

Address

City, State, Zip

Name of Current Shareowner(s)

Computershare



Computershare
PO Box 43084
Providence, RI 02940-3084
Within USA, US territories & Canada 888 663 8325
Outside USA, US territories & Canada 201 680 6612
Hearing Impaired (TDD) 201 680 6610

For UPS Next Day Air:

UPS

c/o Computershare 150 Royall Street, Suite 101 Canton, MA 02021

www.computershare.com/ups

Computershare Holder Account Number

<u>OR</u>

Taxpayer Identification Number

Form 2011 Request for Conversion of Class A Stock to Class B Stock, and Transfer of Ownership

IRREVOCABLE STOCK CONVERSION - The undersigned does (do) hereby irrevocably authorize Computershare to surrender UPS Class A shares for conversion into UPS Class B shares and to comply with the instructions set forth below. Class B shares will be deposited in book-entry form through the Direct Registration Profile System ("DRS"). If you are transferring to more than one account, please use a separate form for each transfer. The conversion of UPS Class A shares to UPS Class B shares is a permanent and irreversible transaction. Once UPS Class A shares are converted to UPS Class B shares, they cannot be converted back to UPS Class A shares. In addition, be advised that the conversion of Class A shares to Class B shares will reduce your investment as calculated under the ownership guidelines and may impact any ownership incentive. Any movement of your bookentry shares to or from your DRS account will be reported to you by a Transaction Advice mailed to you within four business days of the transaction. NOTE: YOU WILL RECEIVE A CHECK FOR ANY FRACTIONAL SHARES.

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CONVERTING UPS CLASS A SHARES TO CLASS B AND TRANSFERRING TO A BROKERAGE ACCOUNT?

COMPLETE THE BROKER TRANSFER SECTION ALONG WITH SECTIONS 2, 3 & 4

RKOKEK	IKANSFER:

Electronically transfer (place the number of shares here)	UPS Class B book-entry whole sh	nares to the broker & account listed below.
Shareowner Broker/Dealer Account Number	Broker/Dealer Participant Number at DTC	Broker/Dealer Name

SECTION 2

Shareowner Instructions: TRANSFERRING ALL AVAILABLE "BOOK-ENTRY" SHARES? Write "all available shares" below and skip the receipt numbers. PARTIAL TRANSFER? List the number of shares to be transferred below and provide the receipt number(s). TRANSFERRING CERTIFICATED SHARES? Enclose the original certificate(s) and complete the below. SELLING CLASS B SHARES THROUGH COMPUTERSHARE UPON CONVERSION? Be sure to also complete the A to B Conversion and Sale Instructions Form located on Page 4. Failure to provide the required information will result in the rejection of your request.

The total number of Class A shares you wish to have transferred:

	Receipt/Certificate Numbers	Shares to be Transferred		Receipt/Certificate Numbers	Shares to be Transferred
1			4		
2			5		
3			6		
					-

If more than 6 lines are required, check the box and continue on page 3.

Check this box if physical certificates are enclosed and list the certificate numbers and/or receipts and total shares to be transferred above.



Computershare

SECTION 3

		PIENT INFORMATION (r							ou are creating a	a new account and
	No change to the curr (NCOO) & address. S	rent account registration Skip A - J		Joint Tenant w Complete A, E	vith Rights of Survivo	orship		Trust Account (w	ith copy of first & la enclosed). Comple	ast page of te A - J
	Individual Account. Co	omplete A, B & F - J		Custodian Acc Complete A, E				Death/Estate Acc	count (with copy of cate). Complete A -	Court Appointment J as applicable
	Individual Account wit Complete A, B, F & G		_	State of:						Complete A - J
Transf	er Reason/Purpose for	Transfer/Cost Basis Data icile) in which case the train	a. If this section i	s not fully comp	leted, all transfers w	ill be treated as	Gifts, unles	ss we receive docu	mentation that this	s is a decedent
uunore	i (i.e., / iiidavit or Boiiii	one) in which case the train	noici wiii be treat	od do dir imiona	anoc. This informatio	irio to oriodio tri	at the conte	ot door badio io rene	Joied on the Oldoo	B shares.
	Gift	Date of Gift:			(Gift date applies to	o certificates onl	y)			
	Death	Date of Death:			Value per Share:	USD				
	If none of the above ((write NCOO if applicable)	or specify the r	eason for the tra	ansfer/conversion:					
Please	refer to the Information	and Instructions section f	or additional deta	ails.						
Α	New Holder's Existing	Account Number (if appl	icable)							
В	Name (First, MI, Last)	- Individual / Custodian /	Trustee / Execu	tor / Other				-		
С	Name (First, MI, Last)	- Joint Holder / Minor / C	o-Trustee / Othe	er (if applicable)						
D	Trust / Estate Name (i	if applicable)								
	Trust / Estate Name -	continued				Е	Date of	f Trust (mm / dd / v	yyyy) (if applicable))
								/	/	
_	Address Number and	Street Name / Apt./Unit /	PO Box					/	/	
Г	Address Hamber and	Culour ramo / / ipt./ Office/	. o Box							
G	City / Town					H S	tate / Provir	nce		
ı	Postal Code			J Cou	ıntry					
Transf	eree's Social Security N	Number							applicable if your a	ccount is not
	or Tax Identification Nu					aiready certifie	eu to avoid i	Federal Backup Ta	x vvitnnolaing)	

