



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

The IRS requires that we report the cost basis of certain shares acquired after January 1, 2011 and then sold. Shares transferred out of an account will be done using our default cost basis calculation of first in, first out (FIFO) unless otherwise instructed. Please visit our website, review the enclosed FAQ, or consult your tax advisor if you need additional information about cost basis.

Dear Holder

As requested, enclosed are the forms and instructions needed to transfer the decedent's stock to a new account or another holder. We have also enclosed answers to Frequently Asked Questions (FAQs) to assist you with completing the form and to answer transfer related questions you may have. You can find additional helpful information in the "Help" section of our website, www.computershare.com/investor.

To request the transfer, you will need to complete the following steps:

Step 1: Transfer Request form – Complete the enclosed form. All surviving registered holders (if applicable) or a legally authorized representative must sign the "Authorized Signatures" section (section 7), with a Medallion Signature Guarantee for each signature. An individual signing on behalf of the current registered holder must indicate his or her capacity next to the signature on the form (e.g. John Smith, Executor or John Smith, Custodian). See the enclosed FAQ document for additional information.

If the decedent held any certificated shares, you must include the original stock certificate(s) along with the Transfer Request form. If a certificate is lost, please contact us to find out the cost and process for requesting a certificate replacement. Lost certificates must be replaced prior to transferring the shares.

Step 2: Form W-9, tax certification – The new holder should sign and date section 9 of the enclosed Transfer Request form. If the new holder is unable to provide tax certification at this time, we will send him or her a Form W-9 (Request for Taxpayer Identification Number and Certification) once the transfer request is processed. Computershare will be required to withhold taxes on any dividends or other cash distributions until tax certification is received by us.

Step 3: Additional tax documentation – Obtain either (a) or (b), as applicable:

- (a) If the decedent resided in a state in which an inheritance tax waiver is required, an Inheritance Tax Waiver form.
- (b) If the decedent did not reside in a state in which an inheritance tax waiver is required, either (i) a Notarized Affidavit of Domicile (blank form enclosed), or (ii) an Inheritance Tax Waiver stamp affixed next to the signature on the Transfer Request form.

See the last page of the enclosed FAQ document for additional information on these items and how to obtain them.

Step 4: Send all required documents outlined above to:

Regular mail:
Computershare
P.O. Box 43078
Providence, RI 02940-3078

Overnight/certified/registered delivery:
Computershare
250 Royall Street
Canton, MA 02021

It is important that you follow the steps above to ensure that your transfer can be completed. Depending on the type of transfer being requested, your transfer should be completed within 10 business days of receipt. A statement will be sent to the new holder upon completion of the transfer. Please note, the statement cannot be sent to a third party. If your transfer cannot be processed due to missing or incomplete documentation, we will contact you for more information.

If the value of the shares you are transferring exceeds \$14 million, or if you have any questions, please contact us online through the "Contact Us" section of the website.

Sincerely,

Computershare
Enclosures

PLEASE PRINT CLEARLY

- Please complete for each new holder
- Use additional pages as necessary

☐ **Individual** (complete A, B, C, G & H)
 ☐ **Custodial with Minor** (complete A, B, C, D, G & H)
 ☐ **Transfer on Death** (complete A, B, C, D, G & H)
☐ **Joint** (complete A, B, C, D, G & H)
 ☐ **Estate** (complete A, B, C, E, G & H)
 ☐ **Trustee/Trust** (complete A-H)
☐ **Other** (indicate type and complete A, B, C, D, G & H) _____

B *Social Security Number (SSN) or Employer Identification Number (EIN)
(do not use hyphens)

SSN	<input type="checkbox"/>	EIN	<input type="checkbox"/>
-----	--------------------------	-----	--------------------------

(check one box above)

[illegible][illegible][illegible]

Certification: Under penalties of perjury, I certify that: (1) the number shown on this form is my correct Taxpayer Identification Number, and (2) I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the IRS that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and (3) I am a US citizen or other US person.

Date (mm / dd / yyyy)

/

/



AFFIDAVIT OF DOMICILE

To be completed for decedent transfers only.

