

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 Investor

As requested, enclosed is the Transfer Request form package needed to transfer stock to another investor, to another Custodian, or to request a legal name change. In this Transfer package you will find:

- **Step-by-step instructions** on how to complete the form
- Answers to **Frequently Asked Questions (FAQs)**
- **Checklist** to ensure you provide all relevant documents
- **Transfer Request form** and associated forms
- **Form W-8BEN (Tax certification)**.

The instructions and FAQs will assist you in completing the Transfer Request forms. If you still have questions after reading the instructions and answers contained in this package, you may call for additional help at the phone number listed in the top right corner of this letter.

To complete this form, follow the step-by-step instructions below:

<p>Step 1: Complete Transfer Request Form and provide important relevant information</p>	<p>Complete the enclosed Transfer Request form by following detailed instructions provided in this package. All current registered investors, a legally authorized representative, or custodian must sign in the "Current Investor's Authorized Signatures" section (section 3), with a Medallion Signature Guarantee required for each signature. An individual signing on behalf of the current registered investor must indicate his or her capacity next to the signature on the form (see section 3 instructions for more detail).</p> <p>Please include any original stock certificates (if applicable) along with the form.</p>								
<p>Step 2: Complete W-8BEN Tax certification form</p>	<p>The new investor must complete the Form W-8BEN included in this package (by following the instructions provided).</p> <p>If the new holder is unable to provide tax certification at this time, we will send him or her a Form W-8BEN (Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding) once the transfer request is processed. Computershare will be required to withhold US taxes on any dividends or other cash distributions or payments until tax certification is received by us.</p>								
<p>Step 3: Mail all required documents</p>	<p>Once you have completed the forms in this package, please mail them along with all required documents outlined to:</p> <table data-bbox="386 1774 1409 1890"> <tr> <td>Regular mail:</td> <td>Overnight/certified/registered delivery:</td> </tr> <tr> <td>Computershare</td> <td>Computershare</td> </tr> <tr> <td>PO Box 505013</td> <td>462 South 4th Street, Suite 1600</td> </tr> <tr> <td>Louisville, KY 40233-5013</td> <td>Louisville, KY 40202</td> </tr> </table>	Regular mail:	Overnight/certified/registered delivery:	Computershare	Computershare	PO Box 505013	462 South 4th Street, Suite 1600	Louisville, KY 40233-5013	Louisville, KY 40202
Regular mail:	Overnight/certified/registered delivery:								
Computershare	Computershare								
PO Box 505013	462 South 4th Street, Suite 1600								
Louisville, KY 40233-5013	Louisville, KY 40202								

Note: Please do not submit a cover letter or other instructions along with the transfer form as this may delay the processing of your request.

For instance, the following commonly requested transaction should be fulfilled separately:

Lost Certificates - If you have lost a certificate(s), the certificate must be replaced prior to transferring the shares. Please contact us at the number in the top right corner of this letter.

If this stock has a book-entry option, certificate requests will only be fulfilled if the investor requests it via our Investor Center website or by contacting a customer service agent. Instructions requesting certificates that accompany this transfer request will not be fulfilled if the book-entry option exists. Note that certificate requests may be subject to a fee requirement.

It is important that you closely follow the steps outlined 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 address of record for the new investor's account upon completion of the transfer. If your transfer cannot be processed due to missing or incomplete documentation, we will contact you for more information.

If you have any questions, please refer to the instructions and FAQs contained within this Transfer Request form package or submit your questions online through the "Contact Us" section of our website listed on the top right corner of this letter. If the value of the shares you are transferring exceeds \$14 million, please contact us at the customer service number.

Sincerely,

Computershare
Enclosures

How to Complete the Transfer Request Form (step by step)

SEE FAQs FOR MORE INFORMATION

Follow the below step-by-step instructions to complete the Transfer Request form. See the Frequently Asked Questions (FAQs) section on the next page for more information. Note that the term shares is used throughout this form packet to refer to the securities being transferred, whether securities held are shares, units, stock, or other types of securities.

1. CURRENT INVESTOR INFORMATION

- A. Enter a daytime telephone number where you can be reached should we have any questions regarding this transfer request.