SECTION 4 Form 2011

Medallion Signature Guarantee is required for transactions involving a change in registration and electronic transfer of UPS Class B shares to a brokerage account. However, if there will be "no changes to the registration and no transfer of shares to a brokerage account" for the Class A shares that are being converted to Class B as an alternative to a Medallion Guarantee, you may provide a notarized signature. See important information and instructions for more information on Medallion Guarantee.

Required Signatures: Current Shareholder(s) — must sign this form and obtain a Medallion Signature Guarantee

Shareholder(s) Signature Signature of current Shareholder	institution & affix stamp. The stamp uses high-security green ink. If the ink is not valid your request will be rejected.		
Signature of current co-owner			
Date (mm / dd / yyyy)	Date Stamped (mm / dd / yyyy)		
Paytima Talanhana Numbar			
Daytime Telephone Number			

Use this space to list additional receipts/certificates:

	Receipt/Certificate Numbers	Shares to be Transferred
7		
8		
9		

	Receipt/Certificate Numbers	Shares to be Transferred
10		
11		
12		

Medallion Signature Guarantee (or Notary if Applicable) Signature of qualified financial

Information and Instructions

- 1. Medallion Guarantee Stamp a medallion guarantee of a signature on transfer documentation warrants the following: The signature was genuine; the signer was an appropriate person to sign or had actual authority to act on behalf of the appropriate person; and the signer had legal capacity to sign. Each medallion guarantee stamp includes a letter prefix, which signifies the amount of surety coverage that supports the guarantor's guarantee to the issuer and transfer agent. The stamp uses high-security green ink. If the ink is not valid your request will be rejected. In addition, if the value of transfer request exceeds the coverage indicated by the letter prefix, the transaction will be rejected, and the presenter must resubmit with a medallion signature guarantee that covers the amount of the transfer. Note: Signature(s) must be stamped with a Medallion Signature Guarantee by a qualified financial institution, such as a commercial bank, savings bank, U.S. stockbroker and security dealer, or credit union, that is participating in an approved Medallion Signature Guarantee Program.
- 2. This form is to be completed to transfer UPS Class A shares to UPS Class B Shares. No action will be taken unless you validly complete all required information. Should you omit any information, you will be notified by a reject letter that no action has taken place and will be required to complete a new form.
- 3. One UPS Class B share will be issued for each UPS Class A share that you validly request to convert. By converting UPS Class A shares to UPS class B shares, you are exchanging the ten votes that accompany each UPS Class A share to one vote that accompanies each UPS Class B share.
- 4. Hypothecated, enjoined or otherwise Restricted Class A shares cannot be converted to Class B shares.
- 5. Legal Name Change (for ownership changes please complete this form in its entirety).
- 6. Court appointment requirement certified court appointment of Executor(s)/Administrator(s) must be dated within 60 days.
- 7. Executor/Administrator for Foreign Decedent Contact Computershare for requirements which may include a Federal Transfer Certificate issued by the Internal Revenue Service (IRS).
- 8. Power of Attorney (POA) original must be signed by the shareholder(s) and dated within 60 days of the transaction. Contact Computershare for POA that doesn't meet this requirement.
- 9. Transfer Reason/ Purpose for Transfer/Cost Basis Data. If this section is not fully completed, all transfers will be treated as Gifts, unless we receive documentation that this is a decedent transfer (i.e. Affidavit of Domicile) in which case the transfer will be treated as an inheritance. We recommend that you consult with your tax advisor regarding the tax implications for each type of transfer.