Account Name: _____ Account Number: _____

Name of Stock: _____

Deceased Holder's Taxpayer Identification or Social Security Number: _____

The undersigned, _____

residing at _____

being duly sworn, deposes and says that he/she is _____

Describe your status, i.e. Executor, Administrator, Survivor in Joint Tenancy, etc.

(If a corporate fiduciary show title of affiant and name of corporation)

of (the estate of) _____

who died on _____

that at the time of death the domicile (legal residence) of said decedent was at

and that (s)he resided in the State of _____

for _____ years prior to death and was not a resident of any (other) state within the United States of America at time of death.

Signature: _____

Sworn to before me, a notary public, this

AFFIX SEAL

_____ day of _____, 20 _____

Signature: _____

(official administering oath)

Title: _____

My commission expires _____

How to Complete the Transfer Request Form

SEE FAQs FOR MORE INFORMATION

CURRENT HOLDER INFORMATION

Shares to be Transferred

See the following Frequently Asked Questions (FAQs) section for more information about number and type of shares. All shares transferred will be in book-entry form unless otherwise requested in writing.

- 1** Enter date of death as recorded on the death certificate.
- 2** Enter a daytime telephone number where you can be reached should we have any questions regarding this transfer request.
- 3** Check this box only if you wish to transfer all of the shares in the decedent's account. These shares include Direct Registration System (DRS) and investment plan shares held in book-entry form, as well as any certificates submitted. **If this box is checked, do not complete sections 4, 5 and 6.**
- 4** Enter the number of DRS book-entry shares you wish to transfer.
- 5** Enter the number of certificated shares you wish to transfer. **IMPORTANT:** In order to transfer certificated shares, you must submit the original certificates with this form. If the number of shares to transfer is less than the number of shares on the certificate, the balance will be put into DRS book-entry form in the name of the current holder and a statement will be mailed.
- 6** Enter the number of investment plan book-entry shares you wish to transfer. If you would like to transfer all of the decedent's investment plan shares, you must enter the exact number of shares the decedent held including any partial share amount.
- 7** **Authorized Signatures – This section must be completed for your transfer to be executed.**

After reviewing the form to ensure that all information provided is correct, please sign and date the form in the appropriate boxes. Please note, if you are signing on behalf of the current registered holder you must indicate your capacity (e.g. John Smith, Executor).

Signature(s) must be stamped with a Medallion Signature Guarantee from a qualified financial institution, such as a commercial bank, savings bank, savings and loan, US stockbroker and securities dealer, or credit union that is participating in an approved Medallion Signature Guarantee Program. **A Notary Seal is NOT acceptable.**

NEW HOLDER/RECIPIENT INFORMATION

If you are transferring to multiple new holders, feel free to photocopy the "New Holder/Recipient" page of the form prior to completion. This page must be completed for each new holder. Please be sure to clearly note the top of each page with the number of shares (not a percentage) to be transferred to each recipient.

- 8** **Account Type** – Mark only one box with an "X" indicating the type of account into which you are transferring shares. Complete additional sections as indicated.

Definitions of Account Types:

- An **individual** registration, e.g. John T. Smith, is used if there is only one account holder. There is only one individual listed on the account.
- A **joint** tenant registration with right of survivorship, e.g. John T. Smith and Jane T. Doe JT TEN, is used if there are two or more equal holders listed on the account. Please note, the registration must read "and." The word "or" cannot appear in the registration. In the event of the death of one of the listed holders, the securities in the account become the property of the surviving joint holder.

