

IN ORDER TO BE EFFECTIVE, YOU MUST DULY COMPLETE, EXECUTE, AND DELIVER THIS LETTER OF TRANSMITTAL AND ELECTION FORM TO THE DEPOSITARY, COMPUTERSHARE TRUST COMPANY OF CANADA, ON A TIMELY BASIS, IN ACCORDANCE WITH THE ATTACHED INSTRUCTIONS.

LETTER OF TRANSMITTAL

CRITICAL CONTROL ENERGY SERVICES CORP.



Please carefully read this Letter of Transmittal and Election Form (including the attached Instructions) and the Management Information Circular of Critical Control Energy Services Corp. dated May 26, 2017 (the "Information Circular") before completing this Letter of Transmittal and Election Form. The deadline to deliver this Letter of Transmittal and Election Form to the Depositary is 10:00 a.m. (Mountain Time) on June 27, 2017.

TO: CRITICAL CONTROL ENERGY SERVICES CORP. (THE "CORPORATION")
AND TO: COMPUTERSHARE TRUST COMPANY OF CANADA (THE "DEPOSITARY")

This Letter of Transmittal and Election Form (the "**Letter of Transmittal and Election Form**") is for use by registered holders (the "**Shareholders**") of common shares (the "**Common Shares**") of the Corporation in connection with a proposed arrangement (the "**Arrangement**") involving the Corporation and the Shareholders, which is to be carried out pursuant to a plan of arrangement dated May 26, 2017 (the "**Plan of Arrangement**"). Non-registered holders of Common Shares (i.e., persons whose Common Shares are not held in their own name) should contact the nominee (i.e., broker, trust company, bank or other registered holder) through whom their Common Shares are held to arrange for the exchange of their Common Shares. **Capitalized terms that are used but not defined in this Letter of Transmittal and Election Form have the meanings given to them in the Information Circular.**

FORM OF CONSIDERATION

The Plan of Arrangement provides that:

- (a) Subject to paragraph (c), each Common Share that is held by a Shareholder who makes an election hereunder to receive series A preferred Shares of the Corporation (the "Preferred Shares") will be transferred (free and clear of any encumbrances of any nature or kind whatsoever), on a pro rata basis, to the Corporation in exchange for 0.0775 of a Preferred Share for each Common Share held (the "Preferred Share Consideration"), up to a maximum of 2,325,000 Preferred Shares, in the aggregate;
- (b) Subject to paragraph (c), if the aggregate number of Preferred Shares that would otherwise be issued pursuant to paragraph (a) is less than 2,325,000 Preferred Shares, then each Common Share held by a Shareholder who failed to make an election hereunder will be transferred (free and clear of any encumbrances of any nature or kind whatsoever), on a pro rata basis, to the Corporation in exchange for the Preferred Share Consideration, up to a maximum of 2,325,000 Preferred Shares, in the aggregate;
- (c) If the Preferred Share Consideration in (a) or (b) would be less than 100 Preferred Shares for any Shareholder (an "Odd Lot Shareholder"), each Common Share held by that Odd Lot Shareholder will be transferred (free and clear of any encumbrances of any nature or kind whatsoever) to the Corporation in exchange for \$0.155 per Common Share (the "Cash Consideration") instead of the Preferred Share Consideration;
- (d) Any Common Share held by a Shareholder who makes an election hereunder to keep that Common Share will not be transferred to the Corporation.

Please complete each of the steps set out below after carefully reading the Instructions starting on page 7.

**STEP 1 – MAKE AN ELECTION
(ALL SHAREHOLDERS)**

MAKE ONE OF THE ELECTIONS BELOW BY PLACING AN “X” IN THE APPLICABLE BOX:

ELECTION A: I elect to exchange ALL of my Common Shares for the Preferred Share Consideration **(Note: You must complete Steps 2, 3, 4, and 5)**. I understand that if this exchange would result in fewer than 100 Preferred Shares being issued, I will not receive any Preferred Share Consideration and will instead receive the Cash Consideration.

ELECTION B: I elect to exchange the following percentage of my Common Shares for the Preferred Share Consideration: _____% **(Note: You must complete Steps 2, 3, 4, and 5)**. I understand that if this exchange would result in fewer than 100 Preferred Shares being issued, I will not receive any Preferred Share Consideration and will instead receive the Cash Consideration.

