

THIS LETTER OF TRANSMITTAL IS FOR USE ONLY IN CONJUNCTION WITH THE PLAN OF ARRANGEMENT INVOLVING, AMONG OTHERS, MANITOK ENERGY INC., CRAFT OIL LTD. AND THE HOLDERS OF CLASS "A" COMMON SHARES OF CRAFT OIL LTD.

THIS LETTER OF TRANSMITTAL MUST BE VALIDLY COMPLETED, DULY EXECUTED AND RETURNED TO THE DEPOSITARY, COMPUTERSHARE INVESTOR SERVICES INC. IT IS IMPORTANT THAT YOU PROPERLY COMPLETE, DULY EXECUTE AND RETURN THIS LETTER OF TRANSMITTAL ON A TIMELY BASIS IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED HEREIN AND IN THE INFORMATION CIRCULAR AND PROXY STATEMENT OF CRAFT OIL LTD. DATED MAY 5, 2017.

YOU ARE STRONGLY URGED TO READ THE ACCOMPANYING INFORMATION CIRCULAR AND PROXY STATEMENT, INCLUDING THE APPENDICES ATTACHED THERETO, AND TO CONSULT WITH THE DEPOSITARY (AS DEFINED HEREIN) OR YOUR FINANCIAL, LEGAL, TAX AND OTHER ADVISORS, BEFORE COMPLETING THIS LETTER OF TRANSMITTAL.



LETTER OF TRANSMITTAL

FOR HOLDERS OF CLASS "A" COMMON SHARES OF CRAFT OIL LTD.

Please read the instructions set out below and in the information circular and proxy statement of Craft Oil Ltd. dated May 5, 2017 (the "**Information Circular**") carefully before completing this Letter of Transmittal.

TO: CRAFT OIL LTD. ("**CRAFT**")
AND TO: MANITOK ENERGY INC. ("**MANITOK**")
AND TO: COMPUTERSHARE INVESTOR SERVICES INC. (THE "**DEPOSITARY**" OR "**COMPUTERSHARE**"), AS DEPOSITARY

This letter of transmittal (the "**Letter of Transmittal**") is for use by holders ("**Shareholders**") of Class "A" common shares ("**Craft Shares**") of Craft in connection with the proposed plan of arrangement (the "**Plan of Arrangement**") pursuant to an arrangement agreement dated as of April 28, 2017, as may be amended, between Craft and Manitok (the "**Arrangement Agreement**") a copy of which is set out at Appendix C to the Information Circular.

Capitalized terms used but not defined in this Letter of Transmittal shall have the respective meanings given to them in the Information Circular.

Pursuant to the Arrangement, Manitok will acquire all of the issued and outstanding Craft Shares and Shareholders (other than Shareholders who have validly exercised and not withdrawn Dissent Rights) will receive, for each Craft Share held on the effective date of the Arrangement (the "**Effective Date**") and transmitted in accordance with this Letter of Transmittal that fraction of a common share ("**Manitok Share**") of Manitok determined by the following formula: \$6.6 million divided by such per Manitok Share price as mutually agreed to between the Craft and Manitok prior to the date that is 5 trading days on the TSX Venture Exchange ("**TSXV**") immediately preceding the date that is 5 calendar days immediately preceding the Meeting as set out in a joint press release issued by Craft and Manitok announcing such agreed price and in the event that Craft and Manitok are unable to agree on such price prior to such deadline, the volume weighted average trading price of Manitok Shares on the TSXV, calculated by using 5 trading days on the TSXV immediately preceding the date that is 5 calendar days immediately preceding the Meeting (the "**Manitok Deemed Share Price**") divided by the number of Craft Shares issued and outstanding and the number of Craft Shares that would be issued on the cashless exercise of all "in-the-money" Craft Options and Craft Performance Warrants prior to the time when the Arrangement becomes effective (the "**Effective Time**"), all subject to withholding requirements, adjustments for

fractions of a ManitoK Share and pursuant to the terms of the Plan of Arrangement attached as Schedule 1.1(xxxx) to the Arrangement Agreement.