Date of Sale and Death will default to the date that the transfer is processed unless provided. If we receive documentation (e.g., death certificate) with the transfer instructions, date of death will default to the date indicated in the document. For transfers due to death, the Value per Share is required to determine the cost basis to be applied per beneficiary. For gifts, you have the option of providing a gift date for certificates; if the Gift Date is not provided, it will default to the date that the transfer is processed. For book entry shares, the gift date will always be the date that the transfer is processed. If you select "None of the above," the existing cost basis will be carried over to the new account.

Important Tax Information: Under current federal income tax law, UPS shareowners are required by law to provide the Transfer Agent with their correct Taxpayer Identification Number (e.g. their social security number or employer identification number) on a W-9 form or W-8BEN. Shareowners may be subject to a \$50.00 penalty imposed by the Internal Revenue Service (IRS) and any dividends paid to such shareowners by Computershare (as agent for UPS) may be subject to backup withholding.

The Transfer Agent is required to withhold at the IRS mandated applicable percentage rate of any interest and dividends which are paid to UPS shareowners for whom backup withholding applies. Backup withholding is not an additional tax. Persons subject to backup withholding will be allowed to recognize the amount as a payment of tax returns. If withholding results in an overpayment of taxes, a refund may be obtained from the IRS. Certain shareowners, including among others, all corporations and certain foreign individuals are not subject to these backup withholding and reporting requirements. Foreign individuals must submit a statement, signed under penalties of perjury, to the Transfer Agent (a form of which the Transfer Agent will provide upon request) attesting to the individual's exempt status.

Internet Instructions: You may certify your Tax Identification Number on the Internet at www.computershare.com/ups.

A to B Conversion and Sale Instructions Form

To receive sales proceeds/payment in a currency other than the U.S. Dollar (USD) or to receive a USD wire to a bank outside the U.S. or receive Electronic Funds Transfer to a U.S. bank account and/or a check:

Terms and Conditions of the sale program are available at www.computershare.com/ups. After accessing the website go to "Important Information for Owners of Class B Common Stock" to review the following documents:

International Currency and Wire Payment Registration Form

Computershare CIP for UPS Class B Direct Stock Purchase and Dividend Reinvestment Plan

Computershare CIP Supplement for UPS Class B Direct Stock Purchase and Dividend Reinvestment Plan

You can receive your sales proceeds in certain local currencies electronically through an International wire. This service is subject to additional terms and conditions, currency availability
and fees.

You may sell all or a portion of your UPS shares in your Computershare account by accessing your account at www.computershare.com/ups or calling toll-free 1-888-663-8325 in the U.S. or 201-680-6612 for International shareowners. Alternatively, you may submit a written request with your conversion form to sell your UNITED PARCEL SERVICE INC "UPS" Class B shares through the Direct Registration Profile System ("DRS") Sales Facility administered by Computershare Trust Company, N.A., an affiliate of Computershare.

IMPORTANT - SIGNATURE IS REQUIRED ON THIS PAGE IF YOU ARE REQUESTING CO	MPUTERSHARE TO SELL YOUR UPS CLASS B SHARES AND/OR UPDATING BANKING INSTRUCTION				
	You must either complete the Substitute W-9 or W-8BEN prior to the sale taking place or taxes will be withheld on your sale.				
Name of Shareholder:					
Current Address:	Contact phone number:				
City, State, Zip:	Email address:				
Name of Currency you want your proceeds paid in other than US Dollars:					
SIGNATURE REQUIRED HERE/SIGN HERE TO AUTHORIZE THE ABOVE SALE:					
SALES PROCEEDS DISBURSEMENT: (PLEASE SELECT ONLY ONE). IN ADDITION, US	SE BELOW TO UPDATE OR ADD NEW BANKING INFORMATION.				
USE CURRENT BANKING DETAILS ON FILE SETUP NEW	DIRECT DEPOSIT SETUP NEW WIRE CHECK BY MAIL				
, , , ,	s of the International Currency Exchange and International Wire Service Agreements and agree banking information listed below. In addition, all sales are subject to the Terms and Conditions .				
	rour bank for the information you will need to complete this section. A Glossary of Terms and orm. The name(s) on your bank account must exactly match the name(s) on your stock account				
Important – for international wire transfers, ensure that your International Bank Accoumatch the correct BIC/Sort/Swift code or it will not be processed.	nt Number (IBAN) and Bank Identifier Code (BIC) and/or Sort/Swift code are correct. An IBAN must				
In addition, certain international banks may require additional information in order to receive	ve a wire transfer from the U.S. Please confirm the wire details with your bank.				
Canadian Banks require a 9-digit CCC code comprised of a bank code and a transit number	ber. USE THE BELOW SECTION TO ADD OR UPDATE BANKING INFORMATION:				
Bank Account Number/International Bank Account Number (IBAN):					
Bank Name:					
Bank Address 1:					
Bank Address 2:					
Routing/ABA Number:					
SWIFT/BIC/Sort Code/BSB (This is needed for International wire transfers):					
Bank Local Code (if applicable):					
Intermediary Bank Information (if applicable):					
Bank Name:					
Bank Address 1:					
Bank Address 2:					
ABA/SWIFT/BIC/Sort Code/BSB:					





