

Dear ESPP Participant:

Please find enclosed a Form 3922, which provides certain information regarding your 2020 purchase of shares under the Company's Employee Stock Purchase Plan (ESPP).

Form 3922 is intended to provide you with the information that you will need to complete your tax return when you sell or otherwise dispose of the ESPP shares (e.g., by gift). Form 3922 contains information about your 2020 purchase of ESPP shares. Any sale of these shares is reported to you separately. This form does not indicate that you either do or do not need to report income or capital gains to the IRS. If you have not yet sold or otherwise disposed of these shares, you do not have a transaction to report for tax purposes but you should retain this form for your records so that you have it available when you do sell or otherwise dispose of these shares.

Because the specific federal, state and local tax consequences of purchasing and selling ESPP shares for any particular taxpayer depend upon the taxpayer's individual circumstances, we recommend that you consult with your personal tax adviser regarding the tax consequences related to your participation in the ESPP.

If you have further questions regarding the details of your ESPP purchases and/or sale of shares acquired from your participation in the ESPP, you may contact our stock administrator at **[INSERT CONTACT INFO, E.G., PHONE NUMBER, EMAIL OR WEB ADDRESS]**.

Best Regards,

[INSERT COMPANY NAME]

[NOTE: This sample communication assumes that ESPP shares are automatically transferred to a participant's brokerage account upon the purchase of the shares under the ESPP. If this is not the case, please speak to your adviser about how the above communication should be revised.]