In addition, pursuant to the Arrangement, Shareholders (other than Shareholders who have validly exercised and not withdrawn Dissent Rights) will receive, for each Craft Share held on the Effective Date and transmitted in accordance with this Letter of Transmittal:

- (a) that fraction of a common share (“**Cardinal Share**”) of Cardinal Energy Ltd. equal to the quotient obtained by dividing 3,881,979 Cardinal Shares by the number of Craft Shares issued and outstanding immediately prior to the Effective Time; and
- (b) that fraction of a common share (“**Point Loma Share**”) of Point Loma Resources Ltd. equal to the quotient obtained by dividing 3,223,989 Point Loma Shares by the number of Craft Shares issued and outstanding immediately prior to the Effective Time,

all subject to withholding requirements, adjustments for fractions of a Cardinal Share or Point Loma Share and pursuant to the terms of the Plan of Arrangement.

Upon completion of the Arrangement, such number of ManitoK Shares as is equal to \$1 million divided by the ManitoK Deemed Share Price (the “**Holdback Shares**”), including Holdback Shares issuable to Optionholders and Performance Warrant holders pursuant to the Option Consideration and the Performance Warrant Consideration, will be held in escrow by an escrow agent for a period of 90 days following the Effective Date pursuant to an escrow agreement (the “**Escrow Agreement**”) to be entered into between the escrow agent, ManitoK and Craft. On the date that is 90 days following the Effective Date, the Holdback Shares shall be released as follows, in all cases in accordance with the terms and conditions of the Escrow Agreement:

- (a) in the event that the Final Adjusted Craft Net Working Capital (as defined in the Arrangement Agreement) is less than the amount of Interim Adjusted Craft Net Working Capital (as defined in the Arrangement Agreement), an equivalent dollar value of the Holdback Shares will be released to ManitoK to be cancelled; and
- (b) all remaining Holdback Shares shall be released pro rata to the persons entitled to receive ManitoK Shares pursuant to the Plan of Arrangement.

Please complete each of the steps set out below in order. Please carefully read the instructions set out below before completing this Letter of Transmittal.

The Depositary or your broker or other financial advisor can assist you in completing this Letter of Transmittal (see back page of this document for addresses and telephone numbers of the Depositary). This Letter of Transmittal is not for use by non-registered Shareholders. Persons whose Craft Shares are registered in the name of a broker, dealer, bank, trust company or other nominee should immediately contact such registered holder for assistance with depositing and exchanging their Craft Shares.

STEP 1: DESCRIBE THE CRAFT SHARES BEING DEPOSITED

This Letter of Transmittal, properly completed and duly executed, or a manually-executed facsimile hereof, together with all other required documents, including certificates representing Craft Shares (“**Craft Certificates**”), must be submitted in accordance with the instructions contained herein in order for such Shareholders to receive the ManitoK Shares, Cardinal Shares and Point Loma Shares in connection with and upon completion of the Arrangement.

Shareholders will not receive certificates representing ManitoK Shares, Cardinal Shares and Point Loma Shares until they submit their Craft Certificates to the Depositary along with a duly completed Letter of Transmittal and other required documents. Whether or not Shareholders deliver this Letter of Transmittal,

the Craft Certificates and all other required documentation to the Depository, at the Effective Time Shareholders will cease to be shareholders of Craft and will only be entitled to receive the ManitoK Shares, Cardinal Shares and Point Loma Shares to which they are entitled under the Arrangement. Each Craft Certificate that is not deposited with all other documents as required pursuant to the Arrangement on or prior to the third anniversary of the Effective Date shall cease to represent a right or claim of any kind or nature against Craft, ManitoK or Amalco, including the right of the holder of such Craft Shares to receive ManitoK Shares, Cardinal Shares and Point Loma Shares.