Computershare PO Box 43084

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www.computershare.com/ups

For UPS Next Day Air: **UPS**

c/o Computershare 150 Royall Street, Suite 101

Canton, MA 02021

Holder Account Number

Taxpayer Identification Number

Name	
Address	_
City, State, Zip	

Use black ink. Print in CAPITAL letters inside the grey areas as shown in this example.

|--|





Form W-9 Request for Taxpayer Identification Number and Certification

Dear Shareholder:

Our records indicate that your U.S. Social Security Number or Employer Identification Number is not certified. If this Form W-9 is not completed and returned, your account may be subject to backup withholding at the applicable tax rate on all dividends and sale proceeds. For joint tenant accounts, the TIN provided must belong to the first owner listed above to avoid backup withholding.

Taxpayer Identification Number (TIN)

Enter your TIN for the above registered name and address in the appropriate box. For individuals, this is your Social Security number (SSN). For other entities, it is your Employer Identification Number (EIN). COMPLETE ONLY ONE BOX.

Social Socurity Number Employer Identification Number

Social Security Humber	_	Employer Identification (variable)
	OR	

B Federal Tax Classification

Check appropriate box (required); check only **ONE** of the following boxes:

Individual/Sole Trust/ Proprietor or Single-C Corporation S Corporation Partnership Estate Member LLC Note: For a single-member LLC that is disregarded, check the appropriate box above for the tax classification of the single-member owner.

C Exempt Payee Code (if any)

If you are exempt from backup withholding, enter in the Exemptions box, any code that may apply to you. See Exempt payee codes on the back of this form.

Limited Liability Company

Other Classification If you are an LLC or Other Classification, do not

complete this form. You must complete an IRS Form W-9. This form can be found on the IRS website at www.irs.gov. See "Limited Liability Company or Other Classification" on the back of this form for more information.

Exemption from FATCA reporting code (if any) Not Applicable

(Applies to accounts maintained outside the U.S.

D Certification

Under penalties of perjury, I certify that:

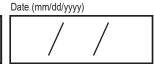
- 1. The number shown on this form is my correct Taxpayer Identification Number, and
- 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result 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 U.S. citizen or other U.S. person (defined on reverse).
- 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct (defined on reverse).

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return.

This form must be signed and dated for us to accept as proper certification.

Signature of U.S. Person - Please keep signature within the box Sian Here







Daytime Telephone Number

Send form to Computershare. Do not send to the IRS.





How to complete this form

Backup Withholding

The Internal Revenue Service (IRS) requires us to withhold taxes for the applicable rate of backup withholding for U.S. persons without a W-9 tax certification who are not otherwise exempt. Parties acting as disbursement agents, such as Computershare, must withhold and pay to the IRS the applicable tax rate of such payments under certain conditions. This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, and royalties. Supplying us with your correct Taxpayer Identification Number (TIN), and signing this form will generally allow you to receive your payments without being subject to backup withholding. Failure to supply your TIN, or supplying us with an incorrect TIN, could result in a \$50.00 penalty being assessed by the IRS.

Receipt of a completed Form W-9 will discontinue backup withholding unless otherwise required.

