

Stock Power Form

Section A: Current Owner Information A new form is needed for each account and company of stock you are transferring.

1. FOR VALUE RECEIVED, the undersigned does (do) hereby sell, assign, and transfer to the party(ies) named in Section D the following shares of

_____ Company of Stock

3. Current Name(s) and Address on Account

2. Current Account Number

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Section B: Shares to be Transferred

Please write the number of shares to be transferred. Shares will be transferred into DRS (Book Entry).

- Transfer all shares (if checked, do not complete 4, 5, and 6).
- Check here if you are transferring to more than one new account.

4. Number of Certificate Shares Being Transferred
(If your certificates are lost, please fill out 4b)

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4b. I have lost my Certificate(s) for _____ shares and require assistance in replacing them.

5. Number of DRS (Book Entry) Shares Being Transferred

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6. Number of Dividend Reinvestment Plan Shares Being Transferred

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7. Check here to have all uncashed dividend checks replaced in the current owner's name.*

8. Check here to have all uncashed dividend checks replaced in the new owner's name. *
(Not applicable for transfer to multiple new accounts.)

* Please consult with your financial institution for their check cashing requirements.

Section C: Medallion Signature Guarantee

All current owners or authorized individual(s) must sign their name and have the signature guaranteed by a member of a Medallion Stamp Program. An authorized individual must write their capacity (title) in the space below. The Medallion Guarantor may require additional documentation. The undersigned does (do) irrevocably constitute and appoint Wells Fargo Bank, N.A., attorney to transfer the said stock on the books of said Company with full power of substitution in the premises.

Signature of all registered owners or legal representatives:

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If not registered owner, indicate capacity (title):

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Daytime Phone Number: _____

Note to Guarantor: Medallion stamp must be fully legible and must not be dated or annotated.

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Section D: New Account Information Please complete a new side 2 for each new account.

Write in the number of shares to transfer to this account.

Please check only one box below to indicate the type of registration for the new account and complete the requested lines.

*Forms of tenancy: Joint Tenancy (JT), Tenants in Common (TCM), Tenants by Entirety (TEN), Joint Tenants with Right of Survivorship (JTWS), and Community Property (CMP)

- Individual: Complete lines A, B, and H-K
- Custodial for minor: Complete lines A-D and H-K
- Estate: Complete lines A, B, F, H-K (C and E if applicable)
- Account with TOD: Complete lines A, B, F, H-K (C and E if applicable)
- Joint: Complete lines A-C, E1 and H-K (E if applicable)
- Trust: Complete lines A, B, F, G, H-K (C and E if applicable)
- Other: Complete lines A, B, H-K, and other applicable lines

If other, print type of registration here

A. Tax ID/Social Security/Social Insurance Number

B. New Owner/Custodian/Trustee/Executor/Heir/Other (First Name, Middle Initial, Last Name)

C. Joint Owner/Minor/Second Trustee/Other (First Name, Middle Initial, Last Name)

E. Joint Owner/Third Trustee/Other (First Name, Middle Initial, Last Name)

F. Name of Trust/Estate Name/TOD Beneficiary

H. Address

Address Line 2

I. City

J. State

K. Zip Code

D. Minor's State of Residence

E1. Form of Tenancy*

G. Date of Trust (MM/DD/YYYY)

Section E: Cost Basis Information Complete this section if you are transferring shares due to a deceased shareowner.

Date of Death (MM/DD/YYYY)

Fair Market Value per share (see the enclosed for additional Cost Basis information)

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If the shares were held jointly, what was the number of shares the decedent had interest in?

Section F: To be Completed by New Owner

Check box to receive instructions for online access. An Authentication ID and sign up instructions will be mailed to the address listed in Section D. Some restrictions may apply. Online account access is not available for accounts registered in the name of a Corporation, Partnership, Investment Club, Bank, or Brokerage firm where multiple individuals are authorized to perform transactions.

Substitute Form W-9:

Certification: Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person.

