

Cost Basis Method Election Form For Non-Retirement Accounts (excluding Education Savings Accounts and money market accounts)

Use this form to elect or change the cost basis calculation method on your Covered Shares. A Covered Share is generally a fund share purchased on or after January 1, 2012 for a non-retirement account other than a money market or Education Savings Account. Your cost basis calculation method will be effective on the date this form is received in good order until a different method is selected.

1. Customer Information

Name of Customer #1 (print) _____
Last 4-digits of Social Security Number for Customer #1

Name of Customer #2, if applicable (print) _____
Last 4-digits of Social Security Number for Customer #2

Customer Number

2. Method Selection *(Please check one only.)*

I/We hereby authorize future share redemptions from my/our First Investors Funds Customer Number referenced above be processed in the following manner:

Average Cost Basis Method (First Investors Funds default method) which I/we understand means first selling all Uncovered Shares followed by the oldest Covered Shares. An Uncovered Share is any fund share that is purchased prior to January 1, 2012 and any share for which we do not have accurate basis information.

First in First Out (FIFO) Method which I/we understand means first selling all shares in the Account which are Uncovered followed by the oldest Covered Shares.

High in First Out (HIFO) Method which I/we understand means first selling all shares in the Account which are Uncovered followed by the Covered Shares for which the highest price was paid.

Last in First Out (LIFO) Method which I/we understand means first selling all shares in the Account which are Uncovered followed by the Covered Shares which were purchased most recently.

Specific Share Identification Method which I/we understand means that I/we will specifically identify which shares are to be sold for all redemptions processed in the Account. If the specific shares I instruct you to redeem have already been sold, I authorize you to sell Uncovered Shares first followed by the Covered Shares on a FIFO basis. Further, if a redemption is processed in the account for which shares are not specifically identified, i.e. shares redeemed as a result of a systematic withdrawal or to pay certain account fees, I authorize you to sell Uncovered Shares first followed by the Covered Shares on a FIFO basis.

3. Customer(s) Signature(s)

I/We understand that cost basis reporting is a complex matter and if necessary have contacted my/our qualified tax advisor for assistance. Neither Foresters Financial Services, Inc. nor its affiliates have given me any advice regarding this matter. I/We understand that this method selection will remain in effect until another method is selected. I/We agree to indemnify and hold harmless Foresters Financial Services, Inc, its affiliates, and each of its and their officers, directors, employees and agents, managers and representatives, the successors/assigns of any of them, from any and all losses, damages or liabilities incurred from acting upon these instructions.

Signature of Customer #1 _____
Signature of Customer #2, if applicable

Date _____
Date

Return by Regular Mail:
Foresters Investor Services, Inc.
Attn: Cost Basis Department
P.O. Box 7837, Edison, NJ 08818-7837

Return by Overnight Mail:
Foresters Investor Services, Inc.
Attn: Cost Basis Department
Raritan Plaza I, 8th Floor, Edison, NJ 08837-3620

For More Information:
First Investors Funds
800-423-4026 (Shareholder Services)
www.foresters.com