The undersigned hereby: (a) delivers to the Depository the enclosed Craft Certificate(s); and/or (b) directs the Depository, to deposit the Craft Shares described below which are held in a “book-based” position, to be exchanged for certificates representing: (i) ManitoK Shares (“**ManitoK Certificates**”); (ii) Cardinal Shares (“**Cardinal Certificates**”); and (iii) Point Loma Shares (“**Point Loma Certificates**”), all in accordance with the Arrangement.

Craft Certificate Number(s)	Name(s) in which Craft Shares are Registered	Number of Craft Shares
TOTAL:		

(if space above is not sufficient, please attach a list in the above form.)

- Some or all of the Craft Certificates have been lost, stolen or destroyed (**Check box if applicable**). Please review item 7 of the instructions for the procedure to replace lost or destroyed Craft Certificates.

STEP 2: PROVIDE REGISTRATION AND DELIVERY INSTRUCTIONS

The Depository is hereby authorized and directed to cause the ManitoK Certificate(s), Cardinal Certificate(s) and Point Loma Certificate(s) which the registered Shareholder is entitled to receive pursuant to and in accordance with the terms of the Arrangement to be registered in the name of the undersigned (unless alternative registration is provided in the manner set forth below), which shall be sent by first class mail to the address specified or held for pick up, if so indicated.

**BOX A
REGISTRATION INSTRUCTIONS
(See Instruction 2 on Page 6)**

Issue the Manitok Certificate(s), Cardinal Certificate(s) and Point Loma Certificate(s) as follows:

In the Name of _____
(please print)

Address: _____

(include postal or zip code)

**BOX B
DELIVERY INSTRUCTIONS
(See Instruction 2 on Page 6)**

Deliver the Manitok Certificate(s), Cardinal Certificate(s) and Point Loma Certificate(s) to the name and address specified below (unless BOX C is checked):

In the Name of _____
(please print)

Address: _____

(include postal or zip code)

**BOX C
HOLD FOR PICK-UP**

- Check here if the Manitok Certificate(s), Cardinal Certificate(s) and Point Loma Certificate(s) are to be held for pick-up at the office of the Depository at which this Letter of Transmittal is deposited.

**BOX D – STATUS AS U.S. SHAREHOLDER
(to be completed by all Shareholders by selecting one box below)**

Indicate whether or not you are a U.S. Shareholder or are acting on behalf of a U.S. Shareholder. A “U.S. Shareholder” is any holder of Craft Shares who is either (a) providing an address in Box A that is located within the United States or any territory or possession thereof or (b) a U.S. person for United States federal tax purposes (see “Definition of a U.S. person” in the General Instructions portion of the enclosed IRS Form W-9).

- The person signing this Letter of Transmittal is not a U.S. Shareholder and is not acting on behalf of a U.S. Shareholder.
- The person signing this Letter of Transmittal is a U.S. Shareholder or is acting on behalf of a U.S. Shareholder.

If you are a U.S. Shareholder or acting on behalf of a U.S. Shareholder, then in order to avoid U.S. backup withholding, you must generally complete the enclosed IRS Form W-9 as provided in the instructions portion of the form. See also item 10 of the instructions, “U.S. Shareholders”, below.

**STEP 3: GIVE THE FOLLOWING REPRESENTATIONS, WARRANTIES,
ACKNOWLEDGEMENTS AND COVENANTS**

The undersigned:

1. acknowledges receipt of the Information Circular;
2. delivers the enclosed Craft Certificate(s) (or has made provisions for delivery of such Craft Certificate(s) to the Depository) or has directed Craft Shares held in book form to be deposited hereunder and acknowledges that if the Arrangement is approved at the Meeting, including any adjournment thereof, unless the Arrangement is not subsequently completed, the deposit of Craft Shares pursuant to this Letter of Transmittal is irrevocable;
3. represents and warrants that: (a) the undersigned has full power and authority to deposit, sell, assign and transfer the Craft Shares being deposited and has not sold, assigned or transferred or agreed to sell, assign or transfer any of such Craft Shares being deposited to any other person; (b) the undersigned owns and has good title to all of the Craft Shares being deposited, within the meaning of applicable securities laws, free and clear of all mortgages, liens, restrictions, charges, encumbrances, security interests, claims and equities whatsoever; (c) the undersigned has full power and authority to execute and deliver this Letter of Transmittal; and (d) all information inserted into this Letter of Transmittal is accurate;
4. as of the Effective Time, revokes any and all other authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, previously conferred or agreed to be conferred by the undersigned at any time with respect to the Craft Shares being deposited and agrees 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 Craft Shares being deposited, by or on behalf of the undersigned;
5. directs the Depository to issue or cause to be issued the ManitoK Shares, Cardinal Shares, Point Loma Shares to which the undersigned is entitled on completion of the Arrangement in the name indicated above and to send the ManitoK Shares, Cardinal Shares and Point Loma Shares to the address, or hold the same for pickup, as indicated in this Letter of Transmittal, unless otherwise indicated under the Registration Instructions or Delivery Instructions on page 3 hereof;
6. covenants and agrees to execute, upon request, any additional documents, transfers and other assurances as may be necessary or desirable to complete the exchange of Craft Certificate(s) for ManitoK Certificate(s), Cardinal Certificate(s) and Point Loma Certificate(s);
7. acknowledges that all authority conferred, or agreed to be conferred by the undersigned herein may be exercised during any subsequent legal incapacity of the undersigned and shall survive the death, incapacity, bankruptcy or insolvency of the undersigned and all obligations of the undersigned herein shall be binding upon any heirs, personal representatives, successors and assigns of the undersigned;
8. by virtue of the execution of this Letter of Transmittal, shall be deemed to have agreed that all questions as to validity, form, eligibility (including timely receipt) and acceptance of any Craft Shares deposited pursuant to the Arrangement will be determined by Craft and the Depository in their sole discretion and that such determination shall be final and binding and acknowledges that there shall be no duty or obligation on Craft, the Depository or any other person to give notice of any defect or irregularity in any deposit and no liability shall be incurred by any of them for failure to give such notice;
9. acknowledges that Craft, ManitoK or Amalco may be required to disclose certain personal information in respect of the undersigned. The personal information of the undersigned may be

disclosed by Craft, Manitoak or Amalco to, and may be used by: (a) stock exchanges or securities regulatory authorities; (b) Computershare Investor Services Inc.; (c) any of the other parties involved in the Arrangement; and (d) legal counsel to any of the parties of the Arrangement;

10. acknowledges that the covenants, representations and warranties of the undersigned herein contained shall survive the completion of the Arrangement; and
11. acknowledges that if the Arrangement does not proceed, the Craft Certificate(s) will be: (a) returned forthwith to the undersigned in accordance with the delivery instructions in this Letter of Transmittal, or failing such address being specified, to the undersigned at the last address of the undersigned as it appears on the register of Craft Shares maintained by Craft's transfer agent; or (b) if the undersigned has indicated in this Letter of Transmittal under "Hold for Pick-Up", held for pick-up at the office of the Depositary.

STEP 4: COMPLETE AND SIGN AS INDICATED

Non-registered holders of Craft Shares should contact their nominee (i.e. broker, trust company, bank or other registered holder), which holds their Craft Shares on their behalf, to arrange for the completion of this Letter of Transmittal and the exchange of such Craft Shares pursuant to the Arrangement.