What Name and Number To Give the Requester

_		· · · · · · · · · · · · · · · · · · ·		
_	For this type of account:	Give name and SSN of:		
1.	Individual	The individual		
2.	Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account		
3.	Custodian account of a minor (Uniform Gift to Minors Act)	The minor		
4.	a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee		
	b. So-called trust account that is not a legal or valid trust under state law	The actual owner		
5.	Sole proprietorship or disregarded entity owned by an individual	The owner		
6.	Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor		
_	For this type of account:	Give name and EIN of:		
7.	Disregarded entity not owned by an individual	The owner		
8.	A valid trust, estate, or pension trust	Legal entity		
9.	Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation		
10	. Association, club, religious, charitable, educational, or other tax- exempt organization	The organization		
11.	Partnership or multi-member LLC	The partnership		
12	. A broker or registered nominee	The broker or nominee		
13	Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity		
14	Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust		

Exempt payee code. Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

- 1 -- An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2 -- The United States or any of its agencies or instrumentalities
- 3 -- A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4 -- A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5 -- A corporation
- 6 -- A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
- 7 -- A futures commission merchant registered with the Commodity Futures Trading Commission
- 8 -- A real estate investment trust
- 9 -- An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10 A common trust fund operated by a bank under section 584(a)
- 11 -- A financial institution
- 12 A middleman known in the investment community as a nominee or custodian
- 13 -- A trust exempt from tax under section 664 or described in section 4947

Limited Liability Company or Other Classification

If you are a Limited Liability Company or Other entity, complete an IRS Form W-9 found on the IRS website www.irs.gov. Be sure to include the information required in the IRS instructions for a Limited Liability Company (LLC) or for Other entities on page 2. Return the completed form to the address below.

Definition of a U.S. Person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations Section 301.7701-7).

Exemption from FATCA reporting: If you are submitting this form for an account that is maintained in the United States, you are exempt from FATCA reporting.

Please return the completed form to:

DID YOU KNOW?

You can certify your account online by visiting us at the website on the reverse side of this form. While online, join the thousands of shareholders that have signed up for electronic delivery!

Computershare Tax Operations PO Box 43084 Providence, RI 02940-3084

ПП	nc
	®

Name

Address

Computershare

Computershare

PO Box 43084 Providence, RI 02940-3084

Within USA, US territories & Canada 800 758 4674 Outside USA, US territories & Canada 201 680 6612

> Hearing Impaired (TDD) 201 680 6610 www.computershare.com/ups

> > For UPS Next Day Air:

UPS c/o Computershare 150 Royall Street, Suite 101 Canton, MA 02021

Taxpayer Identification Number

Use a black pen. Print in CAPITAL letters inside the grey areas as shown in this example.

City, State, Zip

ABC

Name of Beneficial Owner and Mailing Address

1 2 3



Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals) (Rev. October 2021) Dept. of U.S. Treasury

Part I. Identification of Beneficial Owner (see instructions on reverse)

The mailing address we have on file is shown above. If your permaner	nt residence address is different than your mailing address please	provide it helow
Permanent Residence Address (street, apt. or suite no., or rural route)	City or Town/State or Province/Postal Code	Country
U.S. Taxpayer Identification Number (SSN or ITIN), if required (see instructions)	Country of citizenship	
Foreign Taxpayer Identification Number (TIN) (see instructions)		
Date of birth (mm/dd/yyyy) (see instructions) Rea	son foreign taxpayer identification number (TIN) not provided (see instructions)	
	FTIN not legally required Other (Pro	vide Reason)
Part II. Claim of Tax Treaty Benefits (for Chapter 3 purpos	ses only) (see instructions)	

- 1. Individuals claiming a reduced treaty rate must enter country of residence.
- 2. Beneficial owners claiming a special withholding rate if applicable, must complete an IRS Form W-8BEN. See "Special Rates and Conditions" on the back of this form for more information.
- I certify that the beneficial owner is a resident of the country at right, within the meaning of the income tax treaty between the United States and that country.