2. SHARES TO BE TRANSFERRED

- A. Check this box only if you wish to transfer all of the shares in your account. These shares include all shares held in book-entry form, as well as any certificates submitted. If this box is checked, do not complete items B, C, D and E in this section (section 2) and move to section 3.
- B. Check this box if you do not wish to transfer all of the shares in your account. Then, complete items C and either D or E to instruct us on exactly which shares you wish to transfer. If the number of shares requested to transfer does not match one of the share classes, then the transfer may be subject to rejection or returned for further clarification.
- C. Enter the share description (i.e., common, preferred, etc.) of the shares to be transferred. For example, if the shares are Preferred Series E, please enter this description in the space provided. The share description can be found on your account statement.
- D. Check this box only if you want to transfer all of the shares in your account that match the share description indicated in item C. If you check this box, do not complete item E for this section (section 2) and move to section 3.
- E. Enter the number of whole / fractional shares you wish to transfer for the share description indicated in item C. Only complete this item if you did not check the box in item D.

Repeat items C, D and E for each different share description provided.

3. CURRENT INVESTOR'S 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, all current investor(s), a legal representative(s), or the Custodian must sign and date the form in the appropriate box(es). **Please note**, if you are signing on behalf of the current registered investor, you must indicate your capacity (e.g. John Smith, Executor).

Signature(s) must be stamped with a Medallion Signature Guarantee from a qualified institution, such as a commercial bank, savings bank, savings and loan, or credit union that is participating in an approved Medallion Signature Guarantee Program. The guarantor institution should verify the medallion stamp is sufficient to cover the value of assets being transacted upon. **A Notary Seal is NOT acceptable. Please see FAQs for more details.**

4. PURPOSE OF TRANSFER / COST BASIS DATA

Enter the purpose for the transfer and the cost basis data instructions for shares acquired after 12/31/2010. Please check off the applicable purpose of the transfer. 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.**

- Private Sale: Include the Date of Sale and the Cost Per Share.
- Secondary Market/Third Party Transaction: Include the Date of Sale and the Cost Per Share.
- Gift: Include the Date of Gift or the gift date will default to the date that the transfer is processed.
- Inheritance: Include the Date of Death and Value per Share or it will default to the date that the transfer is processed.
- No Change of Ownership: Include the reason for the transfer request, such as change of name in cases of marriage or divorce, a minor coming of age, an addition of spouse to the registration, etc. Existing cost basis of shares will be carried over to the new account.

5. NEW INVESTOR / RECIPIENT ACCOUNT TYPE OPTIONS A AND B

Mark the account type (box A or B) that corresponds with the new account you are transferring shares to. If you do not complete the sections indicated for the account type you select or if you complete additional sections, the transfer may be subject to rejection or returned for further clarification.

A. CUSTODIAL / BROKER CONTROLLED

If the account you are transferring shares to is managed by a broker or custodian (including non-qualified broker controlled accounts and qualified IRA accounts), mark box A and complete sections 6, 7, 9 and the Form W-8BEN.

B. NON-CUSTODIAL / NOT BROKER CONTROLLED

If the account you are transferring shares to is NOT managed by a broker or custodian and you are managing your account as an individual investor, mark box B and complete Section 8, 9 (if applicable), and the Form W-8BEN.

6. NEW INVESTOR INFORMATION (CUSTODIAL / BROKER CONTROLLED)

If the new investor of the account is a Custodian who is holding the security or shares for the benefit of a beneficial or underlying investor, please complete this section (section 6). If the new investor is not a Custodian, then do not complete this section. Complete section 8 instead.

- A. If the new Custodian already holds shares in the company under the exact account name being requested, you may request to transfer the shares to the existing account by entering the new Custodian's 11-digit Computershare account number, which starts with a "C".
- B. Enter the new Custodian's 9-digit Social Security Number (SSN) or Employer Identification Number (EIN). Do not include hyphens. Check the SSN or EIN box to indicate what number type you are providing.
- C. Enter the new Custodian's name.
- D. Enter the street address or PO Box for the new Custodian whose Social Security Number (SSN) or Employer Identification Number (EIN) was entered in section 6, item B above. If applicable, enter apartment or unit number.
- E. Enter the new Custodian's city / town, state / province, and postal code.
- F. Enter the new Custodian's country.

