

**Somero Enterprises, Inc. ("Somero") Common Shares  
ISIN - USU834501038 (the "Security").  
In respect of Non-Resident Withholding Tax Certifications.**

**Withholding Tax**

Any participant holding the Security on behalf of beneficial owners resident in a treaty country with the United States of America can facilitate claims for tax relief at source for its underlying beneficial owners. In order to ensure that the appropriate rate of US Withholding Tax is applied correctly, completed documentation (for example a W-8BEN or W-8IMY with underlying documentation) must be provided to the Depository, Computershare Investor Services PLC.

W-8BEN forms and W-8IMY forms are available on the IRS website [www.irs.gov](http://www.irs.gov). All forms should be clearly marked with the Somero Enterprises, Inc. Security details and, regarding the W-8IMY forms, accompanied by a withholding statement and the requisite underlying tax documentation specifying the relevant participant/account Id's and the rate of withholding to be applied to each. Please note that a reduced rate of withholding cannot be applied to partial positions; claimants are therefore required to segregate their beneficiary positions into separate member accounts based on the withholding rate to be applied prior to a record date.

If you are certifying as a Qualifying Intermediary (QI), in addition to a completed Form W-8IMY, you will be expected to submit a withholding statement disclosing the applicable withholding tax rate and record date share pool that needs to be applied to your holding. Please note that failure to provide the associated documentation as required with the W-8IMY in the correct format may lead to any treaty claim for a beneficial owner to be rejected. The withholding statement you submit will remain valid for future dividend payments, except if for any reason the tax rate pools and/or record date shares for a CREST participant Account ID changes you will need to submit a fresh withholding statement associated with the submitted Form W-8IMY.

If you are certifying as a Non-Qualified Intermediary (NQI), Non withholding Foreign Partnership (NWFP), or Non withholding Foreign Trust (NWFT) you will be expected to submit a Form W-8IMY and a detailed withholding statement disclosing each underlying owner, together with the associated IRS documentation. Please phone +44 (0344) 472 6005 to obtain a sample layout of a withholding statement template for use by NQI's, NWFP's, or NWFT's with the detail Computershare requires. Please note that failure to provide the associated withholding statement and underlying IRS documentation as required with the W-8IMY in the correct format may lead to rejection of any treaty claim for a beneficial owner.

For participants acting as an NQI, NWFP or NWFT, processing of valid treaty claims will be subject to an administration fee of £25 for each applicable underlying beneficial owner. Fees are to be payable by cheque in pounds sterling, made payable to "Computershare Investor Services PLC", for the appropriate amount and are to be submitted along with the completed documentation. Failure to provide the appropriate fee will result in your dividend being subjected to the maximum U.S. withholding rate of 30%.

In order to register tax certifications in respect of a dividend, valid tax documentation forms and required attachments (as applicable) must be received by the appropriate Record Date. Any account where a reduced rate has not been validly claimed will be subject to the maximum US withholding tax rate of 30%. Please note that email, scanned, photocopied or fax certifications will not be accepted. However, for participants acting as an NQI, NWFP or NWFT copies of tax documentation for underlying owners is acceptable. All forms and, where appropriate, fees are to be returned to:

Computershare Investor Services PLC  
Corporate Actions 4  
Bristol  
BS99 6AU

U.S. tax rules and requirements can be very complicated. We urge you to refer to the tax form instructions, IRS website or your tax advisor for assistance in determining which tax forms and documentation are pertinent to your Computershare account. Computershare is unable to provide any direction as to tax rules and requirements or the forms that may be appropriate to your status or election options.

Holders may contact Computershare Investor Services PLC by telephone at +44 (0370) 702 0000 or email via [webcorres@computershare.co.uk](mailto:webcorres@computershare.co.uk).