

The instructions accompanying this Letter of Transmittal should be read carefully before this Letter of Transmittal is completed or submitted to the Depositary. If you have any questions or require more information with regard to the procedures for completing this Letter of Transmittal, please contact Computershare Investor Services Inc.

**LETTER OF TRANSMITTAL
FOR COMMON SHARES OF SILVER ELEPHANT MINING INC.**

TO: COMPUTERSHARE INVESTOR SERVICES INC. (the “Depositary”)

AND TO: Silver Elephant Mining Corp. (“ParentCo”)

This Letter of Transmittal is for use by registered holders (the “**Registered Shareholders**”) of common shares of ParentCo (the “**ParentCo Shares**”) in connection with the proposed plan of arrangement (the “**Arrangement**”) under Section 288 of the Business Corporations Act (British Columbia) (the “**BCBCA**”) involving ParentCo, Nevada Vanadium Mining Corp., Flying Nickel Mining Corp. (“**SpinCo 1**”), 1324825 B.C. Ltd. (“**SpinCo 2**”) and Battery Metals Royalties Corp. (“**SpinCo 3**”) which is being submitted for approval at the special meeting of holders of ParentCo Shares (“**ParentCo Shareholders**”) scheduled to be held on December 22, 2021, or any adjournment(s) or postponement(s) thereof (the “**Meeting**”).

Under the terms of the Arrangement, ParentCo Shareholders (other than any ParentCo Shareholders validly exercising rights of dissent pursuant to Sections 237 to 247 of the BCBCA, as modified by the interim order of the Supreme Court of British Columbia rendered on November 12, 2021 in respect of the Arrangement, and otherwise in accordance with the terms and conditions of the Arrangement (the “**Dissenting Shareholders**”) will be entitled to receive, in exchange for each ParentCo Share held immediately prior to the effective time of the Arrangement (the “**Effective Time**”), one (1) new common share of ParentCo (on a post-Consolidation (as defined herein) basis) (a “**New ParentCo Share**”), one (1) common share of SpinCo 1 (a “**SpinCo 1 Share**”), one (1) common share of SpinCo 2 (a “**SpinCo 2 Share**”) and two (2) common shares of SpinCo 3 (each a “**SpinCo 3 Share**”) as set forth in further detail in the accompanying notice of meeting and management information circular of ParentCo dated November 14, 2021 (the “**Circular**”). As an initial step in the Arrangement, the outstanding ParentCo Shares will be consolidated on a basis of 10 pre-consolidation ParentCo Shares for 1 post-consolidation ParentCo Share (the “**Consolidation**”). Registered Shareholders are referred to the Circular that accompanies this Letter of Transmittal. Capitalized terms used but not defined in this Letter of Transmittal have the meanings set out in the Circular. Registered Shareholders are encouraged to carefully review the Circular in its entirety.

This Letter of Transmittal is for use by Registered Shareholders only and is not to be used by beneficial holders of ParentCo Shares who are not Registered Shareholders (the “**Beneficial Shareholders**”). A Beneficial Shareholder does not have ParentCo Shares registered in his, her or its name; rather, such ParentCo Shares are held by an intermediary or clearing agency such as CDS & Co. If you are a Beneficial Shareholder, you should contact your intermediary for instructions and assistance in delivering the certificates / Direct Registration System (“**DRS**”) advises representing your ParentCo Shares and receiving the New ParentCo Shares, SpinCo 1 Shares, SpinCo 2 Shares and SpinCo 3 Shares (together, the “**Arrangement Shares**”) for such ParentCo Shares.

The closing of the Arrangement is expected to occur as soon as reasonably practicable following the receipt of the Final Order, which is expected on or around January 11, 2022.

No fractional Arrangement Shares shall be issued to Former ParentCo Shareholders in connection with the Arrangement. The total number of Arrangement Shares to be issued to any Former ParentCo Shareholder shall, without additional compensation, be rounded down to the nearest whole Arrangement Share in the event that a Former ParentCo Shareholder would otherwise be entitled to a fractional security.

In order to receive the appropriate number of Arrangement Shares that a holder of ParentCo Shares is entitled to receive pursuant to the Arrangement, Registered Shareholders are required to deposit the certificate(s) (if applicable) representing their ParentCo Shares with the Depositary. This Letter of Transmittal, properly completed and duly executed, together with all other required documents, must accompany the certificate(s) (if applicable) for ParentCo Shares deposited for receipt of the Arrangement Shares pursuant to the Arrangement.