NEW QUALIFIED CUSTODIAL ACCOUNT TYPE

- G. Mark only one box with an "X" indicating the type of Custodial account into which you are transferring shares. For account types not listed, check the "Other" category and specify the account type in the space provided.

NEW NON-QUALIFIED BROKER-CONTROLLED ACCOUNT TYPE

- H. Mark only one box with an "X" indicating the type of Broker-Controlled account into which you are transferring shares. For account types not listed, check the "Other" category and specify the account type in the space provided.

NEW BENEFICIAL / UNDERLYING INVESTOR INFORMATION

- I. Enter the new investor'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 an estate account, provide the Employer Identification Number (EIN) for the estate. The Social Security Number (SSN) associated with a TOD account is that of the primary investor. Check the SSN or EIN box to indicate what number type you are providing.
- J. Enter the beneficial or underlying investor's identification or account number at the Custodian's financial institution. Often, this number is called the broker identification number (BIN).
- K. Enter the new investor's name (first, middle initial, last) if the account type is individual, joint, trustee, executor or other.
- L. Enter the name (first, middle initial, last) of the second new investor on the account if the account type is joint, co-trustee, transfer on death (TOD) beneficiary or other (if applicable).
- M. If the new investor is an estate representative, mark the box next to the new investor's legal capacity to represent and sign for the estate.
- N. Enter the name of the trust or estate, if applicable.
- O. If a trust is entered in item N above, enter the date of the trust. Leave this section blank if the new account is for an estate or another type of account.
- P. Enter the street address or PO Box for the new investor whose Social Security Number (SSN) or Employer Identification Number (EIN) was entered in item I above. If applicable, enter apartment or unit number.
- Q. Enter the new investor's city / town, state / province, and postal code.
- R. Enter the new investor's country.
- S. Enter the new investor's telephone number.

How to Complete the Transfer Request Form (step by step)

SEE FAQs FOR MORE INFORMATION

7. NEW CUSTODIAN / BROKER'S SIGNATURE (CUSTODIAL / BROKER CONTROLLED)

After reviewing the form to ensure that all information provided is correct, the new Custodian/Broker should sign and date the form in the appropriate boxes. By signing in this section, the new Custodian/Broker is acknowledging that he or she is the new investor of the account assets. **Important: Signature(s) must be stamped with a Medallion Signature Guarantee** from the new Custodian/Broker provided in section 6, Item C. **(A NOTARY SEAL IS NOT ACCEPTABLE).**

8. NEW INVESTOR INFORMATION (NON-CUSTODIAL / NOT BROKER CONTROLLED)

- A. Enter the new investor's 11-digit Computershare account number, which starts with a "C".
- B. Enter the new investor's 9-digit Social Security Number (SSN) or Employer Identification Number (EIN). Do not include hyphens. Check the SSN or EIN box to indicate what number type you are providing.
- C. Enter the new investor's name (first, middle initial, last) if the account type is individual, joint, trustee, executor or other.
- D. Enter the name (first, middle initial, last) of the second new investor on the account if the account type is joint, co-trustee, transfer on death (TOD) beneficiary or other (if applicable).
- E. If the new investor is an estate representative, mark the box next to the new investor's legal capacity to represent and sign for the estate.
- F. Enter the name of the trust or estate, if applicable.
- G. If a trust is entered in item F above, enter the date of the trust. Leave this section blank if the new account is for an estate or another type of account.
- H. Enter the street address or PO Box for the new investor whose Social Security Number (SSN) or Employer Identification Number (EIN) was entered in item B above. If applicable, enter apartment or unit number.
- I. Enter the new investor's city / town, state / province, and postal code.
- J. Enter the new investor's country.
- K. Enter the new investor's telephone number.

