

Dear Valued Galeton Customer,

I am excited to share the news that DiVal family companies, Galeton and DiVal Safety Equipment, Inc. are merging effective October 1, 2024. As sister companies, Galeton and DiVal already share systems, distribution facilities and much more so the biggest difference you will see is the name. The new organization will continue to do business as DiVal Safety Equipment, Inc.

This merger will combine Galeton's 116 years of experience manufacturing top quality, high value work gloves and safety products with DiVal's world class sales, distribution and services operation. This combination will allow us to maximize the quality, value and reliability we deliver to you, our customers.

The combined company will offer a much larger range of products at highly competitive prices in addition to all the Galeton products you know and love. This includes categories such as Fire Fighting Equipment, First Aid and Emergency Response, Fall Protection, Gas Detection, Traffic Work Zone Safety, Utility and Lineman Equipment and much more.

The merger will also give Galeton customers access to the wide variety of services offered by DiVal. Vending Solutions, In-House Screen Printing and Embroidery, Electrical Glove Testing, Gas Detection Calibration and Repair, Employee Stipend Management Solutions are just the tip of the iceberg.

Additionally, DiVal is an industry leader in Safety Training solutions and events. The Safe 4 The Right Reasons program delivers a message that personalizes the importance of safety in the workplace and beyond. The annual DiVal Safety Summit brings together world class safety training and motivational speakers with the opportunity to discover the latest and greatest safety products and tap into industry expertise.

DiVal Safety's philosophy of "We Care More!" aligns perfectly with Galeton's uncompromising focus on customer experience while operational excellence, backed by ISO certification, ensures that your expectations are consistently met and often exceeded.

Please find some Frequently Asked Questions on the following page. Contact us at (800) 221-0570 if you have any additional questions or concerns regarding this exciting merger of two leading safety organizations.

Thank you for your past business with Galeton and all your future business with DiVal Safety.

Sincerely

CJ Vallone

President

DiVal Safety Equipment, Inc.

DiVal Safety-Galeton Merger Frequently Asked Questions

Will I still have access to my favorite Galeton products?

Absolutely, all Galeton products will be available from DiVal Safety after the merger with the same exceptional quality and value. Some part numbers will change but you will still be able to use your current part numbers and we will switch them for you.

Will I still be working with the same great team of professionals at Galeton?

The Galeton team members are transitioning to DiVal Safety and your primary points of contact will remain the same. Over time we will be integrating the teams giving you access to a larger group of professionals dedicated to showing our customers why “We Care More”.

How will I contact you to place orders or resolve any questions or issues?

You will be able to reach us at all the phone numbers and email addresses you have used to contact Galeton in the past, but we will be transitioning to DiVal Safety phone and email contacts over time.

Will I still be able to use Galeton.com to find products and place orders?

Yes, Galeton.com will continue to function as is, however soon after the merger we expect to launch our new web site which will combine DiVal Safety and Galeton functions and products in one place. Look out for more on this exciting upgrade.

Will my company's payment terms and conditions change?

Not at all. Existing payment terms will continue unchanged and DiVal Safety has the same dedication to customer satisfaction as Galeton has over the years.

Will the remit to address for payments change?

Payments should be sent to the address below or using the wire transfer instructions also below after October 1, 2024.

DiVal Safety Equipment, Inc.
1721 Niagara Street
Buffalo, NY 14207

Bank Name: M&T Bank
Bank Address: One Fountain Plaza
Buffalo, NY 14203
Bank Routing Number: 022000046
Bank Account Number: 9858314942
SWIFT Number: MANTUS33

How do I get an updated W-9 for DiVal Safety?

Please find DiVal Safety's W-9 on the last page of this document.

What about any outstanding balances on my account?

All outstanding account balances will transition from Galeton to DiVal Safety at the time of the merger.

Will the collection of state sales tax change?

It depends where you are located. DiVal is a significantly larger organization than Galeton meaning that we are required to collect sales tax in more states. If we are delivering products to one these additional states, we will collect sales tax. A list of states that we collect tax in is below. If you have locations in any of these states and are tax exempt, you can send us a copy of your certificate and we will not collect the tax.

Alabama, Arkansas, Delaware, Florida, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, New York, North Carolina, Ohio, Pennsylvania, Tennessee, Texas, Wisconsin

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give form to the
requester. Do not
send to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. <i>See Specific Instructions on page 3.</i>	<p>1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)</p> <p>DiVal Safety Equipment Inc.</p>	
	<p>2 Business name/disregarded entity name, if different from above.</p> <p>DiVal</p>	
	<p>3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input checked="" type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____</p> <p>Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) _____</p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____</p> <p style="text-align: right;"><i>(Applies to accounts maintained outside the United States.)</i></p>
	<p>3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions <input type="checkbox"/></p>	
	<p>5 Address (number, street, and apt. or suite no.). See instructions.</p> <p>1721 Niagara Street</p>	<p>Requester's name and address (optional)</p>
	<p>6 City, state, and ZIP code</p> <p>Buffalo NY 14207</p>	
	<p>7 List account number(s) here (optional)</p>	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number	
[] [] [] - [] [] - [] [] [] []	
or	
Employer identification number	
1 6 - 1 1 0 4 5 8 5	

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. 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
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 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
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above 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. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person <i>Kristina Smith</i>	Date <i>3/27/24</i>
------------------	--	---------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they