Regardless of whether the undersigned delivers the required documentation to the Depository, as of the Effective Time, the undersigned will cease to be a holder of ParentCo Shares and, subject to the ultimate expiry identified below, will only be entitled to receive the Arrangement Shares to which the undersigned is entitled pursuant to the Arrangement. REGISTERED SHAREHOLDERS WHO DO NOT DELIVER CERTIFICATES/DRS ADVICE REPRESENTING THEIR PARENTCO SHARES AND ALL OTHER REQUIRED DOCUMENTS TO THE DEPOSITARY ON OR BEFORE THE SIXTH ANNIVERSARY OF THE EFFECTIVE DATE WILL LOSE THEIR RIGHT TO RECEIVE ANY ARRANGEMENT SHARES FOR THEIR PARENTCO SHARES AND ANY CLAIM OR INTEREST OF ANY KIND OR NATURE AGAINST PARENTCO OR THE DEPOSITARY.

Please read the Circular and the instructions set out below carefully before completing this Letter of Transmittal. Delivery of this Letter of Transmittal to an address other than as set forth herein will not constitute a valid delivery. If ParentCo Shares are registered under different names, a separate Letter of Transmittal must be submitted for each Registered Shareholder. See Instruction 2.

In connection with the Arrangement being considered for approval at the Meeting, the undersigned hereby deposits with the Depository the enclosed certificate(s) / DRS advices representing ParentCo Shares, details of which are as follows:

Certificate Number(s) / DRS Holder Identification Number	Number of ParentCo Shares	Registered in the Name of

(Please print or type. If space is insufficient, please attach a list to this Letter of Transmittal in the above form.)

LOST CERTIFICATE(S): Some or all of the certificates representing ParentCo Shares held by the undersigned have been lost, stolen or destroyed (Check box if applicable). Please review Instruction 6 for the procedure to replace certificates that have been lost, stolen or destroyed.

It is understood that (i) upon receipt by the Depository of this duly completed and signed Letter of Transmittal and of the certificate(s) (if applicable) representing the ParentCo Shares deposited herewith (the “**Deposited ParentCo Shares**”) and (ii) following the Effective Date, the Depository will deliver to the undersigned, in accordance with the issuance and delivery instructions provided in Box “A” and Box “B” below, DRS advices representing the Arrangement Shares that the undersigned is entitled to receive under the Arrangement or hold such certificate(s) / DRS advices for pick-up in accordance with the instructions set out in Box “C” below, and the certificate(s) / DRS advices representing the Deposited ParentCo Shares will forthwith be cancelled.

The undersigned holder of ParentCo Shares represents and warrants in favour of ParentCo that: (i) the undersigned is the registered holder of the Deposited ParentCo Shares and that such Deposited ParentCo Shares represent all of the ParentCo Shares owned, directly or indirectly, by the undersigned; (ii) such Deposited ParentCo Shares are owned by the undersigned free and clear of all mortgages, liens, charges, encumbrances, security interests and adverse claims; (iii) the undersigned has full power and authority to execute and deliver this Letter of Transmittal and to deposit, sell, assign, transfer and deliver the Deposited ParentCo Shares and that, when the certificates / DRS advices representing the Arrangement Shares are delivered, none of ParentCo, or any affiliate thereof or successor thereto will be subject to any adverse claim in respect of such Deposited ParentCo Shares; (iv) the Deposited ParentCo Shares have not been sold, assigned or transferred, nor has any agreement been entered into to sell, assign or transfer any such Deposited ParentCo Shares, to any other person; (v) the transfer of the Deposited ParentCo Shares complies with all applicable

laws; (vi) all information inserted by the undersigned into this Letter of Transmittal is complete, true and accurate; (vii) the undersigned has received or obtained a copy of the Circular; (viii) either the undersigned is not a U.S. Shareholder (as defined in Box F below) or the undersigned is a U.S. Shareholder and has completed and returned to the Depository with this Letter of Transmittal a properly completed and signed Internal Revenue Service (“IRS”) Form W-9 or, where applicable, the appropriate IRS Form W-8 (see Instruction #7); and (ix) the delivery of certificates / DRS advices representing the applicable number of Arrangement Shares will discharge any and all obligations of ParentCo and the Depository with respect to the matters contemplated by this Letter of Transmittal and the Arrangement. These representations and warranties shall survive the completion of the Arrangement.

