

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 your Ordinary Shares of the Company under the following circumstances:

- when you are transferring shares in certificate form from your registration to certificates in another registration
- when you are transferring decedent's shares under similar circumstances
- when you are a Depository Trust Company ("DTC") participant requesting that shares be issued in certificate form in your name
- if applicable, when you would like to transfer shares out of your Custody account

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: Stock Transfer Request Form – Complete the enclosed form. All current and/or surviving registered holders or a legally authorized representative must sign the "Authorized Signatures" section (section 6), with a Medallion Signature Guarantee for each signature. An individual signing on behalf of the current or deceased 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.

Note that you may not have to secure a Medallion Signature Guarantee stamp if you are a US resident, your total account value for this stock is under \$10,000 AND you submit your transfer paperwork with a check payable to Computershare in the non-refundable amount of \$50. Please also enclose a copy of a government issued picture identification such as a license or passport if electing the option not to provide a Medallion Signature Guarantee stamp.

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

If the Custody service is offered and you are a Custody account holder, the new certificate may only be issued in your name. A Medallion Signature Guarantee is not required for such an issuance.

Step 2: United Kingdom Stamp Duty – Some types of transfers are liable to the United Kingdom's HM Revenue and Customs ("HMRC") Stamp Duty. If the transfer is liable to Stamp Duty, the completed form will need to be submitted to the HMRC Stamp Duty Office ("Stamp Office") in Birmingham, U.K. and affixed with a stamp from the HMRC before the transfer can be processed. This may delay the effectiveness of the transfer.

Any queries regarding the payment of Stamp Duty should be directed to the Stamp Office Helpline on +44 1726 209 042. HMRC provides detailed information on its website regarding Stamp Duty, including how to send the transfer form to HMRC to be stamped and a calculator for the amount of Stamp Duty payable, at <http://www.hmrc.gov.uk/sd/shares/sharetransfers.htm>. See also the enclosed FAQ document for additional information.

Please note, if the Custody service is offered and you are requesting your Custody shares to be issued to you in certificated form in the same name as currently on your Custody account, no Stamp Duty is required. You should mark the Consideration Money on the form as Nil.

Shares transferred in the following circumstances are exempt from UK Stamp Duty. Please refer to HMRC for more information. **If an exemption applies to you, you do not need to send the form to HMRC for stamping and if other than NIL you must also complete one of the Certifications under Section 7.** The exemptions are:

- Shares that you receive as a gift.
- Shares that someone leaves to you in their Will.
- Shares held in trust that are transferred from one trustee or another.
- Shares that are transferred when you get divorced, or when your civil partnership is dissolved.
- Transfer of shares that a liquidator makes as settlement to Shareholders when a business is wound up.
- Transfers of shares where the consideration money is less than £1000.

Step 3: Certification –

Form W-9 – The new holder should sign and date section 9 of the enclosed Stock Transfer Request Form. If the new holder is unable to provide tax certification at this time, we will send them 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.

Decedent Forms (if applicable) – Obtain either (a) or (b), as applicable, assuring that the Date of Death is clearly noted in Section 5 and in one of the options selected: (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 or (ii) an Inheritance Tax Waiver stamp affixed next to the signature on the Stock 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
PO Box 43078
Providence, RI 02940-3078

Overnight/certified/registered delivery:

Computershare
150 Royall Street - Suite 101
Canton, MA 02021

It is important that you follow the steps above to ensure that your transfer can be completed. Your transfer should be completed within 10 business days of receipt provided it is in good order. A share certificate will be sent to the new holder upon completion of the transfer. Please note, the share certificate cannot be sent to a third party. If your transfer cannot be processed due to missing or incomplete documentation, we will attempt to contact you for more information.

If the value of the shares you are transferring exceeds US\$14 million, or if you have any questions, please contact us at the customer service number listed on the top right corner of the reject letter. You can also submit your questions online through the "Contact Us" section of the website listed above.