Social Security Number

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Employer Identification Number

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Notification of Backup Withholding

I have been notified by the Internal Revenue Service (IRS) that I am currently subject to backup withholding as a result of a failure to report all interest and dividends on my tax return. I understand that marking this box will result in backup withholding on any disbursements made to this account. You must also cross out item 2 above. "The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding."

Required: Check appropriate box for federal tax classification:

- Individual/Sole Proprietor
- C Corporation
- S Corporation
- Partnership Trust/Estate
- Limited Liability Company. Enter tax classification (C=C corporation, S=S corporation, P=partnership): _____

Signature: _____

Date: _____

Notice of non-resident alien individuals or foreign entities (e.g. foreign corporation, partnership or trusts): do not complete the above substitute Form W-9. Complete and return the enclosed Form W-8BEN certification of foreign status. Failure to do so will subject you to federal backup withholding at the current applicable rate. Additional Forms may be downloaded at www.irs.gov or call us to have additional Forms mailed. SPF 0510

How to Complete a Stock Power Form

The Stock Power Form is the legal document that officially transfers the ownership of shares from one registered shareowner to another. Listed below are instructions on how to complete the form.

Section A: Current Owner Information

This is the account the shares are being transferred from:

1. Enter the name of the company of stock you are transferring shares from. A separate Stock Power Form is needed for each account and company of stock you are transferring.
2. List the 10 digit account number for the current account.
3. List the name(s) and address on the current account.

Section B: Shares to be Transferred

See the Frequently Asked Questions sheet for further information:

- Check the first box if transferring all shares.
 - Check the second box if you will be transferring shares to more than one new account.
4. Enter the number of certificate shares being transferred. If there are none, write zero or leave blank. These shares have been issued as paper stock certificates and must be mailed with your Stock Power Form. 4b. Enter the number of shares that were lost.
 5. Enter the number of DRS (Book Entry) shares being transferred. If there are none, write zero or leave blank. These shares are held electronically.
 6. Enter the number of Plan (Dividend Reinvestment Plan) shares being transferred. If there are none, write zero or leave blank. These shares are held electronically.
 7. Check the box to have any outstanding checks replaced in the current owner(s) name(s).
 8. Check the box to have any outstanding checks replaced in the new owner(s) name(s).

Section C: Medallion Signature Guarantee

A Medallion Signature Guarantee is a stamp you may get from an eligible Guarantor Institution such as a bank or a brokerage firm. To get the stamp, you will need to bring the form to the eligible Guarantor and complete this section in their presence.

All current owners must sign their name and have their signature guaranteed in the medallion format. If the owner is unable to sign, an authorized person, such as a Power of Attorney, Custodian, or Successor Trustee may sign on behalf of the shareowner. The authorized person's capacity (title) should be noted in the applicable box on the Stock Power Form.

Section D: New Account Information

Complete a separate side 2 for each new account you are transferring to.

Enter the number of shares to transfer to the new account.

Select the box that fits the type of registration.

- A. Enter the 9 digit Social Security or Tax ID Number for the new account. If there are multiple owners, enter the Social Security or Tax ID Number that you would like the income reported under. Only one number is allowed per account.
- B. Enter the name of the New Owner, Custodian or Trustee.
- C. If applicable, enter the Joint Owner's name, the Minor's name, or Second Trustee's name.
- D. If the new account will be a Custodial account, enter the Minor's state of residence.
- E. If applicable, enter the Joint Owner's name, or third Trustee's name. E1: For joint accounts enter the Form of Tenancy.
- F. If applicable, enter the name of the Trust, the estate name, or the TOD beneficiary's name.
- G. For accounts that will be registered to a Trust, enter the date the Trust was created.
- H. In boxes H – K, list the address for the new account.

Section E: Cost Basis Information

This section is only needed if you are transferring shares due to a deceased Shareowner. See the enclosed "Frequently Asked Questions about Cost Basis" for further information.

Enter the Date of Death, and then enter the Fair Market Value (FMV) on the valuation date. The FMV will be a dollar amount. The date of the FMV is not needed.