Except for any proxy deposited with respect to the vote on the resolutions to be approved at the Meeting, as set out in Schedule “C” to the Circular, or as granted by this Letter of Transmittal, the undersigned revokes any and all authority, other than as granted in this Letter of Transmittal, whether as agent, attorney in-fact, proxy or otherwise, previously conferred or agreed to be conferred by the undersigned at any time with respect to the Deposited ParentCo Shares and no subsequent authority, whether as agent, attorney-in-fact, proxy or otherwise, will be granted with respect to the Deposited ParentCo Shares.

ALL REGISTERED SHAREHOLDERS MUST COMPLETE BOX F, “STATUS AS A U.S. SHAREHOLDER” AND, TO AVOID BACKUP WITHHOLDING, MUST COMPLETE AND SUBMIT EITHER AN IRS FORM W-9 OR THE APPROPRIATE IRS FORM W-8. SEE INSTRUCTION #7 ATTACHED HERETO.

Pursuant to the Arrangement, the undersigned hereby agrees to transfer at the Effective Time all right, title and interest in the Deposited ParentCo Shares and irrevocably appoints and constitutes the Depository the lawful attorney of the undersigned, with full power of substitution to deliver the Deposited ParentCo Shares and to effect the transfer of the Deposited ParentCo Shares on the books of ParentCo to the extent and in the manner provided under the Arrangement.

The undersigned will, upon request, execute any signature guarantees or additional documents deemed by the Depository to be reasonably necessary or desirable to complete the transfer of the Deposited ParentCo Shares contemplated by this Letter of Transmittal.

The undersigned agrees that all questions as to validity, form, eligibility (including timely receipts) and acceptance of any ParentCo Shares transferred in connection with the Arrangement shall be determined by ParentCo in its sole discretion and that such determination shall be final and binding and acknowledges that there is no duty or obligation upon ParentCo, the Depository or any other person to give notice of any defect or irregularity in any such surrender of ParentCo Shares, and no liability will be incurred by any of them for failure to give any such notice.

The undersigned hereby acknowledges that the delivery of the Deposited ParentCo Shares shall be effected, and the risk of loss to such Deposited ParentCo Shares shall pass, only upon proper receipt thereof by the Depository.

Each authority conferred or agreed to be conferred by the undersigned in this Letter of Transmittal shall survive the death or incapacity of the undersigned, and any obligation of the undersigned hereunder shall be binding upon the heirs, personal representatives, legal representatives, successors and assigns of the undersigned.

The undersigned authorizes and directs the Depository to issue and mail DRS advices representing the Arrangement Shares that the undersigned is entitled to pursuant to the Arrangement, in respect of the Deposited ParentCo Shares, as soon as practicable after the Effective Time by first class mail, postage pre-paid to the undersigned, or to hold such DRS advices representing the Arrangement Shares for pick-up, in accordance with the instructions given below. In the event that a DRS advice is not available, stock certificate(s) representing the Arrangement Shares will be issued and mailed to the address indicated below.

The undersigned acknowledges that the delivery of the Arrangement Shares in respect of the Deposited ParentCo Shares exchanged hereby will completely discharge any obligations of ParentCo, and the Depository with respect to the matters contemplated by this Letter of Transmittal.

If the Arrangement is not completed or proceeded with, the enclosed certificate(s) and all other ancillary documents will be returned as soon as possible to the undersigned at the address set out below in Box “A” or, failing such address

being specified, to the undersigned at the last address of the undersigned as it appears on the securities register of ParentCo.

It is understood that the undersigned will not receive any Arrangement Shares in respect of the Deposited ParentCo Shares until the Arrangement is consummated and until the certificate(s)/DRS Advice representing the Deposited ParentCo Shares owned by the undersigned are received by the Depositary at the address set forth on the back of this Letter of Transmittal, together with a duly completed Letter of Transmittal and such additional documents as the Depositary may require, and until the same are processed by the Depositary. It is understood that under no circumstances will interest accrue or be paid in respect of the Deposited ParentCo Shares in connection with the Arrangement.