ELECTION C: I elect to exchange NONE of my Common Shares for the Preferred Share Consideration **(Note: You must complete Step 5)**.

**STEP 2 – DESCRIBE THE COMMON SHARES BEING DEPOSITED
(FOR SHAREHOLDERS WHO MADE ELECTION B OR ELECTION C)**

I am made ELECTION A or ELECTION B and deliver to the Corporation the enclosed certificate(s) representing Common Shares registered in my name.

| Certificate Number(s) | Name(s) in which Common Shares are Registered | Number of Common Shares Deposited |
|-----------------------|---|-----------------------------------|
| | | |
| | | |

(If space is insufficient, please attach a list in the above form.)

(If you made ELECTION A or ELECTION B, and some or all of the certificates representing your Common Shares have been lost, stolen, or destroyed, please refer to paragraph 6 - “Lost Certificates” of the attached Instructions for information concerning the procedure to replace lost, stolen or destroyed certificates.)

**STEP 3 – PROVIDE REGISTRATION AND DELIVERY INSTRUCTIONS
(FOR SHAREHOLDERS WHO MADE ELECTION A OR ELECTION B)**

| | |
|---|---|
| <p>BOX A REGISTRATION INSTRUCTIONS (See paragraphs 2(c) and 4 of the attached Instructions)</p> <p><i>Issue the cheque representing the Cash Consideration or the certificates representing the Preferred Share Consideration, as applicable, to:</i></p> <p>Name: _____</p> <p>Address: _____</p> <p>_____</p> <p>_____</p> | <p>BOX B DELIVERY INSTRUCTIONS (See paragraphs 2(c) and 4 of the attached Instructions)</p> <p><i>Deliver the cheque representing the Cash Consideration or the certificates representing the Preferred Share Consideration, as applicable, to:</i></p> <p>Name: _____</p> <p>Address: _____</p> <p>_____</p> <p>_____</p> |
|---|---|

**BOX C
CURRENCY OF PAYMENT**

All Odd Lot Shareholders must place an "X" in the applicable box below.

I elect to receive the Cash Consideration to which I am an entitled as an Odd Lot Shareholder in the following currency:

- Canadian dollars
- U.S. dollars

By electing to receive payment in U.S. dollars, I acknowledge that (a) the exchange rate used will be the rate established by Computershare, in its capacity as foreign exchange service provider to the Corporation, on the date the funds are converted; (b) the risk of any fluctuation in such rate will be borne by the undersigned; and (c) Computershare may earn commercially reasonable spread between its exchange rate and the rate used by any counterparty from which it purchases the elected currency.

Failure to make an election will result in the Cash Consideration being paid in Canadian dollars.

**BOX D
U.S. STATUS**

All Shareholders who made ELECTION A or ELECTION B must place an "X" in the applicable box below.

- I am not** a U.S. Person, a person in the United States, or a person acting for the account or benefit of a U.S. Person or a person in the United States.
- I am** a U.S. Person, a person in the United States, or a person acting for the account or benefit of a U.S. Person or a person in the United States.

For the definition of "U.S. Person" see Instruction 10 below entitled "*For U.S. Persons and Persons with a U.S. Address*". If you are a U.S. Person or are acting on behalf of a U.S. Person, then in order to avoid backup withholding you must complete the Form W-9 included below or otherwise provide certification that you are exempt from backup withholding, as provided in the instructions. If you require a Form W-8, please contact the Depository or download the appropriate Form W-8 at www.irs.gov.

**BOX E
CERTIFICATION OF AWAITING TAXPAYER IDENTIFICATION NUMBER
(FOR U.S. PERSONS WHO MADE ELECTION A OR ELECTION B)**

NOTE: FAILURE TO PROVIDE YOUR CORRECT TIN MAY RESULT IN A PENALTY IMPOSED BY THE INTERNAL REVENUE SERVICE AND IN BACKUP WITHHOLDING OF 28% OF THE GROSS AMOUNT OF CONSIDERATION PAID TO YOU PURSUANT TO THE ARRANGEMENT.

YOU MUST COMPLETE THE FOLLOWING CERTIFICATE IF YOU WROTE "APPLIED FOR" IN PART I OF THE INCLUDED FORM W-9.

I certify under penalties of perjury that a taxpayer identification number has not been issued to me, and either (a) I have mailed or delivered an application to receive a taxpayer identification number to the appropriate IRS Center or Social Security Administration Officer, or (b) I intend to mail or deliver an application in the near future. I understand that if I do not provide a TIN by the time of payment, 28% of the gross proceeds of such payment made to me may be withheld.