- A **trust** registration, e.g. John T. Smith and Jane T. Doe TR UA 4-3-66 Smith Family Trust, is used to allow the appointed trustees to handle the securities. All acting trustees are listed on the account, which also names the legal name and date of the trust agreement. To register shares under a trust, a legal trust agreement must exist.
 - A **custodial with minor** registration under the Uniform Gifts to Minors Act (UGMA) or Uniform Transfer to Minors Act (UTMA) of your state, e.g. John Doe Custodian for Jonathan Doe UTMA NY, is used if the securities are held by a custodian on behalf of a minor. The named custodian is given the legal authority to act on the account on behalf of the minor, until the minor reaches the age of majority under the applicable state's law. The Social Security number associated with the account is that of the minor.
 - An **estate** registration, e.g. John Smith Executor for the Jane Doe Estate, is used to allow a court-appointed legal representative to act on the account. The account is registered in the decedent's estate.
 - A **transfer on death** (TOD) registration, e.g. John Smith TOD Mary Smith, is used to allow an individual (John Smith) or joint owners with rights of survivorship (John Smith and Mary Smith JT TEN) to designate one individual (Mary Smith) or entity as the beneficiary of the account upon the death of the registered holder (John Smith). Please note, the assigning of stock to the beneficiary is not automatic and will require a written request at the time of transfer. **NOTE:** Only one TOD can be named per account. The TOD registration may not be available for all companies or for all states.
 - **Other** common registrations include community property, Limited Liability Company (LLC), nominee, partnership, tenants by entireties and unincorporated association.
- A** If the new holder already owns stock in the company under the exact account name being requested, transfer the shares to the existing account by entering the new holder's 11-digit Computershare account number, which starts with a "C".
 - B** Enter the new holder's 9-digit Social Security Number (SSN) or Employer Identification Number (EIN). Do not include hyphens. If the new account will be in more than one person's name, provide the information for the first name on the account or for the person who will be responsible for paying taxes. If the account is being registered as a custodial account, provide the Social Security Number of the minor.
 - C** Enter the new holder's name (first, middle initial, last) if the account type is individual, custodial, trustee, executor or other.
 - D** Enter the name (first, middle initial, last) of the second new holder on the account if the account type is joint, minor, co-trustee, TOD beneficiary or other (if applicable).
 - E** Enter the name of the trust or estate (if applicable).
 - F** If a trust is entered in section 8E, enter the date of the trust. Leave this section blank if the new account is for an estate or another type of account.
 - G** Enter the street address or PO Box for the new holder whose Social Security Number or Employer Identification Number was entered in section 8B. If applicable, enter apartment or unit number.
 - H** Enter the new holder's city, 2-letter state abbreviation and 5-digit postal zip code.
 - 9** The new holder should sign and date Form W-9 for tax purposes. This section must be completed to avoid backup withholding in the future.

Frequently Asked Questions (FAQs)

Below you will find answers to common questions regarding:

- Account Information
- Transferring Shares
- Uncashed Checks
- Transfer Request Form
- Stock Certificates
- Medallion Signature Guarantee
- Tax Certification, Form W-9
- Inheritance Tax Waiver Form and Affidavit of Domicile
- Managing Your Account Online (Investor Centre)

Note: Reference to our website – www.computershare.com/investor – is made throughout this document.

Account Information

How do I determine the type of shares that the decedent owned?

- The decedent owned **book-entry shares** if the shares are held in an electronic account at Computershare. A paper certificate was not issued for these shares.
 - **Direct Registration System (DRS) shares** are book-entry shares that are not part of a company's investment plan.
 - **Investment plan shares** are book-entry shares that are part of a company's dividend reinvestment plan (DRP) or direct stock purchase plan (DSPP).
- The decedent owned **certificated shares** if a paper stock certificate was issued to him or her.

How can I find out the decedent's current share balance?

If the decedent's shares are held electronically by Computershare in book-entry form, the most recent statement that the decedent received will provide the current share balance. For certificated shares, each certificate indicates the number of shares it represents directly on the stock certificate.

Transferring Shares

I am listed as a joint holder on the decedent's account. Do I need to transfer the shares to myself to have the decedent's name removed for the account?

Yes. You need to complete a Transfer Request form to transfer the shares to a new account in your name. The surviving holder(s) or a legally authorized representative must sign the "Authorized Signatures" section (section 7) of the form. You must either (1) provide an original death certificate or certified copy, or (2) obtain a Medallion Signature Guarantee for each signature on the form.

What do I do if I want to transfer the decedent's shares to several other parties?

If you are transferring to multiple new holders, feel free to photocopy the "New Holder/Recipient" page of the form prior to completion. This page must be completed for each new holder. Please be sure to clearly note the top of each page with the number of shares (not a percentage) to be transferred to each recipient.

What do I do if I want to transfer shares of several companies?

You will need to submit a separate completed Transfer Request form, including a Medallion Signature Guarantee, for each company.