By reason of the use by the undersigned of this Letter of Transmittal, the undersigned and each of the persons to whom it is directed shall be deemed to have required that any contract in connection with the delivery of the ParentCo Shares pursuant to the Arrangement through this Letter of Transmittal, as well as all documents related thereto, be drawn exclusively in the English language. En raison de l'utilisation de la présente lettre d'envoi en langue anglaise par le soussigné, le soussigné et les destinataires sont présumés avoir requis que tout contrat relié à l'envoi d'actions ordinaires de ParentCo en vertu de l'arrangement au moyen de la présente lettre d'envoi, de même que tous les documents qui s'y rapportent, soient rédigés exclusivement en langue anglaise.

This Letter of Transmittal will be governed by and construed in accordance with the laws of the Province of British Columbia and the federal laws of Canada applicable therein.

BOX A – ISSUANCE INSTRUCTIONS			
<input type="checkbox"/> Issue Arrangement Shares in the name of:			
Name (please print)			
Address			
City	Province / State	Country	Postal Code / Zip Code
Telephone (Office) ()	(Home) ()	Social Insurance Number	Tax Identification Number

BOX B – SPECIAL DELIVERY INSTRUCTIONS

To be completed ONLY if the certificates / DRS advices representing the Arrangement Shares to which the undersigned is entitled pursuant to the Arrangement are to be sent to someone other than in Box A or to an address other than the address shown in Box A

Same address as Box A:

Name **(please print)**

Address

City

Province / State

Country

Postal / Zip Code

BOX C – SPECIAL PICK-UP INSTRUCTIONS

HOLD FOR PICK-UP AT THE OFFICE OF THE DEPOSITARY WHERE THE PARENTCO SHARES WERE DEPOSITED

BOX D - SIGNATURE GUARANTEE

Signature guaranteed by (if required under Instruction 3)

(Authorized signature)

(Name of Guarantor) – please print or type

(Address of Guarantor) – please print or type

(Telephone Number of Guarantor)

BOX E- SIGNATURE OF SHAREHOLDER
_____ <i>(Signature of Registered Shareholder or authorized representative)</i>
_____ <i>(Signature of Joint holder, if applicable)</i>
_____ <i>(Name of Registered Shareholder) – please print or type</i>
_____ <i>(Name of authorized representative, if applicable) – please print or type</i>
_____ <i>(Social insurance number or Taxpayer Identification Number)</i>
_____ <i>(Phone Number)</i>
_____ <i>(Email Address)</i>

BOX “F”
Indicate whether you are a U.S. Shareholder (as defined below) or are acting on behalf of a U.S. Shareholder.
... The owner signing below represents that it is not a U.S. Shareholder and is not acting on behalf of a U.S. Shareholder;
... The owner signing below represents that it is a U.S. Shareholder or is acting on behalf of a U.S. Shareholder.
A “U.S. Shareholder” is any Registered Shareholder that is either (i) a person whose address is located within the United States or any territory or possession thereof or who provides an address to which the Arrangement Shares are to be forwarded, if such address is located within the United States or any territory or possession thereof, or (ii) a “U.S. person” for United States federal income tax purposes as defined in Instruction #7 below.
If you are a U.S. Shareholder or are acting on behalf of a U.S. Shareholder, then in order to avoid backup withholding of U.S. federal income tax you must provide a complete IRS Form W-9 included below or otherwise provide certification that the U.S. Shareholder is exempt from backup withholding, as provided in the instructions (See Instruction #7). If you are a U.S. Shareholder but you are not a U.S. person, then you must complete an appropriate IRS Form W-8 to avoid backup withholding. If you require an IRS Form W-8, please contact the Depository. Such form is also available on the IRS website at www.irs.gov .

INSTRUCTIONS

1. Use of Letter of Transmittal

(a) Registered Shareholders should read the accompanying Circular prior to completing this Letter of Transmittal. The terms and conditions of the Arrangement are incorporated by reference into this Letter of Transmittal and capitalized terms used but not defined in this Letter of Transmittal have the meanings set out in the Circular.

(b) This Letter of Transmittal duly completed and signed (or an originally signed facsimile copy thereof) together with accompanying certificates / DRS advices representing the Deposited ParentCo Shares and all other required documents must be sent or delivered to the Depository at the address set out on the back of this Letter of Transmittal. In order to receive the Arrangement Shares under the Arrangement for the Deposited ParentCo Shares, it is recommended that the foregoing documents be received by the Depository at the address set out on the back of this Letter of Transmittal as soon as possible. Do not send the certificates / DRS advices or the Letter of Transmittal to ParentCo.