Signature of U.S. Person: _____ Date: _____

**STEP 4 – GIVE THE FOLLOWING REPRESENTATIONS, WARRANTIES, COVENANTS AND
ACKNOWLEDGMENTS**
(ALL SHAREHOLDERS UNLESS OTHERWISE STATED)

In order to receive the Cash Consideration or Preferred Share Consideration to which you are entitled, you must complete the following Declaration:

1. I acknowledge receipt of the Information Circular;
2. I represent and warrant that: (a) I have full power and authority to execute and deliver this Letter of Transmittal and Election Form; and (b) all information inserted into this Letter of Transmittal and Election Form by me is true, complete and accurate;
3. If I made ELECTION A or ELECTION B, then I represent and warrant that: (a) I have full power and authority to deposit, sell, assign and transfer the Common Shares being deposited and have not sold, assigned or transferred or agreed to sell, assign or transfer any of such Common Shares being deposited to any other person nor entered into any agreement to sell, assign or transfer any such Common Shares to any other person; (b) I own and have good title to all of the Common Shares being deposited, free and clear of all mortgages, liens, restrictions, charges, encumbrances, security interests, claims and equities whatsoever;
4. If I made ELECTION A or ELECTION B, then I revoke any and all other authority, whether as agent, attorney-in-fact, attorney, proxy (other than an instrument of proxy delivered in connection with the Meeting) or otherwise, previously conferred or agreed to be conferred by me at any time with respect to the Common Shares being deposited and agree that, except as provided herein, no subsequent authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, will be granted with respect to the Common Shares being deposited, by or on my behalf;
5. If I made ELECTION A or ELECTION B, then I irrevocably constitute and appoint each director and officer of the Corporation and any other person designated by the Corporation in writing, the true and lawful agent and attorney of the certificates representing the Common Shares in my name of and on my behalf, to do such acts or take such actions with respect to the exchange of the certificates representing the Common Shares for certificates representing the Cash Consideration or the Preferred Share Consideration, as applicable, in accordance with the Arrangement (such power of attorney being deemed to be an irrevocable power coupled with an interest);
6. I represent and warrant that the execution and delivery of, and the performance of my obligations under, this Letter of Transmittal and Election Form and, if applicable, the deposit, sale, assignment and transfer of the above listed Common Shares, do not and will not as of the Effective Date or the date hereof violate or conflict with any applicable law and, if I am not an individual, my constating documents;
7. If I made ELECTION A or ELECTION B, then I represent and warrant that the execution and delivery of, and the performance of my obligations under, this Letter of Transmittal and Election Form and, if applicable, the deposit, sale, assignment and transfer of the above listed Common Shares, do not and will not as of the Effective Date or the date hereof (a) give rise to any rights of first refusal or other pre-emptive, preferential or similar rights to purchase the above listed Common Shares; or (b) create or allow the creation of a pledge, lien, mortgage, assignment by way of security, conditional sale, title retention amalgamation, or other security interest, an option to purchase, and any other adverse claim or encumbrance, whether similar or dissimilar to the foregoing upon any of the above listed Common Shares;
8. I represent and warrant that I am resident in the jurisdiction set out in "Address of Shareholder" below;
9. I acknowledge that all authority conferred or agreed to be conferred by me in this Letter of Transmittal and Election may be exercised during any subsequent legal incapacity I suffer and shall survive my death or incapacity, or my bankruptcy or insolvency, and all of my obligations in this Letter of Transmittal and Election Form shall be binding upon my heirs, personal representatives, successors and assigns;