For shares held jointly: enter the number of shares in which the decedent had interest in.

Section F: To be Completed by New Owner(s)

Check the box to receive instructions for online account access. An Authentication ID and sign up instructions will be mailed to the address in Section D. Some restrictions may apply.

Enter the Social Security Number or Employer ID Number for the new account. If there are multiple owners, enter the Social Security or Employer ID Number that you would like the income reported under. Only one Number is allowed per account.

The Notification of Backup Withholding may be left blank if not applicable.

Select the appropriate box for the Federal Tax Classification.

The new Owner signs and then enters the current date.

Please note: accounts without a current W-9 on file may be subject to federal tax withholding on sale proceeds and dividends. If a Substitute Form W-9 is not submitted at the time of the transfer, we will mail a blank Form W-9 to the new address on record.

Frequently Asked Questions about Transferring Stock

Listed below are answers to Frequently Asked Questions regarding:

- Account Balance Information
 - Stock Certificates
 - Stock Power Form
 - Types of Account Registrations
 - Registration Questions
 - Additional Questions
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Account Balance Information

How do I find the current balance? If the shares are held in paper stock certificate(s) the number of shares owned is printed on the front of the certificate(s). If the shares are held electronically in a dividend reinvestment plan or in DRS (Book Entry), please refer to the most recent statement for the current balance.

If you do not have a statement, or know how the shares are held, please contact us for further instructions.

Stock Certificates

What if I can't find the certificate(s)? The certificate(s) will need to be replaced before a transfer is completed. You may report the certificate(s) as lost on line 4b of the Stock Power Form. Please note there may be a fee or additional documents required to replace a lost certificate(s).

Should I sign the back of the certificate(s)? For security purposes, we recommend you do not sign the back of the stock certificate(s).

Will I get a new stock certificate(s)? After the transfer is completed, all shares will be held electronically in the new account. A certificate may be issued upon request for participating companies. If you would like a stock certificate issued, you may send a written request with your transfer paperwork.

Stock Power Form

What is a Medallion Signature Guarantee? A Medallion Signature Guarantee is a stamp from an eligible Guarantor Institution such as a bank or a brokerage. To get the stamp, you will need to bring the Stock Power Form to the eligible Guarantor and complete Section C in their presence. We suggest contacting your Guarantor Institution for their stamp requirements.

Please note the stamp must be legible and may not be dated or annotated (noted). A Notary Seal is not a substitute for a Medallion Signature Guarantee.

How do I transfer stock to multiple new owners? Complete one full Stock Power Form, and then you may complete side 2 of the Stock Power Form for each new account. Each completed form will need to have the exact number of shares (not a percentage), the full registration (names on the account), address, and social security or tax payer ID number for the new account.

Please note that the Stock Power Form must be completed for each account, and for each company of stock you are transferring.

How can I get the outstanding checks reissued on the account? Select Number 7 or 8 of the Stock Power Form and all outstanding checks in the account will be cancelled and replaced. We suggest contacting your financial institution (bank) for their check cashing requirements.

If you select a box on Number 7 or 8, all outstanding checks in the account will be cancelled and replaced.

How do I transfer shares if I live outside the United States? If you live outside the United States, and are unable to obtain a Medallion Signature Guarantee, please contact us for further instructions.

Is there a limit to the amount of shares I can transfer? If the value of the shares exceeds \$14 million, please contact us for further assistance.

What is a Substitute Form W-9? A Substitute Form W-9 is an IRS tax form that certifies the Social Security Number or Employer ID Number for a United States citizen (including a resident alien). A W-9 is required for each new account.

What happens if the W-9 is not completed? Accounts without a current W-9 on file may be subject to federal tax withholding on sale proceeds and dividends. If a Substitute Form W-9 is not submitted at the time of the transfer, we will mail a blank Form W-9 to the new address on record.

Types of Account Registrations

What are the different ways I can register my stock? Shareowners have a number of ways to register their stock. Some of the more common types of ownership are listed below.