Dated: _____

Authorized Signature of Guarantor (if required under items 3 or 4 of the instructions)

Signature of Shareholder or Authorized Representative (see items 3 and 5 of the instructions)

Name of Guarantor (please print or type)

Address of Shareholder

Address of Guarantor (please print or type)

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 or type)

Name of Authorized Representative, if applicable (please print or type)

INSTRUCTIONS

1. Use of Letter of Transmittal

- (a) In order to be eligible to receive Manitok Shares, Cardinal Shares and Point Loma Shares, this Letter of Transmittal (or a manually executed copy hereof) properly completed and signed as required by the instructions set forth below, together with accompanying Craft Certificate(s) and all other required documents must be received by the Depository at its office specified on the back page of this document.
- (b) The method used to deliver this Letter of Transmittal and any accompanying Craft Certificates and all other required documents is at the option and risk of the person depositing the same, and delivery will be deemed effective only when such documents are actually received by the Depository at its office specified on the back page of this Letter of Transmittal. It is recommended that the necessary documentation be hand delivered to the Depository, at its office specified on the back page of this Letter of Transmittal, and a receipt obtained. However, if such documents are mailed, it is recommended that registered mail be used and that proper insurance be obtained and a return receipt requested. **Shareholders whose Craft Shares are registered in the name of a nominee should contact their stock broker, investment dealer, bank, trust company or other nominee for assistance in depositing their Craft Shares.**

2. Registration and Delivery Instructions

The box entitled “Registration Instructions” must be completed by all Shareholders. One of the boxes entitled “Delivery Instructions” or “Hold for Pick-Up” must also be completed or checked, as applicable. In the event that the boxes entitled “Registration Instructions” and “Delivery Instructions”, as applicable, are not completed by a Shareholder, the Manitok Certificate(s), Cardinal Certificate(s) and Point Loma Certificate(s) to be issued to such Shareholder shall be registered in the name of such Shareholder as such name appears on the register of holders of Craft Shares 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 holders of Craft Shares. See also Instruction 4 “*Guarantee of Signatures*” below.

3. Signatures

- (a) This Letter of Transmittal must be completed and signed by the Shareholder or by such Shareholder’s duly authorized representative (in accordance with paragraph 5 below).
- (b) If this Letter of Transmittal is signed by the registered owner(s) of the accompanying Craft 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 Craft Certificate(s) without any change whatsoever, and the Craft Certificate(s) need not be endorsed. If such transmitted Craft Certificate(s) are owned by two or more joint owners, all such owners must sign this Letter of Transmittal.
- (c) If this Letter of Transmittal is signed by a person other than the registered owner(s) of the Craft Shares or if the Manitok Certificate(s), Cardinal Certificate(s) and Point Loma Certificate(s) are to be issued to a person other than the registered Shareholder(s):
 - (i) such deposited Craft Certificate(s) must be endorsed or be accompanied by an appropriate share transfer power of attorney duly and properly completed 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 Craft Certificate(s) and must be guaranteed as noted in paragraph 4 below.

4. **Guarantee of Signatures**

If this Letter of Transmittal is executed by a person other than the registered owner(s) of the Craft Shares, if the Manitok Certificate(s), Cardinal Certificate(s) and Point Loma Certificate(s) to be issued are to be registered in a name other than the name of the registered owner(s) of the Craft Shares or sent to an address other than the address of the registered owner(s) as shown on the register of Shareholders, 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).

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 Exchanges 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.

5. **Fiduciaries, Representatives and Authorizations**

Where this Letter of Transmittal 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 must be accompanied by satisfactory evidence of the authority to act. Craft or the Depository, at their sole discretion, may require additional evidence of authority or additional documentation.

6. **Miscellaneous**

- (a) If the space on this Letter of Transmittal is insufficient to list all Craft Certificates, additional certificate numbers and the number of Craft Shares represented thereby may be included on a separate signed list affixed to this Letter of Transmittal.
- (b) If Craft 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 will be accepted. All depositing Shareholders by execution of this Letter of Transmittal (or a copy thereof) waive any right to receive any notice by the Depository.
- (d) The holder of the Craft Shares that are the subject of this Letter of Transmittal hereby unconditionally and irrevocably attorns to the non-exclusive jurisdiction of the courts of the Province of Alberta and the courts of appeal therefrom.
- (e) Additional copies of the Letter of Transmittal may be obtained on request and without charge from the Depository at any of their offices at the addresses listed on the back page of this document.