10. I acknowledge that the Corporation and the Depositary shall be entitled to deduct or withhold from any dividend or consideration payable to any Shareholder such amounts as the Corporation or the Depositary is required to deduct or withhold with respect to such payment under the Tax Act or any provision of federal, provincial, territorial, state, local or foreign tax law, in each case, as amended. To the extent that amounts are so deducted or withheld, such deducted or withheld amounts shall be treated, for all purposes hereof, as having been paid to the Shareholder in respect of whom such deduction or withholding was made, provided that such deducted or withheld amounts are actually remitted to the appropriate taxing authority. To the extent that the amount so required to be deducted or withheld from any payment to a Shareholder exceeds the cash portion of the consideration or dividends otherwise payable to the Shareholder, the Shareholder acknowledges that either of the Corporation or the Depositary is authorized under the Arrangement to sell or otherwise dispose of such other portion of the consideration as is necessary to provide sufficient funds to the Corporation or the Depositary, as the case may be, to enable it to comply with all deduction or withholding requirements applicable to it;
11. If I made ELECTION A or ELECTION B, then I direct the Depositary to: (a) issue or cause to be paid the Cash Consideration or the Preferred Share Consideration to which I am entitled pursuant to the Arrangement in respect of the Common Shares deposited with this Letter of Transmittal and Election Form in the name indicated in Box A above, and to send the cheque (or other form of immediately available funds) representing the Cash Consideration or the certificates representing the Preferred Share Consideration, as the case may be, to the address, or hold the same for pickup, as indicated in Box B or Box C above; and (b) if the Arrangement is not completed, return the certificates for the deposited Common Shares and all other ancillary documents by insured first class mail, postage prepaid, to me in accordance with the instructions in (a) of this paragraph 9;
12. I acknowledge that my covenants, representations and warranties in this Letter of Transmittal and Election Form shall survive the completion of the Arrangement;
13. If I made ELECTION A or ELECTION B, then I covenant and agree to execute, upon request, any additional documents, transfers and other assurances as the Depositary may reasonably request to complete the exchange of certificates representing Common Shares for the Cash Consideration or the Preferred Share Consideration, as the case may be;
14. If I made ELECTION A or ELECTION B, then I acknowledge that, by virtue of execution of this Letter of Transmittal and Election Form, I shall be deemed to have agreed that all questions of validity, form, eligibility (including timely receipt) and acceptance of any Common Shares exchanged pursuant to the Arrangement will be determined by the Corporation in its discretion acting reasonably and that such determination shall be final and binding and acknowledges that there shall be no duty or obligation on the Corporation the Depositary or any other person to give notice of any defect or irregularity in any deposit and no liability shall be incurred by either of them for failure to give such notice;
15. If I made ELECTION A or ELECTION B, then I acknowledge that, if the Arrangement is completed, any deposit of Common Shares pursuant to this Letter of Transmittal and Election Form is irrevocable;
16. I acknowledge that the Corporation may be required to disclose certain of my personal information and consent to the disclosure of such personal information to (i) stock exchanges or securities regulatory authorities, and (ii) the Depositary;
17. I acknowledge that this Letter of Transmittal and Election Form and any agreement resulting from this Letter of Transmittal and Election Form will be construed in accordance with, and governed by, the laws of the Province of Alberta and the federal laws of Canada applicable therein;
18. I hereby unconditionally and irrevocably attorn to the non-exclusive jurisdiction of the courts of the Province of Alberta and the courts of appeal therefrom in respect of all matters arising under or relating to this Letter of Transmittal and Election Form; and
19. By virtue of the execution of this Letter of Transmittal and Election Form, I acknowledge that I shall be deemed to have agreed with the Corporation and the Depositary that any contract contemplated by the

Arrangement and this Letter of Transmittal and Election Form, as well as any documents relating thereto be drawn up exclusively in the English language. En signant la présente lettre de transmission et formulaire de choix, le soussigné est réputé avoir convenu avec la Société le dépositaire que tous les contrats découlant de l'Offre et de la présente Lettre de transmission et tous les documents afférents soient rédigés exclusivement en anglais.

STEP 5 – COMPLETE AND SIGN AS INDICATED
(ALL SHAREHOLDERS)

| TO BE COMPLETED ONLY IF A SIGNATURE GUARANTY IS REQUIRED UNDER PARAGRAPH 4 - "GUARANTEE OF SIGNATURES" OF THE ATTACHED INSTRUCTIONS | TO BE COMPLETED BY ALL SHAREHOLDERS |
|---|---|
| _____ Authorized Signature of Guarantor (see paragraphs 3 and 4 - " <i>Signatures, Powers and Endorsements</i> " and " <i>Fiduciaries, Representatives and Authorizations</i> " of the attached Instructions) | Dated: _____, 2017. |
| _____ Name of Guarantor (please print or type) | _____ Signature of Shareholder or Authorized Representative (see paragraphs 3 and 5 - " <i>Signatures, Powers and Endorsements</i> " and " <i>Fiduciaries, Representatives and Authorizations</i> " of the attached Instructions) |
| _____ Residential Address of Guarantor (please print or type) | _____ Residential Address of Shareholder |
| _____ Municipality, Province/State, Postal/ZIP Code | _____ Municipality, Province/State, Postal/ZIP Code |
| | _____ Telephone Number of Shareholder |
| | _____ Facsimile Number of Shareholder |
| | _____ Social Insurance Number or U.S. Resident Taxpayer Identification Number (must be provided) |
| | _____ Name of Shareholder (please print) |
| | _____ Name of Authorized Representative, if applicable (please print or type) |