Sincerely,

Computershare
Enclosures



 Name

 Address

 City, State, Zip

Account Number

Company Name

Stock Transfer Request Form — See enclosed instructions **PLEASE PRINT CLEARLY**

If shares are currently held in DTC (Depository Trust Company) please complete the following:
 DTC Participant Firm Name: _____
 DTC Participant Number: _____

Account Number with DTC Participant: _____
 DTC Participant Contact Name: _____
 Contact Phone Number: _____
 Contact Email: _____

SHAREHOLDER INFORMATION

1 Consideration Money

\$, .

PLEASE ENTER NIL IF NOT APPLICABLE
 NOTE: If an amount other than NIL is entered and/or the transfer is exempt from Stamp Duty, one of the certifications under section 7 must be completed. Failure to complete this section could result in this form being rejected. Please refer to the FAQ.

2 Daytime Telephone Number

US\$ _____ (in words)
 Foreign Exchange Rate US\$ to Pounds Sterling _____
 Equivalent Pounds Sterling _____
 Equivalent Pounds Sterling _____ (in words)

Shares to be Transferred

PLEASE NOTE: Whole shares cannot be divided into fractional shares.

3 **Transfer ALL Shares, being:**

If this box is checked and the number filled in, do not complete section 4.

OR **4** **Partial Transfer** (number of whole shares to transfer)

Important: Original certificate(s) must be submitted for your transfer to be executed.

5 If the registered owner is deceased, please indicate date of death:

Date of Death (mm / dd / yyyy)

6 **Authorized Signatures** — This section must be signed and Medallion Signature Guarantee stamped for your transfer to be executed.

The undersigned does (do) hereby irrevocably constitute and appoint Computershare as attorney to transfer the said shares on the books and registers of the company to the person(s) set out in section 8 on the reverse side, with full power of substitution in the premises. The undersigned does (do) hereby request that such entries be made in the books and registers of the company to give effect to this transfer.

The signature(s) below on this Stock Transfer Request Form must correspond exactly with the name(s) as shown upon the face of the share certificate, without alteration, enlargement or any change whatever. The below must be signed by all current registered holders, or a legally authorized representation with indication of his or her capacity next to the signature.

NOTE: Signature(s) must be stamped with a Medallion Signature Guarantee by a qualified financial institution, such as a commercial bank, savings bank, savings and loan, US stockbroker and security dealer, or credit union, that is participating in an approved Medallion Signature Guarantee Program. **(A NOTARY SEAL IS NOT ACCEPTABLE)**

Signature of All Current Holders or Legal Representatives

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

Affix the medallion stamp below. If your total account value is under \$10,000, and you live in the United States, you may be eligible to utilize our Medallion Waiver option. See the cover letter for further details and instead use this box to record the check number you will be enclosing in non-refundable payment of the Medallion Waiver option, along with a copy of a government issued photo ID if electing the option not to provide a Medallion Signature Guarantee stamp.

Date (mm / dd / yyyy)

IMPORTANT ▶ You must complete both sides of this form for it to be valid.



Stock Transfer Request Form — See enclosed instructions

PLEASE PRINT CLEARLY

6A Authorized Custody Account Holder's Signature - This section must be signed if the Custody service is offered and the holder is a Custody account holder.

Signature of Custody account holder

Date (mm / dd / yyyy)

7 FORM OF CERTIFICATE REQUIRED FOR TRANSFERS NOT SUBJECT TO AD VALOREM STAMP DUTY

Certificate 1. Complete this Certificate 1 if:

- the consideration money you noted in Section 1 is £1000 or less and the transfer is not part of a larger transaction or series of transactions (as referred to in Certificate 1)

- * cross out either I or We, and either am or are as appropriate
- ** cross out second sentence if certificate is given by transferor

I/We* certify that the transaction effected by this instrument does not form part of a larger transaction or series of transactions in respect of which the amount or value, or aggregate amount or value, of the consideration exceeds £1,000.

** I/We* confirm that I/we* have been authorised by the transferor to sign this certificate and that I/we* am/are* aware of all the facts of the transaction.

Signature(s) (Please sign in the boxes below)

Description ("Transferor", "Solicitor", etc.)

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Certificate 2. Complete this Certificate 2 if:

- the transfer is otherwise exempt from Stamp Duty and you are not claiming a relief, or
 - the consideration money given is not chargeable consideration.

