



Important Tax Information
Response Required by
December 31, 2016

Dear Holder,

Our records indicate that the Form W-8BEN certification will expire on December 31, 2015. In order to avoid the implementation of a 28% U.S. backup withholding tax on all reportable payments including sale proceeds, beneficial owners must certify their status as a non-U.S. person by completing a new Form W-8BEN, *Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding* by **December 31, 2016**.

To certify your non-U.S. status and obtain any applicable treaty benefit, please log on to the Internet site listed on the enclosed form and take advantage of the easy on-line certification process. If you do not have Internet access, please review the instructions below and those found on the back of the enclosed Form W-8BEN for properly completing the form.

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. Enter your country of citizenship.
3. 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 your date of birth.
4. 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 28% 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.
2. Return the completed form in the enclosed envelope to **Computershare**.

Important Information regarding Joint Account Registrations:

Please note, if this account is owned by more than one person (joint account), the IRS requires that each non U.S. beneficial owner complete a Form W-8BEN. If your account is held jointly we have included two Form W-8BEN's for each beneficial owner to verify, complete and sign. Should you require more than two Form W-8BEN's you may download additional forms from the IRS web site, www.irs.gov. Be sure to include your account number on the form.

If you have not completed this certification via the Internet, please return the completed, signed and dated form to us in the enclosed envelope. If a valid Form W-8BEN is not certified by December 31, 2016, a 28% backup withholding tax may be imposed on all future transactions.

Sincerely,

Computershare