(c) The method used to deliver this Letter of Transmittal and any accompanying certificates / DRS advices representing Deposited ParentCo Shares and all other required documents is at the option and risk of the Registered Shareholder and delivery will be deemed effective only when such documents are actually received by the Depository. ParentCo and the Depository recommend that the necessary documentation be hand delivered to the Depository at the address set out on the back of this Letter of Transmittal, and a receipt obtained; otherwise, the use of registered mail with return receipt requested, properly insured, is recommended. Beneficial Shareholders whose ParentCo Shares are registered in the name of a broker, investment dealer, bank, trust company or other nominee should contact that nominee for assistance in depositing those ParentCo Shares. Delivery to an office other than to the office of the Depository as specified herein does not constitute delivery for this purpose.

(d) ParentCo reserves the right, if it so elects in its absolute discretion, to instruct the Depository to waive any defect or irregularity contained in any Letter of Transmittal and/or accompanying documents received by it.

(e) If the Arrangement Shares are to be issued in the name of a person other than the person(s) signing this Letter of Transmittal, or if the certificates / DRS advices representing the Arrangement Shares are to be mailed to someone other than the person(s) signing this Letter of Transmittal or to the person(s) signing this Letter of Transmittal at an address other than that shown above, the appropriate box on this Letter of Transmittal should be completed (Box "A" and Box "B").

2. Signatures

This Letter of Transmittal must be completed and signed by a Registered Shareholder or by such Registered Shareholder's duly authorized representative (in accordance with paragraph 4 below of these Instructions).

(a) If this Letter of Transmittal is signed by the Registered Shareholder(s) of the accompanying certificate(s), such signature(s) on this Letter of Transmittal must correspond with the name(s) as registered or as written on the face of such certificate(s) without any change whatsoever, and the certificate(s) need not be endorsed. If such deposited shares are owned of record by two or more joint owners, all such owners must sign this Letter of Transmittal.

(b) If this Letter of Transmittal is signed on behalf of a Registered Shareholder by a person other than the Registered Shareholder of the accompanying certificate(s)/DRS advice,:

(i) such deposited certificate(s)/DRS Advice must be endorsed or be accompanied by appropriate share transfer power(s) of attorney duly and properly completed by the Registered Shareholder; and

(ii) the signature on such endorsement or share transfer power(s) of attorney must correspond exactly to the name of the Registered Shareholder as registered or as appearing on the certificate(s) / DRS advices and must be guaranteed as noted in Instruction 3 below.

(c) If any of the Deposited ParentCo Shares are registered in different names on several certificates / DRS advices, it will be necessary to complete, sign and submit as many separate Letters of Transmittal as there are different registrations of such Deposited ParentCo Shares.

3. Guarantee of Signatures

If this Letter of Transmittal is signed on behalf of a Registered Shareholder by a person other than the Registered Shareholder or if the Arrangement Shares are to be issued in a name other than the Registered Shareholder, or sent to an address other than the address of the Registered Shareholder as shown on the securities register of ParentCo, such signature must be guaranteed by an Eligible Institution (as defined below), or in some other manner satisfactory to the Depository (except that no guarantee is required if the signature is that of an Eligible Institution). An "Eligible Institution" means a Canadian Schedule I 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 or the United States, members of the Investment Industry Regulatory Organization of Canada, members of the Financial Industry Regulatory Authority or banks and trust companies in the United States.

4. Fiduciaries, Representatives and Authorizations

If this Letter of Transmittal is signed by a person in a representative capacity, such as (a) an executor, administrator, trustee or guardian, or (b) on behalf of a corporation, partnership, or association, then in each case such signature must be guaranteed by an Eligible Institution, or in some other manner satisfactory to the Depository (except that no guarantee is required if the signature is that of an Eligible Institution). Either ParentCo or the Depository, at its discretion, may require additional evidence of authority or additional documentation.