9. NEW INVESTOR'S FINANCIAL ADVISOR INFORMATION

This section must be completed for both the Financial Advisor and the Financial Advisor's Institution if you want to add a Financial Advisor to the new account. Please note, you must sign in the "NEW BENEFICIAL / UNDERLYING INVESTOR'S SIGNATURE" section below in order to grant consent for your Financial Advisor and your Financial Advisor's Institution to have view-only access to all account information. If this section is left blank or is incomplete, no Financial Advisor will be added to the account.

- A. Enter the financial advisor's name (first, middle initial, last).
- B. Enter the financial advisor's Central Registration Depository (CRD) number assigned by FINRA.
- C. Enter the financial advisor's telephone number. Do not use hyphens and provide an extension, if applicable.
- D. Enter the financial advisor's e-mail address. This email address will be used as the login username on Computershare's advisor portal. If this e-mail address is not provided, the financial advisor will not have access to the Advisor Portal.
- E. Enter the financial institution's name.
- F. Enter the financial institution's Central Registration Depository (CRD) number assigned by FINRA.
- G. Enter the financial institution's telephone number. Do not use hyphens and provide an extension, if applicable.
- H. Enter the financial institution's street address or PO Box.
- I. Enter the financial institution's city / town, state / province, and postal code.
- J. Enter the financial institution's country.

NEW BENEFICIAL / UNDERLYING INVESTOR'S SIGNATURE

By signing in this section, the new investor gives consent to Computershare to grant view-only access of all account information to the Financial Advisor and the Financial Advisor's Institution, if provided in section 9, items A-J above. Such consent will remain in place until the new investor notifies Computershare to revoke such consent.

Frequently Asked Questions (FAQs)

Below you will find answers to common questions regarding:

- Account Information
- Transferring Shares
- Uncashed Checks
- Transfer Request Form
- Distribution Options
- Stock Certificates
- Medallion Signature Guarantee
- Tax Certification, Form W-8BEN
- Accessing Investor Center

Account Information

How do I determine the type of shares that I own?

The share description(s) can be found on an account statement, for example: Preferred Series A or Common Stock.

How can I find out my current share balance?

Refer to your most recent statement or certificate from Computershare.

Transferring Shares

I want to give my shares to someone I know. Do I have to transfer the shares to them?

Yes. When you give your shares to someone, you are transferring ownership to them.

My legal name has changed, do I have to transfer the shares to myself?

Yes. In the case of a legal name change, such as through marriage, complete a Transfer Request form and sign in section 3 using your previous name, which is the current name on the account. Please enter your new legal name in the New Investor Information section of the form (see section 5).

Now that I am of age I would like to remove the Custodian from my account. Do I have to transfer the shares to myself? (UTMA/UGMA accounts only)

Yes. You will need to transfer the shares to a new account in your name. Your completed Transfer Request form can be signed by you or the named Custodian. Refer to the enclosed form instructions for information on the definitions of different account types that are available to you for the new account, e.g. an individual account listing just you as the investor. Please note, you may need to provide proof of age to obtain the required Medallion Signature Guarantee. Also please note, the age of majority for purposes of UTMA/UGMA differs from state to state.

What do I do if I want to transfer shares to several other parties?

If you are transferring shares to multiple new investors, please photocopy the form sections entitled "Shares to Be Transferred" (section 2), "New Investor / Recipient Account Type" (sections 5 - 9), and the Form W-8BEN for each new investor. One copy of each of these sections must be filled out for each new investor. Please be sure to clearly write in section 2 of each copy the number of shares (not a %) to be transferred to each new investor.

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. The enclosed Transfer Request form is for Alternative Investment Products only. If the company requires a different transfer form, please contact customer service to obtain the correct transfer form.

The new investor 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 investor 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 6, item A for a Custodial / Broker Controlled account and section 8, item A for a

Non-Custodial / Not Broker Controlled account 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 I previously selected automatically carry over from the old account to the new account?

No. Account features (i.e., direct deposit of dividends, disbursement preferences, reinvestment of dividends or distributions, financial advisor information, etc.) do not carry over to a new account. Once the transfer is complete, the new investor can easily set up his or her account options online after creating a login ID to use Investor Center. Please note, any change in registration, including changing a name, will result in a new account.