INSTRUCTIONS

1. Fractional Shares

If the aggregate Cash Consideration, if any, to which a Shareholder is entitled under the Arrangement would otherwise include a fraction of \$0.01, then the aggregate Cash Consideration to which such Shareholder is entitled to receive will be rounded up to the nearest whole \$0.01.

No certificates representing fractional Preferred Shares will be issued under the Arrangement. If a former Shareholder would otherwise be entitled to a fractional Preferred Share under the Arrangement, the number of Preferred Shares issued to the former Shareholder will be rounded up to the next greater whole number of Preferred Shares if the fractional entitlement is equal to or greater than 0.5 and will, without any additional compensation, be rounded down to the next lesser whole number of Preferred Shares if the fractional entitlement is less than 0.5. In calculating such fractional interests, all Common Shares registered in the name of or beneficially held by the former Shareholder or its nominee will be aggregated.

2. Delivery of Letter of Transmittal and Election Form and Certificates

- (a) In order to be eligible to receive the Cash Consideration or the Preferred Share Consideration, this Letter of Transmittal and Election Form (or a manually executed copy hereof) properly completed and signed as required by the instructions set out below, together with the applicable certificate(s) representing the Common Shares and all other documents required by the terms of the Arrangement must be received by the Depository at any of its offices specified on the back page of this document.
- (b) The method used to deliver this Letter of Transmittal and Election Form and any accompanying certificate(s) representing Common Shares and all other required documents is at the option and risk of the person depositing the same, and delivery will be effective only when such documents are actually received. It is recommended that the necessary documentation be hand delivered to the Depository at any of its offices specified on the back page of this document and a receipt obtained. However, if such documents are mailed, it is recommended that registered mail be used and that proper insurance be obtained.
- (c) **The box entitled "Registration Instructions" must be completed by all Shareholders who made ELECTION A or ELECTION B.** The boxes entitled "Delivery Instructions" or "Hold for Pick-Up" must also be completed or checked, as applicable, by all Shareholders who made ELECTION A or ELECTION B. In the event that the boxes entitled "Registration Instructions" and "Delivery Instructions", as applicable, are not completed by a Shareholder who made ELECTION A or ELECTION B, the cheque representing the Cash Consideration, or the certificates representing the Preferred Share Consideration, as applicable, to be issued to such Shareholder shall be to the order of or registered in the name of such Shareholder as such name appears on the register of Shareholders and shall be delivered to the address otherwise indicated by the Shareholder, or where no such address is indicated, to the Shareholder's latest address appearing on the register of Shareholders. See also paragraph 4 "*Guarantee of Signatures*" below.
- (d) Shareholders who made ELECTION A or ELECTION B whose Common Shares are registered in the name of a nominee should contact their broker, investment dealer, bank, trust company, or other nominee for assistance in depositing their Common Shares.
- (e) By execution of this Letter of Transmittal and Election Form (or a copy of this Letter of Transmittal and Election Form), all Shareholders depositing Common Shares waive any right to receive any notice by the Depository.

3. Signatures, Powers and Endorsements

This Letter of Transmittal and Election Form must be completed and executed by the Shareholder or by such Shareholder's duly authorized representative (in accordance with paragraph 5 - "*Fiduciaries, Representatives and Authorizations*" below).

- (a) If this Letter of Transmittal and Election Form is signed by the registered owner(s) of the applicable certificate(s) representing Common Shares, such signature(s) on this Letter of Transmittal and Election Form must correspond with the name(s) as registered or as written on the face of such

certificate(s) without alteration, enlargement or any change whatsoever. The certificate(s) need not be endorsed.

