

Overnight Delivery:
 Wasatch Funds
 235 W. Galena Street
 Milwaukee, WI 53212

Regular Mail:
 Wasatch Funds
 P.O. Box 2172
 Milwaukee, WI 53201-2172

Wasatch Funds is responsible for tracking and reporting adjusted cost basis on covered shares to the IRS. In general, covered shares are defined as shares acquired on or after January 1, 2012. **Wasatch has selected a default method of Average Cost**, which means if you do not select a cost basis method, the Average Cost method will be used. **If you wish to change your selection to something other than Average Cost, please complete this form, otherwise no additional action is required.**

Please complete the following form to identify the tax lot (cost basis) method you wish to apply to your Wasatch Funds account(s). Your election will be in effect on the date Wasatch receives the form in good order. Shares are 'covered' starting January 1, 2012. The basis method can still be changed after January 1, 2012 on our website or by using this form—however not for shares that have been sold. **Important: IRS regulations do not permit the change of a cost basis election on executed trades.** You should consult a tax professional regarding the selection of a tax lot identification method. Wasatch encourages early election in order to ensure the proper treatment of cost basis.

You may choose one tax lot identification method to apply to all funds under the same account number **-OR-** you may choose a different method for each fund held within the account.

Note: You must complete a separate Cost Basis Election Form for each account registration. Example: One form should be used for a UGMA/UTMA account and a separate form for a Joint Account. Cost basis is not reported for retirement account registrations. If you have any questions about completing this form, please contact Shareholder Services at 800.551.1700.

For additional information including a Frequently Asked Questions section, please visit our website www.wasatchglobal.com.

1. ACCOUNT INFORMATION

Account Owner / Entity Name (as listed on your statement)

Account Number

2. COST BASIS ELECTION

Please choose option A, B, or C. For a description of Cost Basis methods, please see page 2 of this form.

A. I choose the Wasatch default tax lot identification method of Average Cost for ALL Funds under the account number listed in section 1.

B. I choose the following tax lot identification method for all Funds under the account number listed in section 1.

Please select one:

FIFO – First In First Out

Specific Identification

LIFO – Last In First Out

Other: _____
(see back page for a description of methods)

C. I choose a tax lot identification method for each of the Funds as follows (up to 6 funds below):

Fund 1 Name:

- _____
- Average Cost
 - FIFO – First In First Out
 - LIFO – Last In First Out
 - Specific Identification
 - Other: _____

Fund 2 Name:

- _____
- Average Cost
 - FIFO – First In First Out
 - LIFO – Last In First Out
 - Specific Identification
 - Other: _____

Fund 3 Name:

- _____
- Average Cost
 - FIFO – First In First Out
 - LIFO – Last In First Out
 - Specific Identification
 - Other: _____

Fund 4 Name:

- _____
- Average Cost
 - FIFO – First In First Out
 - LIFO – Last In First Out
 - Specific Identification
 - Other: _____

Fund 5 Name:

- _____
- Average Cost
 - FIFO – First In First Out
 - LIFO – Last In First Out
 - Specific Identification
 - Other: _____

Fund 6 Name:

- _____
- Average Cost
 - FIFO – First In First Out
 - LIFO – Last In First Out
 - Specific Identification
 - Other: _____

Note: If additional space is needed, please attach a separate sheet with the above information included.

For all mutual fund accounts, the following methods are available for shares purchased after January 1, 2012:

1. **Average cost:** Average cost of shares is determined by dividing the total dollar amount invested in a particular fund by the number of shares held prior to the trade date. Shares are removed in FIFO order.
2. **FIFO (First-In, First-Out):** Share lots purchased first will be sold first.
3. **LIFO (Last-In, First-Out):** Share lots purchased last will be sold first.
4. **Specific Identification:** You direct Wasatch on each trade as to the shares to be sold.
5. **HIFA (Highest Cost In, First-Out All):** Share lots with the highest cost will be sold first and all shares are considered regardless of long-term or short-term.
6. **HIFL (Highest Cost In, First-Out Long-Term):** Share lots with the highest cost, long-term will be sold first.
7. **HIFS (Highest Cost In, First-Out Short-Term):** Share lots with the highest cost, short-term will be sold first.
8. **LOFA (Lowest Cost In, First-Out All):** Share lots with the lowest cost are sold first and all shares considered regardless of long-term or short-term.
9. **LOFL (Lowest Cost In, First-Out Long-Term):** Share lots with the lowest cost, long-term are sold first.
10. **LOFS (Lowest Cost In, First-Out Short-Term):** Share lots with the lowest cost, short-term are sold first.

A share lot is a group of shares typically purchased or sold at the same price.

3. SIGNATURES AND CERTIFICATION

I certify that I am the person(s) authorized to make this tax lot identification election. I understand that this tax lot identification election will be applied as of the date this form is received in good order. All account owners/trustees must sign. For UGMA/UTMAs the custodian should sign.

Signature of Individual or Custodian Date

Signature of Joint Owner, Trustee, or Custodian (if applicable) Date

Additional Owner's Signature (if applicable) Date

Additional Owner's Signature (if applicable) Date