Individual: Only one person's name is listed on the account. Upon the death of the individual the shares are subject to probate proceedings.

Joint Tenant: Two or more individuals are listed on the account. Upon the death of one joint owner, the survivor(s) are entitled to the shares.

Tenants by the Entirety: A form of ownership recognized by certain states as an appropriate form of registration for a married couple. Upon the death of one spouse, the survivor is entitled to the shares.

Tenants in Common: A form of ownership where two or more individuals are listed on the account. Each tenant owns an undivided interest. Upon the death of one tenant, the decedent's ownership passes to the heirs of the decedent's estate, and not the surviving owner(s) on the account.

Transfer on Death (TOD): A form of individual or joint tenant ownership where a beneficiary has been designated. Only one beneficiary can be designated per account registration. The beneficiary has no rights to the security until the security owner(s) dies. Upon the death of the security owner(s), the ownership of the security passes to the TOD beneficiary. Not all states have passed statutes to allow for TOD registrations, and TOD is not offered outside of the United States.

Custodial: A form of ownership that can be established for a minor who has not reached the age of majority as defined by the laws of their state of residence. We do not recommend registrations in a minor's name alone. A custodial registration may be created under the Uniform Transfer to Minors Act (UTMA) for their state. The Uniform Transfer to Minors Act has replaced the Uniform Gift to Minors Act (UGMA) in most states for new accounts.

Trust: A form of ownership governed by a trust agreement created during the lifetime of a grantor or created under a decedent's will. The account registration must include the name(s) of the Trustee(s), the name of the Trust, and the date of the Trust. The date must be the original Trust date, and not an amendment date. The date will not be applicable for a Trust which falls under a Will.

Estate: A registration used by the court-appointed executor or personal representative for the decedent's estate. The registration must include the name of the executor or personal representative and the name of the estate. The representative listed on an estate registration has the authority to make changes and perform transactions on the account. Example: John Smith Executor for the estate of Jane Smith.

Registration Questions

Can I add a beneficiary to my account? If your state allows, you can choose a Transfer on Death (TOD) registration which will allow a beneficiary to be named. Under "Types of Account Registrations" see "Transfer on Death (TOD) registration" for further details.

How do I remove the Custodian if I am now over the age of majority? If you have reached the age of majority you may create a new account by completing the Stock Power Form. While getting a Medallion Signature Guarantee in Section C, please sign the Stock Power Form as your name is listed on the current account. The registered custodian does not need to sign the form.

If I have changed my name, how do I change my registration? You can change the name on the account by completing the Stock Power Form. While getting a Medallion Signature Guarantee in Section C, please sign your name as listed on the current account, and sign again using your new name, adding "now known as." Example: Jane Doe, now known as Jane Smith.

How do I correct an error in my registration? You can correct the name on the account by completing the Stock Power Form. While getting a Medallion Signature Guarantee in Section C, please sign your correct name, and again as listed on the current account, adding "incorrectly registered as." Example: Jane Doe incorrectly registered as Janey Doe. If there is not an error in the names on the account, please sign as registered.

How do I transfer shares due to a divorce? A separate Stock Power Form is required for each new account. Each completed form will need to have the exact number of shares (not a percentage), the full registration (names on the account), address, and social security number for the new account.

Registration Questions – Deceased Shareowner

How do I transfer shares when one or more of the Shareholders are deceased? The new account name and registration may be entered in Section D on the Stock Power Form. While getting a Medallion Signature Guarantee stamp in Section C, the representative for the estate will sign and list their capacity (title).

When required by the state where the decedent lived, we will also need an Inheritance Tax Waiver.

What is an Inheritance Tax Waiver, and where do I get one? An Inheritance Tax Waiver is a document issued by the state certifying the estate tax has either been paid or waived by the state. If you are unsure if your state requires the waiver, please contact us.

What steps do I take to change a corporate or business entity registration? You can change the account registration by completing the Stock Power Form. In Section D, select the "Other" box and enter the type of business entity.