7. **Lost Certificates**

If a Craft Certificate has been lost or destroyed, this Letter of Transmittal should be completed as fully as possible and forwarded, together with a letter describing the loss, to the Depository. The Depository will forward such letter to Manitok so that Manitok may provide replacement

instructions. This Letter of Transmittal must be received by the Depository prior to issuing the ManitoK Certificate(s), Cardinal Certificate(s) and Point Loma Certificate(s).

8. Fractional Shares

No certificates representing fractional ManitoK Shares, Cardinal Shares or Point Loma Shares will be issued pursuant to the Arrangement. In the event that a Shareholder would otherwise be entitled to a fraction of a Point Loma Share or a Cardinal Share, the number of Point Loma Shares or Cardinal Shares deliverable to such Shareholder shall be rounded down to the next lesser whole number of Point Loma Shares or Cardinal Shares, as applicable and such Shareholder shall receive a cash payment in lieu of such fractional share equal to the amount obtained by multiplying the FMV of the Point Loma Shares or the FMV of the Cardinal Shares, as applicable, by such fractional share. In the event that a Shareholder would otherwise be entitled to a fraction of a ManitoK Share, the number of ManitoK Shares deliverable to such Shareholder shall be rounded up to the next greater whole number of ManitoK Shares, as applicable, in cases where the fraction is equal to 0.5 or greater, and shall be rounded down to the next lesser whole number of ManitoK Shares, as applicable, in cases where the fraction is less than 0.5. In calculating such fractional interests, all Craft Shares registered in the name of or beneficially held by such Shareholder or their nominee or accounts controlled by such Shareholder shall be aggregated.

9. Withholdings

Craft, ManitoK and the Depository are entitled to deduct and withhold from any consideration deliverable pursuant to the Arrangement such amounts as Craft, ManitoK and the Depository, as applicable, is required to deduct and withhold under the Income Tax Act (Canada), the United States Internal Revenue Code of 1986, or any provision of provincial, state, local or foreign tax law, in each case as amended. Pursuant to the Arrangement, Craft, ManitoK and the Depository are authorized to sell or otherwise dispose of, at such times and at such prices as Craft, ManitoK and the Depository, as the case may be, determines, in its sole discretion, such portion of the Cardinal Shares, Point Loma Shares and/or ManitoK Shares otherwise deliverable to such holder as is necessary to provide sufficient funds to Craft, ManitoK and the Depository, as applicable, to enable Craft, ManitoK and the Depository, as the case may be, to comply with such deduction or withholding requirement, and shall notify the holder thereof and remit to such holder any unapplied balance of the net proceeds of such sale or disposition (after deducting applicable sale commissions and any other reasonable expenses relating thereto) in lieu of the Cardinal Shares, Point Loma Shares and/or ManitoK Shares so sold or disposed of. To the extent such Cardinal Shares, Point Loma Shares and/or ManitoK Shares are so sold or disposed of, such Cardinal Shares, Point Loma Shares and/or ManitoK Shares so sold or disposed of, shall be treated for all purposes as having been delivered to the holder of the property in respect of which such sale or disposition was made, provided that the net proceeds of such sale or disposition, as the case may be, are actually remitted to the appropriate taxing authority. Craft, ManitoK and the Depository are not obligated to seek or obtain a minimum price for any consideration sold or disposed of by it hereunder, nor are Craft, ManitoK and the Depository liable for any loss arising out of any such sale or disposition.