How do I transfer the decedent's employee stock purchase plan (ESPP) shares?

Please contact the decedent's ESPP administrator for details on how to transfer any ESPP shares that he or she held.

How do I transfer shares to a brokerage account?

Please contact your stockbroker to initiate the transfer of shares in the decedent's Computershare account to a brokerage account.

The new holder has an existing account to which I want the shares transferred. Where can I find the account number of the account to which I want to transfer shares? What if I can't find it?

The new holder should be able to obtain the account number from a statement or other document for that account. If you do not have the account number, please provide all the information you have on the Transfer Request form, and note "unable to locate" in section 8A of the form so that we know you would like the shares transferred to an existing account. We may or may not be able to do this based on the information provided.

Will account features the decedent previously selected automatically carry over from the old account to the new account?

No. Account features, such as direct deposit of dividends or reinvestment of dividends, do not carry over to a new account. Once the transfer is complete, the new holder can easily set up his or her account options online after creating a login ID to use Investor Centre. Please note, any change in registration, including removing a name, will result in a new account.

What legal documents do I need to submit when requesting a transfer on behalf of another?

The institution from which you obtain a Medallion Signature Guarantee will require documentation to verify your identity, legal authority and capacity. For transfer requests valued at less than \$14 million, Computershare does not require copies of the legal documents; however, we may require other documentation for tax purposes, e.g. a certified Affidavit of Domicile. If the value of the shares you are transferring exceeds \$14 million, please call us at the customer service number listed on the top right corner of the enclosed Transfer Request form for further requirements. Please note, you will need to sign the Transfer Request form in your capacity (e.g. John Smith, Executor).

Is there a fee to transfer stock?

Computershare does not charge a fee to transfer stock; however you may incur fees from other institutions. For example, you may be charged a fee by the institution that provides the Medallion Signature Guarantee.

Will you return the paperwork I send to you?

All submitted documents will be kept as part of Computershare's permanent records and will not be returned to you.

What do I do if I want to use a different option for transferring my shares other than FIFO?

Please consult your tax advisor and then please contact us at the number listed on the front of this package for further instruction.

What do I do if more than one owner on the acct is deceased?

Please indicate the date of death for the most recent decedent. Please consult your tax advisor.

Frequently Asked Questions (FAQs)

Uncashed Checks

Can you reissue uncashed dividend or other checks in the name of the new holder?

No. You may be able to cash the decedent's check under the same authority that allows you to transfer the shares. If any uncashed checks have been lost, we can reissue a check in the name of the original holder. Please contact us at the customer service number listed on the top right corner of the enclosed Transfer Request form to find out the process for requesting a check replacement. Holders may also be able to replace checks online via Investor Centre; refer to the Investor Centre information provided in this FAQ.

Transfer Request Form

Who can I call for help completing the form?

Please call us at the customer service number listed on the top right corner of the enclosed Transfer Request form.

I can't fit all the information in the space provided. What should I do?

Please feel free to attach additional pages as needed.

What are examples of other account type choices for the new holder?

Other common account types include community property, Limited Liability Company (LLC), nominee, partnership, tenants by entireties and unincorporated association.

Stock Certificates

What if I can't find a stock certificate?

Please contact us at the customer service number listed on the top right corner of the enclosed Transfer Request form to find out the cost and process for requesting a replacement. The certificate must be replaced prior to transferring the shares.

How should I send the certificate? Should I insure the mailing?

We recommend using registered mail or a courier service that provides a return receipt. We also suggest that you insure the mailing with the carrier for 3% of the stock's market value, which is the approximate cost to replace a certificate in the event that it is lost in transit.

Should I sign the back of the certificate before I send it?

No. For your protection, we suggest that you do not sign the back of the certificate when presenting it to us for a transfer.

Medallion Signature Guarantee

What is a Medallion Signature Guarantee? Where can I obtain one?

A Medallion Signature Guarantee is a special stamp provided by a bank, broker or credit union (guarantor institutions) that indicates that the individual signing a form is legally authorized to conduct the requested transaction.

Tax Certification, Form W-9

What is a Form W-9? Why do I have to complete the form?