- * cross out either I or We, and either am or are as appropriate
- ** cross out second sentence if certificate is given by transferor

I/We* certify that this instrument is otherwise exempt from ad valorem Stamp Duty without claim for relief being made or that no chargeable consideration is given for the transfer for the purposes of Stamp Duty.

** I/We* confirm that I/we* have been authorized by the transferor to sign this certificate and that I/we* am/are* aware of all the facts of the transaction.

Signature(s) (Please sign in the boxes below)

Description ("Transferor", "Solicitor", etc.)

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Notes:

1. You don't need to send this form to HM Revenue and Customs ('HMRC') if you have completed either Certificate 1 or 2, or the consideration for the transfer under Section 1 is nil (in which case you must write 'nil' in the consideration money box in Section 1).
 2. In all other cases, including where relief from Stamp Duty is claimed, send the transfer form to HMRC to be stamped.
- If one of the above Certificates has not been completed or if nil has not been entered under Section 1, this transfer request is liable to Stamp Duty and must be submitted to HMRC and duly stamped.

Date (mm / dd / yyyy)

NEW HOLDER INFORMATION

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

8 Account Type (mark only one box with an "X"):

- Individual** (complete A, B, C, F & G)
 Custodial with Minor (complete A, B, C, D, F & G)
 Joint (complete A, B, C, D, F & G) (Joint holder registrations are limited to no more than 4 joint holders)
 Estate (complete A, B, C, E, F & G)
 Transfer on Death (complete A, B, C, F & G)
 Other (indicate type and complete A, B, C, D, F & G)

A New Holder Account Number (for existing accounts)

B Social Security Number (SSN) or Employee Identification Number (EIN)

SSN EIN (Check one box)

C Name (First, MI, Last) - Individual / Custodian / Executor / Other

D Name (First, MI, Last) - Joint Holder / Minor / TOD Beneficiary / Other (if applicable)

E Estate Name (if applicable)

F Address Number and Street Name / Apt./Unit / PO Box

G City

State

Zip Code

9 *Form W-9: This section must be signed by the NEW HOLDER, as shown above, whose SSN/EIN is entered in section 8B above.

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, (3) I am a US citizen or other US person, and (4) I am exempt from FATCA reporting.

Certification Instructions: You must cross out item (2) in the above paragraph 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.

Signature of New Holder

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 _____

CURRENT SHAREHOLDER INFORMATION

Shares to be Transferred

See the following Frequently Asked Questions (FAQs) section for more information about number and type of shares.

Shares of the company are transferred in certificated form only. For transferring certificated shares to a stockbroker, please contact Computershare for the proper instructions. Do not use this form for such transfers.

1 Consideration Money:

Consideration Nil: If the consideration money paid for the transfer is Nil there will be no Stamp Duty payable. Write "Nil" in section 1.

Transfer exempt: If the transfer is exempt from Stamp Duty, for example, transfer in connection with divorce or dissolution of a civil partnership, or if the consideration given is not chargeable consideration, complete Certificate 2 under section 7.

Consideration paid – under the equivalent value of £1000: If the consideration money paid for the transfer is, in the equivalent value, between £0.01 and £1000, please write the amount paid in section 1 and complete Certificate 1 under section 7.

Consideration paid – over the equivalent value of £1000: If the consideration money paid for the transfer is above the equivalent value of £1000 then Stamp Duty needs to be paid to the UK Stamp Office in Birmingham. Please write the amount paid in section 1 as well as the foreign exchange rate from US\$ to Pounds Sterling and the Pounds Sterling equivalent. The foreign exchange rate used MUST be the foreign exchange rate noted on the date the Stock Transfer Request Form was executed under section 6.

Please refer to the FAQ for more information regarding Stamp Duty.

2 Enter a daytime telephone number where we can attempt to contact you should we have any questions regarding this transfer request.

3 Check this box only if you wish to transfer all of the shares in your account. Please also enter the number of shares being transferred. **If this box is checked, do not complete section 4.**

4 Only if you do not complete Section 3, enter the number of certificated shares you wish to transfer, in numbers and words. **IMPORTANT:** 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, a certificate for the balance of shares on the submitted certificate will be returned to the registered holder.