10. Cessation of Rights

Any Craft Certificate, formerly representing Craft Shares, that is not validly deposited with all other documents to the Depository as required pursuant to the Arrangement on or prior to the third anniversary of the Effective Date shall cease to represent a right or claim of any kind or nature in the ManitoK Shares, Cardinal Shares and Point Loma Shares to which the holder of such Craft Certificate would have otherwise been entitled pursuant to and in accordance with the Arrangement shall be deemed to have been surrendered to ManitoK, together with all entitlements to distributions and interest thereon held for such holder.

11. **U.S. Shareholders**

The following does not constitute a summary of the U.S. federal tax consequences of the Arrangement. U.S. Shareholders should consult their own tax advisors regarding the U.S. federal tax consequences of the Arrangement.

For purposes of these instructions, a "U.S. person" is, for U.S. federal income tax purposes, a citizen (including a U.S. citizen resident in Canada) or a resident of the United States (including a 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 whose income is subject to U.S. federal income tax regardless of its source, or a trust if: (i) a U.S. court can exercise primary supervision over the trust's administration and one or more U.S. persons are authorized to control all substantial decisions of the trust; or (ii) the trust has properly elected under applicable Treasury regulations to be treated as a U.S. person.

U.S. federal income tax law generally requires that a U.S. person who receives Manitok Shares in exchange for Craft Shares provide the Depository with its correct U.S. Taxpayer Identification Number ("TIN"), which, in the case of a Shareholder of Craft Shares who is an individual, is generally the individual's social security number and in the case of an entity is the entity's employer identification number ("EIN"). If the Depository is not provided with the correct TIN or an adequate basis for an exemption, the Shareholder may be subject to penalties imposed by the Internal Revenue Service ("IRS") and backup withholding in an amount equal to 28% of the gross proceeds received hereunder. If withholding results in an overpayment of taxes, a refund may be obtained by filing the appropriate claim for a refund with the IRS, generally a tax return.

To prevent backup withholding, a U.S. person generally must provide its TIN by completing IRS Form W-9 as described in the General Instructions portion of the enclosed Form W-9 ("W-9 Instructions"). Certain U.S. persons are exempt from backup withholding and reporting requirements. To prevent possible erroneous backup withholding, an exempt Shareholder must enter its TIN in Part 1 of Form W-9, enter the correct code in the "Exempt payee code" blank on the form, and sign and date the form. See the W-9 Instructions to determine the correct exempt payee code number.

If Form W-9 is not applicable to a U.S. Shareholder because the Shareholder is not a U.S. person for U.S. federal income tax purposes, the Shareholder must instead submit to the Depository an appropriate and properly completed IRS Form W-8, Certificate of Foreign Status, or otherwise establish an exemption. An appropriate IRS Form W-8 (W-8BEN, W-8ECI or other form) may be obtained from the Depository or at www.irs.gov.

A U.S. SHAREHOLDER WHO FAILS TO PROPERLY COMPLETE THE FORM W-9 ENCLOSED WITH THIS LETTER OF TRANSMITTAL OR, IF APPLICABLE, THE APPROPRIATE IRS FORM W-8, MAY BE SUBJECT TO BACKUP WITHHOLDING OF 28% OF THE GROSS PROCEEDS DISTRIBUTED TO SUCH SHAREHOLDER PURSUANT TO THE ARRANGEMENT. THE DEPOSITARY CANNOT REFUND AMOUNTS WITHHELD PURSUANT TO THE BACKUP WITHHOLDING RULES.

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									

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.

or

Employer identification number									

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 ▶
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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.

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Offices of the Depositary
COMPUTERSHARE INVESTOR SERVICES INC.

By Mail

P.O. Box 7021
31 Adelaide Street East
Toronto, Ontario M5C 3H2
Attention: Corporate Actions

By Registered Mail, Hand or Courier

Calgary

600, 530 - 8th Avenue SW
Calgary, Alberta T2P 3S8
Attention: Corporate Actions

Toronto

8th Floor, 100 University Avenue
Toronto, Ontario M5J 2Y1
Attention: Corporate Actions

Inquiries

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 Depositary at the telephone numbers or email address set out above.