

Stock Power Instructions

1. Complete the full name of new owner (transferee). If the new registration is a (an):

- a. **Individual** – Provide the Full name (first name initial is not permitted)
- b. **Joint Account** (indicate the proper type)
 - Joint Tenants with rights of survivorship (JT TEN)
 - Tenants in Common (TEN COM)
 - Tenants by the Entireties (TEN ENT) – joint tenants account between spouses only
 - Community Property – joint account between spouses with community property laws adopted in certain states.
- c. **Trust Account**
 - Provide the name of the Trust, the name of the trustee(s), the date the Trust was created (as indicated in the Trust Agreement) and the name of the beneficiary.
- d. **Custodian Account** (Uniform **Gifts** or **Transfers** to Minors Act)
 - Only one custodian may be designated for each minor account
 - The social security number of the minor (not the custodian) is required
 - The State where the gift/transfer occurred must be provided
- e. **Transfer On Death** (TOD)
 - The owner of the security must be a natural person(s) with rights of survivorship (JT TEN or TEN ENT). Tenants in Common or Community Property joint accounts are not permitted in TOD registrations because they have no rights of survivorship. Entities like corporations are also not permitted as owners.
 - Only one beneficiary may be designated per TOD registration. While the owner must be a natural person, the beneficiary may be an individual or other entity (corporation, charity, custodial account (Uniform Transfers to Minors Act only), trust, etc.
 - Until the death of the owner, the beneficiary has no rights in the security

2. The address of the new owner. This is important as all mailings such as dividend checks, proxy cards, annual meeting guides or other correspondence will be sent to this address. Any change of address should be reported immediately.
3. Social security or federal tax identification number (for legal US residents). This is not required for foreign residents but an IRS Form W8-BEN will be required.
4. Total shares being transferred that are represented by a physical stock certificate.
5. Total shares being transferred that are represented by a DRS or Book Statement.
6. Total shares being transferred that are represented by a Dividend Reinvestment Plan (“DRIP”) Statement.
7. Total Number of Shares being transferred.
8. Choose the type of security being transferred by checking the appropriate box. One stock power can be used for only one type of security.
9. Insert the name of the Issuing Corporation (Issuer).
10. The current registered shareholder exactly as reflected on the stock certificate, DRS, Book or DRIP Statement
11. The certificate number which is typically located in the upper left hand corner (include prefix if any) or the Account Number represented by DRS and DRIP Statements.
12. Check the appropriate box if you prefer to have a physical stock certificate issued to the new owner or if the shares should be issued in DRS format. The third option is to have your shares deposited and held for safekeeping and reinvestment of dividends (Dividend Reinvestment Plan shares ONLY). Check with us to determine if the company is a DRS Participating issuer (required for shares to be issued in DRS Format) or has a participating Dividend Reinvestment Plan.

13. The emergency **Economic Stabilization Act of 2008** and resulting IRS regulations require Brokers and Transfer Agents to obtain Cost Basis for securities issued on or after January 1, 2011. Please provide the type of transaction, acquisition date and price per share as follows:

- a. **Sale Transactions** – Date of Sale (Acquisition date) and price paid per share. It should be noted that if this information is not furnished we are required by IRS regulation to apply the GIFT rules to establish cost basis for this transaction
- b. **Inheritance** – Date of Death (Acquisition Date) or Alternative Date as defined in IRS regulations and the Fair Market Value (FMV) on the acquisition date. The IRS definition of FMV is the average between the high and low price on the acquisition date. This information should be provided by the authorized representative of the estate.
- c. **Gifts**
 - For physical certificates presented by the donee, the date of the gift and the FMV on that date must be provided
 - For physical certificates presented by the donor and book entry submissions (DRS or DRIP), IRS regulations require us to use the Date of Transfer for the acquisition date and FMV.
- d. **Other** – If your transaction does not conform to one of the above, please provide appropriate details.

14. Date and Sign the Stock Power Form before an authorized representative of an Eligible Medallion Guarantor (Financial Institution such as a Commercial Bank, Broker Dealer or Credit Union) participating in one of the Medallion Guarantee programs approved by the Securities Transfer Association. Please be aware that this is the only acceptable form of signature guarantee. A signature guarantee by a Notary Public or any institution not participating in an eligible medallion program is not acceptable. If a joint account or if there are multiple fiduciaries (co-trustees, co-executors etc.), all signatures are required and must be guaranteed.

15. Indicate your daytime telephone number in case we need to contact you immediately.