Example: "Corporation." While getting a Medallion Signature Guarantee in Section C, an authorized individual needs to sign and list their capacity (title) for the corporation or business entity.

Additional Questions

Will account features I have previously selected automatically carry over from the old account to the new account? When a new account is created, the features on the previous account will not be transferred. If you have dividends paid to a bank account, this will need to be added to your new account. You may request information or enrollment forms for the new account by sending a written request with your transfer paperwork.

Is there a fee to transfer stock? Shareowner Services does not charge a fee to transfer shares. There may be a fee to replace a lost stock certificate.

Where can I get additional forms? You may make photocopies of the blank Stock Power Form prior to filling it out, or you may download additional forms online from our website.

Please note: there can be no corrections, white out, or alterations on either page of the Stock Power Form. If you make an error, you will need to fill out a new form.

Can I fax or email the Stock Power Form? The original documents must be mailed into our office. We are unable to accept faxed or emailed copies of the completed Stock Power Form. The signatures and the Medallion Signature Guarantee stamp must be original.

Will you return the paperwork? The paperwork submitted for a transfer is not returned.

How will I know when the transfer is completed? When the transfer has been completed, a statement is sent to the original owner (of DRS or Plan shares) showing the shares have transferred out of the account. A separate statement is sent to the new owner(s) showing the credit of shares.

How can I contact you for other questions? You can reach us by phone, or send us an email.

- Phone: Please call our office toll free at the phone number listed under the “Contact Us” link.
- Email: Select “Contact Us” at any time while on our website.

Where do I send my request? You can mail your completed Stock Power Form(s), and any applicable stock certificates to:

Shareowner Services
161 North Concord Exchange
South St. Paul MN 55075

Frequently Asked Questions about Cost Basis

Listed below are answers to Frequently Asked Questions regarding:

- Cost Basis
- Covered or Non Covered Securities
- FMV and Transferring Specific Shares
- Gifts
- Cost Basis for a Transfer due to a death
- Additional Cost Basis Information

Cost Basis

What is cost basis? Cost basis is the original purchase price of your shares plus any related purchase costs. It is used to determine if a gain or loss results upon a sale of shares.

What's new and required?

New Internal Revenue Code (IRC) Section 6045(g) became effective on 01/01/2011 and it requires financial institutions to include each customer's adjusted cost basis and to classify any gain or loss as short term or long term when we report a sale of covered shares to the IRS. To comply with this new law, we will maintain cost basis information for covered shares purchased on or after 01/01/2011. Additional information is available on the IRS website at www.irs.gov.

Covered or Non Covered Securities

What does "covered securities" mean? Shares that are defined by the new IRS Regulation 1.6045-1(a) (15) are known as "covered securities." This new regulation applies to most stocks purchased or acquired on or after 01/01/2011.

As of 01/01/2012 the regulation applies to shares acquired in a Dividend Reinvestment Plan which requires you to reinvest at least 10% of the dividend received in the same stock.

What does "non-covered securities" mean? Non-covered securities are shares acquired prior to 01/01/2011 or shares transferred from a broker or another transfer agent that were not received with cost basis information. Please see a tax professional for assistance in determining your cost basis on non-covered securities.

FMV and Transferring Specific Shares

What is FMV? FMV stands for Fair Market Value. The fair market value is the price at which the shares would change hands between a willing buyer and a willing seller. Typically, if the shares are traded on the market, the FMV is the average between the high and low price on the specific date.

Can I transfer specific shares? Yes. We will need the acquisition date and the number of shares from the specific lot you would like to transfer. This information may be written on the Stock Power Form, or you may send a letter of instruction along with your transfer paperwork. For example: Transfer 41 shares of XYZ Corp stock from the lot purchased on 01/02/2009.

We will transfer shares using First In, First Out (FIFO) order unless we receive written instructions asking us to transfer specific shares.

