner is not a U.S. person,
The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, and
For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. person and, if applicable, obtain a reduced rate of withholding.

Date (mm/dd/yyyy) Signature of beneficial owner or authorized signatory of beneficial owner Capacity in which acting

Send form to Computershare. Do not send to the IRS (see reverse for mailing instructions).

Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding

(Section references are to the Internal Revenue Code)

Do not use this form for:

- A U.S. citizen or other U.S. person, including a resident alien individualW-9
- A person claiming that income is effectively connected with the conduct of a trade or business in the United StatesW-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions)W-8ECI or W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions)W-8EXP or W-8ECI

Instead, use Form:

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

- A person acting as an intermediaryW-8IMY

Purpose of this form:

The United States Internal Revenue Service requires that all non-resident alien investors certify their foreign status by completing Form W-8BEN. A Form W-8BEN is also required to claim, if applicable, a reduced rate of withholding as a resident of a foreign country with which the United States has an income tax treaty. Failure to provide a completed Form W-8BEN may result in the imposition of a U.S. backup withholding tax on all payments to your account.

Type of Beneficial Owner

Check the one box that applies. If you select "Other", please choose from the following categories:

- Partnership
- Estate
- Complex Trust
- Simple Trust
- Government
- Central Bank of Issue
- Grantor Trust
- Tax Exempt Org.
- Disregarded Entity
- Private Foundation
- International Org.

Claim of Treaty Benefits

Individuals

Please check Box 9a AND enter your country of residence if you qualify as a resident under the terms of the treaty.

Non-Individuals

Please check Box 9a AND enter your country of residence AND check Box 9c.

Country of Incorporation

If you are a corporation, enter the country of incorporation. If you are another type of entity, enter the country under which laws you were created, organized or governed.

U.S. Taxpayer Identification Number (TIN)

If applicable, enter your U.S. Social Security Number or your U.S. Employer Identification Number. Do not enter your Canadian Social Insurance Number or your Australian Tax File Number.

Permanent Residence Address

Complete this section only if your permanent address is different than your mailing address. Your permanent residence address is the address in the country where you claim to be a resident for purposes of that country's income tax. If you are not an individual and you do not have a tax residence in any country, the permanent address is where you maintain your principal office. Do not use a United States, P.O. Box or in-care-of address.

Capacity in which acting

If this form is completed by an agent acting under a duly authorized Power of Attorney, the form must be accompanied by the Power of Attorney in proper form or a copy thereof. **Non-individuals.** This form must be signed by an authorized representative or officer of the beneficial owner and the "capacity in which acting" field must be completed, e.g., Director.

Special Rates and Conditions

If applicable, a beneficial owner must complete a government issue (IRS) Form W-8BEN and submit such original signed form to Computershare at the address shown below. When completing the IRS Form W-8BEN, be sure to include the information required by Part II, Line 10 on such form. This form can be found on the IRS website www.irs.gov. An example of a beneficial owner who might qualify for a special rate under the treaty is a foreign corporation claiming a special rate applicable to dividends based on ownership of a specific percentage of stock.

Joint Ownership

Each beneficial owner of a joint account must complete and return a separate Form W-8BEN. Each form must be individually signed in order to be valid.

Please do not submit any other maintenance or financial requests within the envelope provided.

Return your completed form in the enclosed envelope or mail to Computershare Tax Operations, P.O. Box 43078, Providence, RI 02940-3078, USA

DID YOU KNOW?

You can certify your account online by visiting us at the website on the reverse side of this form.

While online, join the thousands of shareholders that have signed up for electronic delivery!