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 contact us at the number listed on the front of this package for further instruction.

How does the new investor sell shares?

Please refer to the share's prospectus to determine whether shares may be sold and how. Alternative Investment Products typically have a limited secondary sales market and specific rules and guidelines that must be followed in order to sell shares.

How do I request additional transactions or information?

Requests for additional transactions or information for the current investor or the new investor can be requested via our Investor Center website or by contacting us.

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 notarized 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.

Frequently Asked Questions (FAQs)

Uncashed Checks

Can you reissue uncashed checks in the name of the new investor?

No. If any uncashed checks have been lost, we can reissue a check in the name of the original investor. To replace those checks, visit Investor Center and refer to the Investor Center information provided in this FAQ or please call customer service.

Transfer Request Form

Who can I call for help completing the form?

If you still require help after reading the instructions and FAQs contained in this package, you can 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?

We encourage you to print in block letters to fit in all information. Only write in the space outside of the provided boxes if absolutely necessary.

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

Other common account types include, but are not limited to, community property, Limited Liability Company (LLC), nominee, partnership, tenants by entirety and unincorporated association.

Distribution Options

How will my distributions or dividends get to me?

New Non-Custodial investors will, by default, receive their distributions or dividends by check at the address provided in the New Investor Information (Non-Custodial / Not Broker Controlled) section (section 8).

Unless dividends or distributions are being reinvested or otherwise directed by the Custodian, all Custodial registration distributions will be sent directly to the Custodian for the benefit of the beneficial or underlying investor.

Please ensure the "ID / Account Number at Custodian" for the beneficial or underlying investor is included in section 6, item J.

May I elect to have my distributions or dividends paid to me through Direct Deposit into my bank account?

Non-Custodial investors may elect to have their distributions or dividends paid by Direct Deposit into their bank account. To do so, you may contact us at the customer service number listed on the top right corner of the enclosed Transfer Request form, or follow the easy steps below:

Step 1: Go to www.computershare.com/highlandsreit and go to "My Profile"

Step 2: Click on Update under Banking details.

Step 3: Select your specific holding from the drop down.

Step 4: At the bottom of the page, select a "Payment Method."

Step 5: Choose the option that applies to your situation.

Step 6: Provide your banking information when prompted.

Can the new investor enroll in a reinvestment plan for these shares so that the distributions or dividends will be automatically reinvested?

Refer to the share's prospectus to determine whether a reinvestment plan is available and whether the new investor is eligible to enroll in the plan. If you have further questions, please contact us at the customer service number listed on the top right corner of the enclosed Transfer Request form.

Stock Certificates (if applicable)

What if I can't find a stock certificate?

Most Alternative Investment Products do not have certificates, so you should refer to an account statement or the Share Holding Details portion of the cover letter to determine if a certificate was issued for your shares. If a certificate was issued and you can't find it, 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, credit union or other institutions (guarantor institutions) that indicates that the individual signing a form is legally authorized to conduct the requested transaction. The guarantor institution should verify the medallion stamp is sufficient to cover the value of assets being transacted upon.

Tax Certification, Form W-8BEN

What is a Form W-8BEN? Why do I have to complete the form?

Form W-8BEN is an US Internal Revenue Service form used to establish proper tax status for non-US residents. Submitting a completed form may allow the new holder to qualify for a reduced tax rate if the country of origin has a favorable tax treaty with the US.

Where can I obtain one?

This Transfer package includes an enclosed Form W-8BEN. The new holder should sign and date the enclosed Form W-8BEN to fulfill this requirement.

What if the new holder is not available to complete a Form W-8BEN?

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 payments 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-8BEN) to the new holder.

Frequently Asked Questions (FAQs)

Accessing Investor Center

How do I start using Investor Center?

Non-Custodial investors may access Investor Center by following these easy steps:

Step 1: Go to www.computershare.com/highlandsreit 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 Center users are immediately granted full member access to their account and will receive an Investor Center welcome letter by mail. In some cases, additional verification will be required before access to your account can be granted. 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 a verification code. Once you receive your verification code, simply log on to Investor Center with your user ID and password. Enter the verification code when prompted and you will be granted full member access immediately.

