

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
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Chile
China
Colombia
Costa Rica
Croatia
Curacao
Cyprus
Czech Republic
Denmark
Dominica
Dominican Republic
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Estonia
Finland
France
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Greece
Grenada
Guernsey
Guyana
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Hong Kong
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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
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Thailand
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Tunisia
Turkey
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United Kingdom
Venezuela
American Samoa
U.S. Virgin Islands
Northern Mariana Islands
Guam
Puerto Rico