5 If the registered owner is deceased indicate the date of death.

6 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.**

6A If the Custody service is offered and if the holder is a Custody account holder(s). Please note that if you are a Custody account holder the new certificate may only be issued in your name. A Medallion Signature Guarantee is not required for such an issuance.

7 **Form of Certificate Required - Transfers not liable to Stamp Duty.** If consideration is paid in connection with the transfer that is between the equivalent values of £0.01 and £1,000 then section 7, certificate 1 must be completed.

If the transfer is exempt from Stamp Duty, for example, for transfers in connection with divorce or the dissolution of a civil partnership, or if the consideration given is not chargeable consideration, then section 7, certificate 2 must be completed.

Failure to complete certificate 1 or 2 for transfers applicable under section 7 will cause the transfer to be rejected. If the transfer is liable to Stamp Duty, the completed Stock Transfer Request Form must be submitted to the UK Stamp Office. Please see the FAQ for details.

NEW HOLDER 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.

If you are requesting a certificate to brokerage account transfer, please do not use this form for that component of the transfer. Contact Computershare for information on certificate to brokerage account transfers.

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. Joint holder registrations are limited to no more than 4 joint holders.
- 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. 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. Please note that trust registrations are not an acceptable registration.

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, 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, TOD beneficiary or other (if applicable).

E Enter the name of the estate (if applicable).

F Enter the street address or PO Box for the new holder whose Social Security Number or Employer Identification Number was entered in section 8A. If applicable, enter apartment or unit number.

G Enter the new holder's city, 2-letter state abbreviation and 5-digit postal zip code.

9 **Tax Certification:** The new holder should sign and date Form W-9 for tax purposes. This section must be completed to avoid backup withholding while a certified W-9 is in effect.

Frequently Asked Questions (FAQs)

Below you will find answers to common questions regarding:

- Transferring Shares
- Stamp Duty
- Uncashed Checks
- Stock Transfer Request Form
- Stock Certificates
- Medallion Signature Guarantee
- Tax Certification, Form W-9
- Decedent Related Information
- Managing Your Account Online (Investor Center)

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

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 Stock Transfer Request Form and sign using your old name, which is the current name on the account. Please enter your new legal name in section 8C of the form and transfer 100% of your holdings to that new name.

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?

Yes. You will need to transfer the shares to a new account in your name. Your completed Stock Transfer Request Form must be signed by the named custodian. Refer to the enclosed form instructions for information on the different account types that are available to you for the new account, e.g. an individual account listing just you as the holder. 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 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. Note the restrictions mentioned in this document as to the types of transfer to use this form for.

If the Custody service is offered and you are a Custody account holder wishing to transfer your Custody account shares to another holder in certificated form, you must first withdraw from Custody into the same name that is on the Custody account and then contact Computershare for the correct stock transfer form to transfer your certificated holdings to another holder.

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

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

How do I transfer my employee stock purchase plan (ESPP) shares?

Please contact your ESPP administrator for details on how to transfer any ESPP shares that you hold.

How do I transfer shares to a brokerage account?

You will need to contact Computershare for a different form for transferring certificated shares to your stockbroker. In addition, you will need to contact your stockbroker to initiate and coordinate such a transfer. Transfers into your brokerage account cannot be made using this Stock Transfer Request Form. Please note that the transfer of shares to a brokerage account will be subject to payment of UK Stamp Duty.

Will account features I 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 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 please contact us at the number listed on the front of this package for further instruction.

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 reject letter for further requirements. Please note, you will need to sign the Stock 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. Also, as this is a company incorporated in England and Wales, some types of transfer of the company shares are liable to UK Stamp Duty (for transfers using this form or for transfers into your brokerage account), levied by HM Revenue and Customs. See the 'Stamp Duty' section below for further information in relation to the calculation and payment of stamp duty.

Will you return the paperwork I send to you?

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

Stamp Duty

What is Stamp Duty?

