



Shareholder(s) have the following options available in order to sell their certificated shares:

- The shareholder(s) may contact a bank or broker to sell their certificated shares. The fee charged for this service varies by brokerage firm.

OR

- The shareholder(s) may send their unsigned certificated shares to Computershare along with a signed letter of instruction requesting that we place the shares in book entry form under the Direct Registration System (DRS) and then sell. The request must specify the exact number of shares to be sold from the account from both the certificated share amount and your dividend reinvestment shares.

Your shares will be sold in accordance with the terms and conditions of the DRS Sales Facility and any fees will be automatically deducted from the proceeds. If you are not familiar with the Direct Registration System, please visit our web site at www.computershare.com/investor, or call to request that we send you this information

Mail sent to us via the Postal Service should be addressed to:

Computershare
PO Box 43006
Providence, RI 02940-3006

Overnight mail should be addressed to:

Computershare
150 Royall Street, Suite 101
Canton, MA 02021

If you are sending certificates through the mail, we recommend the use of registered or certified mail, with return receipt requested. We also recommend you insure your package at 3% of the value of your certificates (or \$20.00, whichever is greater). This represents an approximation of the cost of an indemnity bond to replace your certificates should they be lost or stolen. To calculate the value, take the number of shares represented by the certificate, multiply by the previous day's closing price, multiplied by .03.

United States tax laws require that we withhold 24% of all payments made to you until a W-8 BEN form is submitted.

Attached is a new Form W-8 BEN with a recent revision date, which may be used to certify the tax status of this account. Please mail your completed Form W-8BEN to either of the addresses provided below:

By United States Postal Service: Computershare, PO Box 43006, Providence, RI 02940-3006, UNITED STATES

By Overnight Courier (FedEx/UPS/DHL, etc.):
Computershare,
150 Royall Street,
Suite 101, Canton,
MA 02021,
UNITED STATES

Typically, for most accounts, tax certification may be completed online by following the instructions provided below:

1. Go to www.computershare.com/investor
2. Log in with your user ID and password, or if you are a first-time user, click "Create Login" and select to sign up for membership of Investor Center
3. Once logged in, click the "My Profile" button located to the right of the Portfolio of holdings
4. Click on the "Tax details" update button and follow the instructions.

Once registered, most users can update their accounts and perform transactions immediately. However, for security reasons, some users may be initially restricted. In these cases, we will send you a verification code by regular mail that you will need to key in on Investor Center.

Please note that if your account contains a Joint Tenant registration, you are not eligible to complete your tax certification online. Each holder is required to complete and submit a Form W-8BEN.

For legal reasons that we trust you will understand, we are not qualified to provide you with tax advice. We urge you to contact a qualified tax advisor or visit the Internal Revenue Service's web site at www.irs.gov if you have any further questions relating to FATCA (Foreign Account Tax Compliance Act) or the Form W-8 BEN revisions.

Should you have other account related questions, please call us at 800-463-5911 during regular business hours. Please note that any available representative can assist you.

shrrelations@cpushareownerservices.com