Form W-9 is an Internal Revenue Service tax form that certifies an individual's Taxpayer Identification Number. Submitting a completed form will prevent earnings and sale proceeds paid to the new account from being subject to backup withholding. Without the completed form, Computershare would be legally required to withhold a percentage of each payment to ensure that tax is collected and paid to the Internal Revenue Service.

Where can I obtain one?

The enclosed Transfer Request form includes a Form W-9. The new holder can fulfill this requirement by signing and dating section 9 of the enclosed form. The complete Form W-9 can be downloaded from the "Printable Forms" section of the website listed at the beginning of this FAQ document.

What if I do not have the information for the new holder, or the new holder is not available to sign section 9 of the form?

If the new holder is unable to provide tax certification at this time, Computershare will be required to withhold taxes on any dividends or other cash distributions until certification is received. Once we process the transfer request and set up the new account, we will send the appropriate tax certification form (Form W-9) to the new holder.

Inheritance Tax Waiver Form and Affidavit of Domicile

When is an Inheritance Tax Waiver form required? How can I obtain one?

An Inheritance Tax Waiver form may be required depending on the decedent's state of legal residence and date of death. A list of the locations that may require this form is below. You can obtain an Inheritance Tax Waiver form and instructions on how to complete the form from the state tax agency of the decedent's state of residence.

Alabama	Missouri	Oklahoma
Arizona	Montana	Puerto Rico
California	New Jersey	Rhode Island
Hawaii	New York	Tennessee
Illinois	North Dakota	West Virginia
Indiana	Ohio	

What if the decedent's state of legal residence does not require an Inheritance Tax Waiver form?

Complete the enclosed **Affidavit of Domicile** attesting to the decedent's state of residency, and have the completed form notarized. The form is also available through the "Printable Forms" section of the website listed at the beginning of this FAQ document.

Alternatively, you can obtain an **Inheritance Tax Waiver stamp**, which certifies that no inheritance tax waiver is required. The stamp should be placed next to the authorized signature on the Transfer Request form (section 7) and may be obtained from the same financial institution providing the Medallion Signature Guarantee.

Frequently Asked Questions (FAQs)

Managing Your Account Online (Investor Centre)

I am a new account holder. Can I access my account online?

Yes. Non-business entity accounts can gain access through "Investor Centre" at www.computershare.com/investor.

Computershare's Investor Centre is a free online service that provides you with a wide variety of self-service tools to help track and manage your personal holdings in the companies we service. Investor Centre allows you to manage your holdings in several different companies simultaneously. Please note that Computershare does not permit online access to accounts registered as a business such as corporations, banks, associations, some trusts, nominees, etc.

What can I do with Internet account access?

Here are some of the things you can accomplish through Investor Centre:

- View current account balances
- Sign up to receive statements and documentation electronically (where available)
- View transaction history
- View payment history
- View stock prices
- Change your mailing address
- Certify your tax status online (Form W-9 certification)
- Update your bank account details to have funds directly deposited into your bank account
- Replace checks
- Review information on available investment plans
- Enroll in an investment plan, such as a dividend reinvestment plan (where available)
- Buy shares through a direct stock purchase plan (where available)
- Sell book-entry shares held by Computershare
- Download forms
- Access a comprehensive list of frequently asked questions

How do I start using Investor Centre?

To access your account, just follow these easy steps:

Step 1: Go to www.computershare.com/investor and click "Create Login"

Step 2: Fill in the required information

Step 3: Read and accept the terms and conditions

Step 4: Select your member details including a unique user ID and password

Following the initial registration steps, most Investor Centre users are immediately granted full member access to their account and will receive an Investor Centre welcome letter by mail. In some cases, you may initially be granted only limited read-only access to your portfolio. Don't worry, this is only temporary, and is done for your protection based upon your account and validation information. In these cases, we will mail you a notice of registration, which includes an activation code. Once you receive your activation code, simply log on to Investor Centre with your user ID and password. Enter the activation code when prompted and you will be granted full member access immediately.

Is my Investor Centre account information secure?

Yes. All communication between our Web server and your computer use industry-standard Secure Sockets Layer (SSL) 128-bit encryption when you are viewing any details of your holding(s). This is the same type of encryption used by financial institutions worldwide.