- (b) If transmitted certificate(s) representing Common Shares are owned of record by two or more joint owners, all such owners must sign this Letter of Transmittal and Election Form.
- (c) If Common Shares are registered in different forms (e.g. "John Doe" and "J. Doe"), a separate Letter of Transmittal and Election Form should be signed for each different registration.
- (d) If this Letter of Transmittal and Election Form is signed by a person other than the registered owner(s) of the Common Shares or if Cash Consideration or Preferred Share Consideration is to be paid to a person other than the registered holder(s):
 - (i) such deposited certificate(s) representing Common Shares must be endorsed or be accompanied by an appropriate share transfer power of attorney properly completed and signed by the registered owner(s); and
 - (ii) the signature(s) on such endorsement or power of attorney must correspond exactly to the name(s) of the registered owner(s) as registered or as appearing on the certificate(s) representing Common Shares and must be guaranteed as noted in paragraph 4 - "*Guarantee of Signatures*" below.

4. **Guarantee of Signatures**

If this Letter of Transmittal and Election Form is executed by a person other than the registered owner(s) of the Common Shares, or if the Cash Consideration or the Preferred Share Consideration is to be paid to a person other than the registered Shareholder(s) or sent to an address other than the address of the registered Shareholder(s) as shown on the register of Shareholders maintained by the transfer agent of the Common Shares, such signature must be guaranteed by an Eligible Institution (as defined below), or in some other manner satisfactory to the Depositary.

An "**Eligible Institution**" means a Canadian schedule 1 chartered bank, a member of the Securities Transfer Agent Medallion Program (STAMP), a member of the Stock Exchange Medallion Program (SEMP) or a member of the New York Stock Exchange Inc. Medallion Signature Program (MSP) (members of these programs are usually members of a recognized stock exchange in Canada, members of the Investment Industry Regulatory Organization of Canada, members of the National Association of Securities Dealers or banks and trust companies in the United States).

5. **Fiduciaries, Representatives and Authorizations**

Where this Letter of Transmittal and Election Form or any certificate or share transfer or power of attorney is executed by a person as an executor, administrator, trustee, guardian, attorney-in-fact, or agent or on behalf of a corporation, partnership or association or is executed by any other person acting in a fiduciary or representative capacity, this Letter of Transmittal and Election Form must be accompanied by satisfactory evidence of authority to act. The Depositary, at its discretion, may require additional evidence of such person's authority or additional documentation.

6. **Lost Certificates**

If any certificate which immediately prior to the Effective Time represented an interest in outstanding Common Shares has been lost, stolen or destroyed, upon the making of an affidavit of that fact by the person claiming such certificate to have been lost, stolen or destroyed, the Depositary will issue and deliver in exchange for such lost, stolen or destroyed certificate the consideration to which the Shareholder is entitled pursuant to the Arrangement (and any dividends or distributions with respect thereto) as determined in accordance with the Arrangement. The Shareholder who is entitled to receive such consideration shall, as a condition precedent to the receipt of such consideration, give a bond to the Corporation and its transfer agent, which bond is in form and substance satisfactory to the Corporation and its transfer agent, or shall otherwise indemnify the Corporation and its transfer agent, to the reasonable satisfaction of such parties, against any claim that may be made against any of them with respect to the certificate alleged to have been lost, stolen or destroyed.

7. **No Interest Payable**

Under no circumstances will interest on the Cash Consideration or the Preferred Share Consideration be paid by the Corporation by reason of any delay in paying the Cash Consideration or the Preferred Share Consideration or otherwise.

8. **Cessation of Rights**

Subject to any applicable law relating to unclaimed personal property, any certificate formerly representing Common Shares that is not deposited with all other documents as required by this Letter of Transmittal and Election Form on or before the day that is three years less one day from the Effective Date will cease to represent a right or claim of any kind or nature and, for greater certainty, the right of the holder of such Common Shares to receive certificates representing Preferred Shares, together with all dividends, distributions or cash payments thereon held for such holder, will be deemed to be surrendered to the Corporation.

9. **Additional Copies**

Additional copies of the Letter of Transmittal and Election Form may be obtained on request and without charge from the Depository at its offices at the address listed on the back page of this document.

10. **For U.S. Persons and Persons with a U.S. Address**

For purposes of this Letter of Transmittal and Election Form, a “**U.S. Person**” is a Shareholder that made ELECTION A or ELECTION B that, for U.S. federal income tax purposes, is (a) an individual who is a citizen or resident of the United States, (b) a corporation, partnership, or other entity classified as a corporation or partnership for U.S. federal income tax purposes, that is created or organized in or under the laws of the United States, or any political subdivision thereof or therein, (c) an estate if the income of such estate is subject to U.S. federal income tax regardless of the source of such income, or (d) a trust if (i) such trust has validly elected to be treated as a U.S. person for U.S. federal income tax purposes, or (ii) a U.S. court is able to exercise primary supervision over the administration of such trust and one or more U.S. persons have the authority to control all substantial decisions of such trust.