5. Issuance and Delivery Instructions

The certificates / DRS advices representing the Arrangement Shares to be issued in respect of the Deposited ParentCo Shares will be issued in the name of the person indicated in Box "A" and delivered to the address indicated in Box "A" (unless another address has been provided in Box "B"). If any certificates / DRS advices representing the Arrangement Shares are to be held for pick-up at the offices of the Depository, complete Box "C". If neither Box "A" nor Box "B" is completed, any certificates / DRS advices representing the Arrangement Shares issued in respect of the Deposited ParentCo Shares will be issued in the name of the Registered Shareholder of the Deposited ParentCo Shares and will be mailed to the address of the Registered Shareholder of the Deposited ParentCo Shares as it appears on the securities register of ParentCo. Any certificates mailed in accordance with this Letter of Transmittal will be deemed to be delivered at the time of mailing.

6. Lost Certificates

If a certificate representing ParentCo Shares has been lost, stolen or destroyed, the Registered Shareholder of that certificate should immediately contact the Depository by telephone at: 1-800- 564-6253 (Toll-Free); or by email at: corporateactions@computershare.com. Upon providing a letter describing the loss to the Depository claiming a certificate to be lost, stolen or destroyed, the Depository will respond with replacement requirements.

7. U.S. Federal Income Tax and Backup Withholding

The following does not constitute a summary of the tax consequences of the Arrangement, and Registered Shareholders should review the discussions in the Circular under the headings "*Principal Canadian Federal Income Tax Considerations – Non-Residents of Canada*" and "*Certain United States Federal Income Tax Considerations*" and consult with their own tax advisors regarding the tax consequences of the Arrangement.

Under current U.S. federal income tax law, distributions including dividends (including, without limitation, the distribution of the SpinCo1 Shares, SpinCo2 Shares and SpinCo3 Shares pursuant to the Arrangement) on the ParentCo Shares received by a U.S. Shareholder pursuant to the Arrangement may be subject to backup withholding. Each U.S. Shareholder is required to provide the Depository with a correct Taxpayer Identification Number or Employer Identification Number (“TIN”) on the IRS Form W-9 which is provided above, and to certify whether such holder is subject to backup withholding of U.S. federal income tax. Failure to provide the information in the IRS Form W-9 may subject a U.S. Shareholder to penalties imposed by the IRS and 24% backup withholding on the Arrangement Shares issuable to such holder in connection with the Arrangement. Backup withholding is not an additional tax. Rather, the U.S. federal income 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 the holder from the IRS, provided that the required information is timely furnished to the IRS. The Depository cannot refund amounts withheld by reason of backup withholding. Failure to provide a correct TIN may result in additional fines. More serious penalties may be imposed for providing false information which, if willfully done, may result in fines and/or imprisonment.

For purposes of this Letter of Transmittal, you are a “U.S. person” if you are (a) an individual citizen or resident alien of the United States as determined for U.S. federal income tax purposes; (b) a corporation (including an entity taxable as a corporation) created or organized in or under the laws of the United States or any state in the United States or the District of Columbia; (c) an estate the income of which is subject to United States federal income tax regardless of its source; (d) a trust if: (i) a court within the United States is able to exercise primary jurisdiction over its administration and one or more U.S. persons have the authority to control all substantial decisions of the trust; or (ii) that has a valid election in effect under applicable Treasury regulations to be treated as a U.S. person; or (e) a partnership, limited liability company or other entity classified as a partnership for United States federal income tax purposes that is created or organized in or under the laws of the United States or any state in the United States or the District of Columbia.

Exempt holders are not subject to backup withholding requirements. To prevent possible erroneous backup withholding, an exempt holder must enter its correct TIN in the IRS Form W-9 and sign and date the form.

If a U.S. Shareholder has not been issued a TIN and has applied for one or intends to apply for one in the near future, such holder should write “Applied For” in the space provided for the TIN in the IRS Form W-9. If “Applied For” is written in the IRS Form W-9 and the Depository is not provided with a TIN prior to the effective time of the Arrangement, the Depository may withhold 24% of all consideration due to such holder in connection with the Arrangement until a TIN is provided to the Depository.

If the IRS Form W-9 is not applicable to a U.S. Shareholder because such U.S. Shareholder is not a U.S. person, such U.S. Shareholder will instead need to submit an appropriate and properly completed IRS Form W-8, signed under penalty of perjury, to avoid backup withholding. An appropriate IRS Form W-8 may be obtained from the Depository or from the IRS website at <http://www.irs.gov>.