Stamp Duty is a tax applied by the UK authority, HM Revenue & Customs ("HMRC"), to share transfer forms. If Stamp Duty is payable on a transfer form, then the transfer cannot be registered by the company's registrar or transfer agent unless the Stamp Duty is paid. Stamp Duty is usually payable by the transferee i.e. the recipient of shares from a transfer. You can find out more information about UK Stamp Duty from the Stamp Office Helpline on +44 1726 209 042 or at <http://www.hmrc.gov.uk/sd/shares/sharetransfers.htm>.

How is Stamp Duty Calculated?

Unless a transfer is exempt, Stamp Duty is calculated at the rate of 0.5% of the consideration money (in pounds sterling) paid for the transfer, rounded up to the nearest £5.

Frequently Asked Questions (FAQs)

What are the exemptions from Stamp Duty?

- Shares that you receive as a gift.
- Shares that someone leaves to you in their Will.
- Shares held in trust that are transferred from one trustee or another.
- Shares that are transferred when you get divorced, or when your civil partnership is dissolved.
- Transfer of shares that a liquidator makes as settlement to Shareholders when a business is wound up.
- Transfers of shares where the consideration money is less than £1000.

If the Consideration you gave for the shares is £1,000 or less and the transfer does not form part of a larger transaction or series of transactions where the total exceeds £ 1,000, Certificate 1 under section 7 must be completed.

If the transfer is exempt from Stamp Duty, or the consideration given is not a chargeable consideration, Certificate 2 under section 7 must be completed.

How do I arrange to have my Stock Transfer Request Form stamped?

Your completed Stock Transfer Request Form, and required payment, must be sent to:

Birmingham Stamp Office
 9th Floor, City Center House
 30 Union St BIRMINGHAM B2 4AR UNITED KINGDOM
 Tel: +44 1726 209 042 Fax: +44 121 643 8381
www.hmrc.gov.uk

Please contact the Stamp Office if you have any questions. It may also be possible to pay stamp duty online through HMRC's website.

Uncashed Checks

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

No. If any uncashed checks have been lost, we can reissue a check in the name of the original shareholder. Please contact us at the customer service number listed on the top right corner of the enclosed reject letter to find out the process for requesting a check replacement. Holders may also be able to replace checks online via Investor Center; refer to the Investor Center information provided in this FAQ.

Stock 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 reject letter.

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 reject letter 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. Please contact us at the customer service number listed on the top right corner of the enclosed reject letter if you have any questions about how to obtain a Medallion Signature Guarantee.

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 Stock 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.

Decedent Related Information

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

The decedent owned **certificated shares** if a paper share certificate was issued to him or her.

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

For certificated shares, each certificate indicates the number of shares it represents directly on the share certificate.

Frequently Asked Questions (FAQs)

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 Stock 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 6 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. Please note the instructions as to when the use of this form is appropriate to the circumstance to which you are transferring ownership.

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 Stock 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. If we are unable to locate the account we will likely reject the transfer to you for more information.

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 Center. Please note, any change in registration, including removing a name, will result in a new account.

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

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

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 an **Affidavit of Domicile** attesting to the decedent's state of residency, and have the completed form notarized. The form is 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 Stock Transfer Request Form (section 6) and may be obtained from the same financial institution providing the Medallion Signature Guarantee. Please be certain to note the Date of Death with such stamp.

Managing Your Account Online (Investor Center)

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

Yes. Non-business entity accounts can gain access through "Investor Center" at www.computershare.com/investor. Computershare's Investor Center 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 Center 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, nominees, etc.

What can I do with Internet account access?

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

- View current account balances
- Sign up to receive 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
- Download forms

How do I start using Investor Center?

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: Enter the required validation information, fill in your member details, review our terms and conditions and if you agree to them, select the option to agree

Step 4: To get immediate access select "Verify Online" when prompted during the registration process. You will be asked several questions to verify personal information about yourself based on information from public records. If you do not want to use this method you may select "Verify by Mail" and an access code will be mailed to your address of record. You will need to enter the code before getting full access to the site. Once received, return to the site, enter your ID and password, and you will be prompted for the access code.

Is my Investor Center 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.