Transfer Checklist

Please ensure you have ticked off all the relevant items on this checklist prior to sending us your Transfer forms. This will help ensure that you have not missed anything that could lead to us rejecting your forms and causing delays.

If you are a **US citizen**, for all transfers we require:

- Your completed Transfer Request form with Form W-9 (enclosed)
- A Medallion Signature Guarantee covering the value of the shares
- Original stock certificate(s) or Affidavit of Loss (if applicable)

If you have lost certificate(s) please contact us prior to sending in your transfer request to report the certificate(s) lost.

If a transfer involves a **deceased account holder**, also send:

- Affidavit of Domicile
 - An Inheritance Tax Waiver (if required by the state of residence of decedent)
-

If you are **not a US citizen**, for all transfers we require:

- Your completed Transfer Request form with Form W-8BEN (enclosed)
- A Medallion Signature Guarantee covering the value of the shares
- Original stock certificate(s) or Affidavit of Loss (if applicable)

If you have lost certificate(s) please contact us prior to sending in your transfer request to report the certificate(s) lost.

If a transfer involves a **deceased account holder**, also send:

- Federal Transfer Certificate from the US Internal Revenue Service or a notarized letter signed by the estate representative



4. PURPOSE OF TRANSFER / COST BASIS DATA

Please check off the applicable purpose of the transfer for shares acquired after 12/31/10. 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. If a date is not provided below, we will default to the effective date of the transfer. We recommend that you consult with your tax advisor regarding the tax implications for each type of transfer. **Please check ONLY ONE box.** If you check more than one box, your transfer will be treated as if you had not made any selection. Please see How to Complete the Transfer Request Form for further details.

<input type="checkbox"/> Private Sale	Date of Sale:	<input type="text"/>	Cost Per Share:	<input type="text"/>	US Dollars
<input type="checkbox"/> Secondary Market/ Third Party Transaction	Date of Sale:	<input type="text"/>	Cost Per Share:	<input type="text"/>	US Dollars
<input type="checkbox"/> Gift	Date of Gift:	<input type="text"/>			
<input type="checkbox"/> Inheritance	Date of Death:	<input type="text"/>	Value Per Share:	<input type="text"/>	US Dollars
<input type="checkbox"/> No Change of Ownership (Specify) _____					

5. NEW INVESTOR / RECIPIENT ACCOUNT TYPE

Mark only one box with an "X" and complete items indicated below.

A **CUSTODIAL / BROKER CONTROLLED**
 For accounts managed by a broker or custodian including non-qualified broker controlled accounts and qualified IRA accounts, complete the following sections:
 Section 6 New Investor Information (Custodial / Broker Controlled)
 Section 7 New Custodian / Broker's Signature (Custodial / Broker Controlled)
 Section 9 New Investor's Financial Advisor Information
Form W-8BEN at the end of this package
Note: The above sections are shaded with a gray background for easy identification (except for the Form W-8BEN at the end of this package).

B **NON-CUSTODIAL / NOT BROKER CONTROLLED**
 If the account is NOT managed by a broker or custodian and you are managing your account as an individual investor, complete the following sections:
 Section 8 New Investor Information (Non-Custodial / Not Broker Controlled)
 Section 9 New Investor's Financial Advisor Information (if applicable)
Form W-8BEN at the end of this package

6. NEW INVESTOR INFORMATION (CUSTODIAL / BROKER CONTROLLED)

A	Existing Computershare Account Number (If applicable and known) <input type="text"/>	B	Custodian / Broker's Taxpayer Identification Number (TIN) <input type="text"/>
C	New Custodian / Broker's Name <input type="text"/>		
D	Street Address / PO Box <input type="text"/>		
E	City / Town <input type="text"/>	State / Province <input type="text"/>	Apt. / Unit Number <input type="text"/>
F	Country <input type="text"/>		

NEW QUALIFIED CUSTODIAL ACCOUNT TYPE (EXAMPLE OF QUALIFIED ACCOUNT TYPE: CUSTODIAN NAME FBO INVESTOR NAME IRA)