Part III. Certification -- Sign Here

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- I am the individual that is the beneficial owner (or am authorized to sign for the individual that is the beneficial owner) of all the income or proceeds to which this form relates or am using this form to document myself for chapter 4 purposes;
 The beneficial owner on this form is not a U.S. person;
- · This form relates to:
- (a) income not effectively connected with the conduct of a trade or business in the United States;
- (b) income effectively connected with the conduct of a trade or business in the United States but is not subject to tax under an applicable income tax treaty;
- (c) the partner's share of a partnership's effectively connected taxable income; or
- (d) the partner's amount realized from the transfer of a partnership interest subject to withholding under section 1446(f):
- (b) the partners a infolint realized infolint etailized infolint etail

Date (mm/dd/yyyy)	Signature of beneficial owner or authorized signatory of beneficial owner	Print name of signer	
		Capacity in which acting (if form not signed by beneficial owner)	

Send form to Computershare. Do not send to the IRS (see reverse for mailing instructions).



Form W-8BEN Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)

(Section references are to the Internal Revenue Code)

Do NOT use this form if: Instead, use Form: You are NOT an individual... You are a beneficial owner claiming that income is effectively connected with the conduct of trade or business within the U.S. (other than personal services).......W-8ECI

Note: If you are a resident in a FATCA partner jurisdiction (i.e., a Model 1 IGA jurisdiction with reciprocity), certain tax account information may be provided to your jurisdiction of residence.

Purpose of this form:

The United States Internal Revenue Service requires that all non-resident alien investors certify their foreign status by completing Form W-8BEN. A Form W-8BEN is also required to claim, if applicable, a reduced rate of withholding as a resident of a foreign country with which the United States has an income tax treaty. Failure to provide a completed Form W-8BEN may result in the imposition of a U.S. backup withholding tax on all payments to your account.

The Sample Company Foreign Taxpayer Identification Number (TIN) C1234567 If you are providing this Form W-8BEN to document yourself with respect to a financial account that you hold at a U.S. office of a financial institution, provide the Taxpayer Identification Number (TIN) issued to you by your jurisdiction of tax residence 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 reason in the box below. Date of Birth If you are providing this Form W-8BEN to document yourself with respect to a financial account that you hold with a U.S. office of a financial institution, provide your date of birth. Use the following format to input your information: MM-DD-YYYY. **Claim of Treaty Benefits** Enter your country of residence if you qualify as a resident under the terms of the treaty. Date Signature Please date the form in the If the form is not returned with a signature, the form will be treated as format (mm/dd/yyyy). invalid and reportable payments will be subject to backup withholding.

Special Rates and Conditions

If applicable, a beneficial owner must complete a government issue (IRS) Form W-8BEN and submit such original signed form to us at the address shown below. When completing the IRS Form W-8BEN, be sure to include the information required by Part II, Line 10 on such form. This form can be found on the IRS website www.irs.gov. An example of a beneficial owner who might qualify for a special rate under the treaty is claiming a special rate applicable to dividends based on ownership of a specific percentage of stock.

Permanent Residence Address

Your permanent residence address is the address in the country where you claim to be a resident for purposes of that country's income tax. If you are completing Form W-8BEN to claim a reduced rate of withholding under an income tax treaty, you must determine your residency in the manner required by the treaty. Do not show the address of a financial institution, a post office box, or an address used solely for mailing purposes. If you do not have a tax residence in any country, your permanent residence is where you normally reside.

Country of Citizenship

Enter your country of citizenship. If you are a dual citizen, enter the country where you are both a citizen and a resident at the time you complete this form. If you are not a resident in any country in which you have citizenship, enter the country where you were most recently a resident.

Reason Foreign Taxpayer Identification Number (TIN) Not Provided

If foreign Taxpayer Identification Number (TIN) is not provided, you must enter a reason.

U.S. Taxpayer Identification Number (TIN) If applicable, enter your U.S. Social Security Number or your U.S. Individual Taxpayer Identification Number. Do not enter your Canadian Social Insurance Number or your Australian Tax File Number.

Capacity in which acting

If this form is completed by an agent acting under a duly authorized Power of Attorney, the form must be accompanied by the Power of Attorney in proper form or a copy thereof.

Joint Ownership

Each beneficial owner of a joint account must complete and return a separate Form W-8BEN. Each form must be individually signed in order to be valid.

Please do not submit any other maintenance or financial requests within the envelope provided.

Return your completed form in the enclosed envelope or mail to Computershare Tax Operations, PO Box 43084, Providence, RI 02940-3084, USA

You can certify your account online by visiting us at the website on the reverse side of this form. While online, join the thousands of shareholders that have signed up for electronic delivery!