A U.S. SHAREHOLDER WHO FAILS TO PROPERLY COMPLETE THE IRS FORM W-9 SET OUT IN THIS LETTER OF TRANSMITTAL OR THE APPROPRIATE IRS FORM W-8 MAY BE SUBJECT TO PENALTIES IMPOSED BY THE IRS AND BACKUP WITHHOLDING OF 24% OF THE ARRANGEMENT SHARES ISSUABLE TO SUCH HOLDER PURSUANT TO THE ARRANGEMENT. 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 TIMELY FILING A CLAIM FOR REFUND WITH THE IRS. THE DEPOSITARY CANNOT REFUND AMOUNTS WITHHELD BY REASON OF BACKUP WITHHOLDING.

EACH HOLDER OF SHARES IS URGED TO CONSULT HIS, HER OR ITS OWN TAX ADVISOR TO DETERMINE WHETHER SUCH HOLDER IS REQUIRED TO FURNISH AN IRS FORM W-9 OR THE APPROPRIATE IRS FORM W-8 OR IS EXEMPT FROM BACKUP WITHHOLDING AND INFORMATION REPORTING.

8. Miscellaneous

- (a) If the space on this Letter of Transmittal is insufficient to list all certificates / DRS advices for ParentCo Shares, additional certificate numbers and number of ParentCo Shares may be included on a separate signed list affixed to this Letter of Transmittal.
- (b) If ParentCo Shares are registered in different forms (e.g., “John Doe” and “J. Doe”) a separate Letter of Transmittal should be signed for each different registration.
- (c) No alternative, conditional or contingent deposits of ParentCo Shares will be accepted and no fractional Arrangement Shares will be issued.
- (d) Additional copies of the Letter of Transmittal may be obtained from the Depositary at the address set out on the back of this Letter of Transmittal.
- (e) It is strongly recommended that, prior to completing this Letter of Transmittal, the undersigned read the accompanying Circular and discuss any questions with a tax advisor.
- (f) This Letter of Transmittal will be construed in accordance with and be governed by the laws of the Province of British Columbia and the federal laws of Canada applicable therein.

9. Representations

The representations and certifications made by the holders of ParentCo Shares in this Letter of Transmittal will survive the Effective Time.

10. Privacy Notice from the Depositary

Computershare is committed to protecting your personal information. In the course of providing services to you and our corporate clients, we receive non-public personal information about you—from transactions we perform for you, forms you send us, other communications we have with you or your representatives, etc. This information could include your name, contact details (such as residential address, correspondence address, email address), social insurance number, survey responses, securities holdings and other financial information. We use this to administer your account, to better serve your and our clients’ needs and for other lawful purposes relating to our services. Computershare may transfer personal information to other companies in or outside of Canada that provide data processing and storage or other support in order to facilitate the services it provides. Where we share your personal information with other companies to provide services to you, we ensure they have adequate safeguards to protect your personal information. We also ensure the protection of rights of data subjects under the General Data Protection Regulation, where applicable. We have prepared a Privacy Code to tell you more about our information practices, how your privacy is protected and how to contact our Chief Privacy Officer. It is available at our website, www.computershare.com, or by writing to us at 100 University Avenue, Toronto, Ontario, M5J 2Y1. Computershare will use the information you are providing in order to process your request and will treat your signature(s) as your consent to us so doing.

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*, later, 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 Pub. 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 24% 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 instructions for Part II 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*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

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*, later, 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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part 1 of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a 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 on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
<ul style="list-style-type: none"> Corporation 	Corporation
<ul style="list-style-type: none"> Individual Sole proprietorship, or Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes. 	Individual/sole proprietor or single-member LLC
<ul style="list-style-type: none"> LLC treated as a partnership for U.S. federal tax purposes, LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes. 	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
<ul style="list-style-type: none"> Partnership 	Partnership
<ul style="list-style-type: none"> Trust/estate 	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on 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. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, 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 *What Name and Number To Give the Requester*, later, 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. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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 item 1, 4, or 5 below indicates 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), ABL accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. 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:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. 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
15. 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)(E))	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*, earlier.
- *Note: The 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 Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft 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.

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**THE DEPOSITARY IS:
COMPUTERSHARE INVESTOR SERVICES INC.**

By Hand or by Courier

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Enclose all certificates/DRS advices in the envelope provided and send it with the completed form to Computershare, or for any questions contact Computershare.