G Traditional IRA Roth IRA Simple IRA SEP IRA Education IRA
 Inherited IRA Other (Specify):

NEW NON-QUALIFIED BROKER-CONTROLLED ACCOUNT TYPE (EXAMPLE OF NON-QUALIFIED ACCOUNT TYPE: CUSTODIAN NAME FBO INVESTOR NAME)

H Individual Joint Estate Trust
 Transfer on Death (TOD) Other (Specify):



6. NEW INVESTOR INFORMATION (CUSTODIAL / BROKER CONTROLLED) (continued)

NEW BENEFICIAL / UNDERLYING INVESTOR INFORMATION

Please provide the following information for the beneficial or underlying investor for whom the Custodian / Broker will hold the shares being transferred.

I Social Security Number (SSN) or Employer Identification Number (EIN) *(do not use hyphens)* **J** ID / Account Number at Custodian / Broker

SSN EIN
(check one box above)

K Name (First, MI, Last) - Individual / Entity / Trustee / Executor / Other

L Name (First, MI, Last) - Joint Investor / Co-Trustee / TOD Beneficiary / Other (if applicable)

M Estate Representative Legal Capacity (if applicable)

Executor Administrator Personal Rep Conservator Other

N Trust / Estate Name (if applicable)

Trust / Estate Name - *continued* **O** Date of Trust (mm / dd / yyyy) (if applicable)

Street Address / PO Box Apt. / Unit Number

P



Q City / Town State / Province Postal Code

R Country

S Telephone Number

7. NEW CUSTODIAN / BROKER'S SIGNATURE (CUSTODIAL / BROKER CONTROLLED)

Important: Signature(s) must be stamped with a Medallion Signature Guarantee from the new Custodian / Broker provided in section 6, Item C. A notary seal is not acceptable.

 **Required** ▶ **Medallion Guarantee Stamp** 
New Custodian (Notary Seal Is Not Acceptable)

Signature of New Custodian / Broker

Date (mm / dd / yyyy)

8. NEW INVESTOR INFORMATION (NON-CUSTODIAL / NOT BROKER CONTROLLED)

Please complete section for each new investor. Use additional pages as necessary. This section is for non-custodial and non-broker controlled accounts only. If the new account is custodial or broker controlled, do not complete this section and refer to Section 5.

- | | |
|--|---|
| <input type="checkbox"/> Individual (complete A, B, C, H, I, J & K) | <input type="checkbox"/> Estate (complete A, B, C, E, H, I, J & K and Provide Estate EIN on Form W-8BEN) |
| <input type="checkbox"/> Joint (complete A, B, C, D, H, I, J & K) | <input type="checkbox"/> Trust (complete A, B, C, D, F, G, H, I, J & K) |
| <input type="checkbox"/> Transfer on Death ("TOD") (complete A, B, C, D, H, I, J & K) | <input type="checkbox"/> Other (complete A, B, C, D, H, I, J & K) |

NEW INVESTOR INFORMATION

<p>A New Investor's Existing Computershare Account Number (if applicable and known)</p> <input style="width: 100%; height: 25px;" type="text"/>	<p>B Social Security Number (SSN) or Employer Identification Number (EIN) <i>(do not use hyphens)</i></p> <input style="width: 100%; height: 25px;" type="text"/> <p>SSN <input type="checkbox"/> EIN <input type="checkbox"/></p>
<p>Name (First, MI, Last) - Individual / Entity / Trustee / Executor / Other (check one box above)</p> <p>C <input style="width: 100%; height: 25px;" type="text"/></p>	
<p>Name (First, MI, Last) - Joint Investor / Co-Trustee / TOD Beneficiary / Other (if applicable)</p> <p>D <input style="width: 100%; height: 25px;" type="text"/></p>	
<p>Estate Representative Legal Capacity (if applicable)</p> <p>E <input type="checkbox"/> Executor <input type="checkbox"/> Administrator <input type="checkbox"/> Personal Rep <input type="checkbox"/> Conservator <input type="checkbox"/> Other</p>	
<p>Trust / Estate Name (if applicable)</p> <p>F <input style="width: 100%; height: 25px;" type="text"/></p>	
<p>Trust / Estate Name - <i>continued</i></p> <p>G <input style="width: 100%; height: 25px;" type="text"/></p>	
<p>Date of Trust (mm / dd / yyyy) (if applicable)</p> <p><input style="width: 100%; height: 25px;" type="text"/></p>	
<p>Street Address / PO Box Apt. / Unit Number</p> <p>H <input style="width: 100%; height: 25px;" type="text"/></p>	
<p>City / Town State / Province Postal Code</p> <p>I <input style="width: 100%; height: 25px;" type="text"/> <input style="width: 50px; height: 25px;" type="text"/> <input style="width: 50px; height: 25px;" type="text"/></p>	
<p>Country</p> <p>J <input style="width: 100%; height: 25px;" type="text"/></p>	
<p>Telephone Number</p> <p>K <input style="width: 100%; height: 25px;" type="text"/></p>	

