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.
- Enter Country of Incorporation or organization.
- 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.
- 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, GIIN or Foreign TIN if applicable.
- If you are a non-U.S. entity with a US mailing address, banking instructions, or telephone number, the Internal Revenue Services (IRS) requires that you provide us with additional documentation to certify your status. Please include a copy of your Articles of Incorporation and 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.

Please mail completed tax certification (do not return 14 page instruction page) to:

Computershare Tax Operations
P.O. Box 43078
Providence
RI 02940-3078

Sincerely,
Computershare