United States federal income tax law generally requires that a U.S. Person who receives Cash Consideration or Preferred Share Consideration in the Arrangement provide the Depository with such U.S. Person’s correct Taxpayer Identification Number (“**TIN**”) or Employer Identification Number (“**EIN**”), which, in the case of a holder of Common Shares who is an individual, is generally the individual’s social security number. If the Depository is not provided with the correct TIN or EIN or an adequate basis for an exemption, as the case may be, such holder may be subject to penalties imposed by the IRS and backup withholding at the rate of 28% with respect to the Cash Consideration or the Preferred Share Consideration received hereunder. If withholding results in an overpayment of taxes, a refund may be obtained by the holder from the IRS.

To prevent backup withholding, each U.S. Person must provide his correct TIN or EIN by completing the Form W-9 set out in this document, which requires such holder to certify under penalty of perjury: (1) that the TIN or EIN provided is correct (or that such holder is awaiting a TIN or EIN); (2) that (i) the holder is exempt from backup withholding; (ii) the holder has not been notified by the IRS that such holder is subject to backup withholding as a result of a failure to report all interest or dividends; or (iii) the IRS has notified the holder that such holder is no longer subject to backup withholding; and (3) that the holder is a U.S. person (including a U.S. resident alien).

Exempt holders are not subject to backup withholding requirements. To prevent possible erroneous backup withholding, an exempt holder must enter its correct TIN or EIN in Part 1 of the Form W-9, enter the correct code in the “Exempt payee code” blank on such form (see the W-9 instructions to determine the correct code number), and sign and date the form.

A U.S. Person that is an entity can typically obtain an EIN immediately by applying for one at www.irs.gov. See the Form W-9 instructions for more information. If a U.S. Person does not have a TIN or EIN, such holder should apply for one online or: (i) consult with his own U.S. tax adviser on applying for a TIN or EIN; (ii) write “Applied For” in the space for the TIN in Part I of the Form W-9; and (iii) sign and date the Form W-9 and the Certification of Awaiting Taxpayer Identification Number set out in this Letter of Transmittal and Election Form. In such case, the Depository may withhold at a rate of 28% based on the fair market value of

the Cash Consideration or the Preferred Share Consideration paid to such holder prior to the time a properly certified TIN or EIN is provided to the Depository, and if the Depository is not provided with a TIN within sixty (60) days, such amounts will be paid over to the IRS.

If Form W-9 is not applicable to a Shareholder that checked box 2 of Box E, "U.S. Status," or that supplied a U.S. address, such Shareholder will instead need to submit an appropriate and properly completed IRS Form W-8, Certificate of Foreign Status, signed under penalty of perjury. An appropriate IRS Form W-8 (W-8BEN, W-8EXP or other form) may be obtained from the Depository or at www.irs.gov.

A U.S. PERSON WHO FAILS TO PROPERLY COMPLETE THE FORM W-9 SET OUT IN THIS LETTER OF TRANSMITTAL AND ELECTION FORM OR, IF APPLICABLE, THE APPROPRIATE IRS FORM W-8, MAY BE SUBJECT TO BACKUP WITHHOLDING OF 28% OF THE GROSS PROCEEDS OF ANY PAYMENTS MADE TO SUCH SHAREHOLDER PURSUANT TO THE ARRANGEMENT AND MAY BE SUBJECT TO PENALTIES. BACKUP WITHHOLDING IS NOT AN ADDITIONAL TAX. RATHER, THE TAX LIABILITY OF PERSONS SUBJECT TO BACKUP WITHHOLDING WILL BE REDUCED BY THE AMOUNT OF TAX WITHHELD. IF WITHHOLDING RESULTS IN AN OVERPAYMENT OF TAXES, A REFUND MAY BE OBTAINED BY FILING A CLAIM FOR REFUND WITH THE IRS. THE DEPOSITARY CANNOT REFUND AMOUNTS WITHHELD BY REASON OF BACKUP WITHHOLDING AND PAID OVER TO THE IRS.