9. NEW INVESTOR'S FINANCIAL ADVISOR INFORMATION

This section must include information for both the Financial Advisor and the Financial Advisor's Institution in order to add a Financial Advisor to the new account. Please note, you must sign in the "NEW BENEFICIAL / UNDERLYING INVESTOR'S SIGNATURE" section below in order to grant consent for your Financial Advisor and your Financial Advisor's Institution to have view-only access to all account information. If this section is left blank or is incomplete, no Financial Advisor will be added to the account.

FINANCIAL ADVISOR INFORMATION

Name **A**

CRD Number Assigned by FINRA **B** Telephone Number (do not use hyphens) **C** Ext.

E-mail Address **D**

FINANCIAL ADVISOR'S INSTITUTION INFORMATION

Financial Institution Name **E**

CRD Number Assigned by FINRA **F** Telephone Number (do not use hyphens) **G** Ext.

Street Address / PO Box **H** Apt. / Unit Number

City / Town **I** State / Province Postal Code

Country **J**

NEW BENEFICIAL / UNDERLYING INVESTOR'S SIGNATURE

By signing below, the new investor gives consent to Computershare to grant view-only access of all account information to the Financial Advisor and the Financial Advisor's Institution if provided in section 9 above. Such consent will remain in place until the new investor notifies Computershare to revoke such consent.

Signature of New Beneficial / Underlying Investor Date (mm / dd / yyyy)



Name of Beneficial Owner and Mailing Address

Name(s)

Address

City, State, Zip

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



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

OMB No. 1545-1621
(Rev. July, 2017) 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 permanent residence address is different than your mailing address, please provide it below.

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) Reason foreign taxpayer identification number (TIN) not provided (see instructions) Not legally required to obtain a TIN from country of tax residence Other (Provide Reason)

Part II. Claim of Tax Treaty Benefits (for Chapter 3 purposes 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.

9 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. 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 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,
- The income to which this form relates is: (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an applicable income tax treaty, or (c) the partner's share of a partnership's effectively connected income,
- The beneficial owner on this form is a resident of the treaty country listed on line 9 of the form (if any) within the meaning of the income tax, treaty between the United States and that country,
- For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions. Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner. I agree that I will submit a new form within 30 days if any certification made on this form becomes incorrect, and
- The Internal Revenue Service does not require your consent to any provisions of this document other than the certifications required to establish your status as a non-U.S. individual and, if applicable, obtain a reduced rate of withholding.

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:

- You are NOT an individual W-8BEN-E
- You are a U.S. citizen or other U.S. person, including a resident alien individual W-9
- 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
- You are a beneficial owner who is receiving compensation for personal services performed in the United States 8233 or W-4
- You are a person acting as an intermediary W-8IMY

Instead, use Form:

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.

Foreign Taxpayer Identification Number (TIN)

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.

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.

Date
Please date the form in the format (mm/dd/yyyy).

Signature
If the form is not returned with a signature, the form will be treated as invalid and reportable payments will be subject to backup withholding.

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.

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.

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 505013, Louisville, KY 40233-5013, USA

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!