Gifts

When is a transfer considered a gift? Typically a transfer of shares is considered a gift as long as there is not a common owner between the old and new account.

How does receiving shares as a gift affect the cost basis? The cost basis for shares you receive as a gift is typically equal to the donor's cost basis prior to the transfer. If the shares you receive as a gift were "covered securities" under the new IRS cost basis reporting regulations, the cost basis information will be carried from the donor's account into your new account.

In some instances, the cost basis for the gifted shares is determined to be the FMV as of the date of the gift. Please refer to IRS Publication 551 for additional information regarding cost basis of gifted shares. Information regarding this publication is available on the IRS website at www.irs.gov.

What is considered the date of the gift? The date of the gift is generally the date when the donor no longer has dominion or control of the shares.

- For shares held in DRS (Book Entry): the date of the gift is when Shareowner Services has completed the transfer of ownership in the stock issuer's records.
- For shares held in stock certificates: the date of the gift is typically the date when the certificate was delivered to the recipient. Common examples are when a shareowner gives a relative a birthday present of stock certificates or when a shareowner donates stock certificates to a charitable organization.

The recipient may send a letter of instruction providing us the date of the gift. If the instructions are not received, we will use the date of the transfer of ownership in the stock issuer's records.

Cost Basis for a Transfer due to a death

How does it affect cost basis when a shareowner is deceased? When shares are transferred because the shareowner is deceased, the authorized representative of the estate determines whether to use the FMV as of the date of death or an Alternate Valuation Date. The same valuation date would then be applied consistently to all assets in the estate.

What is the Alternate Valuation Date? The alternate valuation date is typically six months from the date of death. If the shares are sold or otherwise disposed of within six months from the date of death, the date of the sale may be used as the alternate valuation date. Please see Internal Revenue Code 2032 and a tax professional for more information on the alternate valuation date.

What if we don't have the information right now? If the FMV is not provided when the shares are transferred, the shares will be considered "uncovered" (by the IRS cost-basis reporting regulations).

The representative of the estate may send the missing information to us by mail at a later time and we will adjust the cost basis in the account records.

According to IRC Section 1223(9), a sale or exchange of shares received by inheritance is always considered to be a long term gain or loss.

The shares were registered as a Transfer on Death (TOD), does this apply to me? Yes. Accounts registered as TOD are not handled by the probate process but are considered part of the deceased shareowner's estate. For that reason, the cost basis of the shares is the FMV on the date of death, or the FMV on the alternate valuation date, as determined by the estate representative.

How is cost basis of interests in property determined for joint ownership? When a married couple own shares together and are registered as joint tenants with right of survivorship (JTWROS) or as tenants by the entirety (TEN ENT), and one of the spouses passes away, the surviving spouse will have a new cost basis for the shares. The new cost basis will be equal to one half of the cost basis of the shares before the death and one half of the value of the shares included in the deceased spouse's total estate. We will determine the cost basis for the transferred shares by using the FMV on the date of death or by using the FMV on the alternate valuation date, if provided.

When shares are registered jointly as Tenants in Common (TEN COM) or as Joint Tenants (JT TEN), and the joint owners are not married, it cannot be assumed that all tenants owned equal amounts of the shares.

The representative of the estate will need to provide information about the number of shares the decedent had interest in and the FMV per share. We will use this information to adjust the cost basis only for the number of shares that the deceased shareowner had interest in. The cost basis for the other shares owned by the survivor will not be adjusted. It will remain the same as it was before the decedent's death.

How is cost basis of interests in property determined for community property? In Community Property states, special cost basis step up rules apply and are based on the percentage of the community property assets that are included in the gross estate of the deceased owner. For that reason, the estate representative will need to provide us with the number of shares to be adjusted and the cost basis per share to apply. Please refer to IRS Publication 551 for specific information about this calculation.

Additional Cost Basis Information

Where can I find additional information about Cost Basis? You may view additional information on our website. We also suggest you consult a tax professional, or the IRS directly. Additional information and forms are available on the IRS website at www.irs.gov.