TO ENSURE COMPLIANCE WITH TREASURY DEPARTMENT CIRCULAR 230, SHAREHOLDERS ARE HEREBY NOTIFIED THAT: (A) ANY DISCUSSION OF U.S. FEDERAL TAX ISSUES IN THIS LETTER OF TRANSMITTAL IS NOT INTENDED OR WRITTEN TO BE USED, AND CANNOT BE USED BY SUCH SHAREHOLDERS, FOR THE PURPOSE OF AVOIDING PENALTIES THAT MAY BE IMPOSED ON SUCH SHAREHOLDERS UNDER THE INTERNAL REVENUE CODE; (B) SUCH DISCUSSION IS BEING USED IN CONNECTION WITH THE PROMOTION OR MARKETING (WITHIN THE MEANING OF CIRCULAR 230) OF THE TRANSACTIONS OR MATTERS ADDRESSED HEREIN; AND (C) EACH SHAREHOLDER SHOULD SEEK ADVICE BASED ON ITS PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.

Request for Taxpayer Identification Number and Certification

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

| | | |
|---|--|--|
| Print or type See Specific Instructions on page 2. | 1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. | |
| | 2 Business name/disregarded entity name, if different from above | |
| | 3 Check appropriate box for federal tax classification; check only one of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____ | 4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i> |
| | 5 Address (number, street, and apt. or suite no.) | Requester's name and address (optional) |
| | 6 City, state, and ZIP code | |
| | 7 List account number(s) here (optional) | |

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 Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

| | | | | | | | | | | | |
|---------------------------------------|--|--|--|---|--|--|---|--|--|--|--|
| Social security number | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | - | | | - | | | | |
| or | | | | | | | | | | | |
| Employer identification number | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | - | | | | | | | |

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 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 on page 3.

| | | |
|------------------|----------------------------|--------|
| Sign Here | Signature of U.S. person ▶ | Date ▶ |
|------------------|----------------------------|--------|

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

| IF the payment is for . . . | THEN the payment is exempt for . . . |
|--|---|
| Interest and dividend payments | All exempt payees except for 7 |
| Broker transactions | Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012. |
| Barter exchange transactions and patronage dividends | Exempt payees 1 through 4 |
| Payments over \$600 required to be reported and direct sales over \$5,000 ¹ | Generally, exempt payees 1 through 5 ² |
| Payments made in settlement of payment card or third party network transactions | Exempt payees 1 through 4 |

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

| For this type of account: | Give name and SSN of: |
|---|---|
| 1. Individual | The individual |
| 2. Two or more individuals (joint account) | The actual owner of the account or, if combined funds, the first individual on the account ¹ |
| 3. Custodian account of a minor (Uniform Gift to Minors Act) | The minor ² |
| 4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law | The grantor-trustee ¹ The actual owner ¹ |
| 5. Sole proprietorship or disregarded entity owned by an individual | The owner ³ |
| 6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A)) | The grantor* |
| For this type of account: | Give name and EIN of: |
| 7. Disregarded entity not owned by an individual | The owner |
| 8. A valid trust, estate, or pension trust | Legal entity ⁴ |
| 9. Corporation or LLC electing corporate status on Form 8832 or Form 2553 | The corporation |
| 10. Association, club, religious, charitable, educational, or other tax-exempt organization | The organization |
| 11. Partnership or multi-member LLC | The partnership |
| 12. A broker or registered nominee | The broker or nominee |
| 13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments | The public entity |
| 14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B)) | The trust |

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

OFFICES OF THE DEPOSITARY

By Mail

Computershare Trust Company of Canada
P.O. Box 7021
31 Adelaide Street East
Toronto, Ontario M5C 3H2

Attention: Corporate Actions

By Registered Mail, Hand or Courier

Calgary

Computershare Trust Company of Canada
600, 530 - 8th Avenue SW
Calgary, Alberta T2P 3S8
Attention: Corporate Actions

Toronto

Computershare Trust Company of Canada
8th Floor, 100 University Avenue
Toronto, Ontario M5J 2Y1
Attention: Corporate Actions

Toll Free: 1-800-564-6253 (Canada and U.S.)
Telephone: 1-514-982-7555 (Outside North America)
E-Mail: corporateactions@computershare.com

Any questions and requests for assistance may be directed by Shareholders to the Depository at the telephone numbers, email address and locations set out above.