

STEPS TO RECEIVE YOUR ENTITLEMENT

To receive your entitlement, you must complete the following steps:

- Fill out the Shareholder Registration Table on page 4. The registration and address **must match Odyssey's records**.
- If your address of record needs to be updated, fill out Box "A" on page 7.
- If the entitlement is to be mailed to an address other than the address of record or the address indicated in Box "A", fill out Box "B" on page 7.
- Fill out Box "C" on page 7.
 - If the securities are owned jointly, all owners must sign this Letter of Transmittal.
 - If the Letter of Transmittal is being signed by anyone other than the current registered holder, supporting **documentation demonstrating signing authority must be provided** (Refer to #5 in FAQ).
- If you want your entitlement issued and mailed to the name and address of record, **leave Boxes "A", "B", and "D" blank**.
- If the entitlement is to be issued to any person or entity other than the current registered holder, fill out Box "D" on page 7. The Medallion or Signature Guarantee section (Box "E") **must also be filled out and stamped** by an Eligible Institution (Refer to #3 and #4 in FAQ).
- If the entitlement is to be held at one of Odyssey's offices for pick up, fill out Box "F".
- Fill out Box "G" on page 8.
- Fill out Box "H" on page 8. **If this is left blank, a cheque will be issued by default.**
- Complete the applicable Internal Revenue Service ("IRS") Form:
 - W-9 if you are a U.S. person, or
 - W-8 if you are not a U.S. person for U.S. federal income tax purposes but you have provided an address that is located in the United States.
- If applicable, include your original share certificate(s). If your share certificate(s) has been lost, stolen, or destroyed, the Letter of Transmittal must be completed as fully as possible and forwarded, together with a letter describing the loss. Odyssey will respond with replacement requirements (which may include an Affidavit of Loss and Indemnity Bond).

Once the required steps are complete, please send original documents to Odyssey Trust Company, the depository, at the following address by mail, hand, or courier:

**Trader's Bank Building
702 – 67 Yonge Street
Toronto ON M5E 1J8
Attention: Corporate Actions**

FREQUENTLY ASKED QUESTIONS (FAQ)

- 1. What is a Registered Shareholder?** A registered shareholder is a person or entity who directly owns shares in the company. The registered shareholder will have their name and address filed on the company's registry.
- 2. How do I confirm the number of shares I have?** Holders may contact Odyssey by visiting our website: www.odysseytrust.com/ca-en/help or by phone by at 1-888-290-1175 (Toll-Free).
- 3. What is a Medallion Guarantee?** It is a special certification stamp that guarantees a signature and authorizes a transfer of securities from one registered holder to another. If your financial institution does not offer Medallion Guarantees, you can request a virtual Medallion by making an appointment through Odyssey by visiting: www.odysseytrust.com/ca-en/help.
- 4. What is an Eligible Institution?** It is a member of the Securities Transfer Agents 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). Participants of these programs are usually members of a recognized stock exchange in Canada and/or the United States, members of the Canadian Investment Regulatory Organization, members of the Financial Industry Regulatory Authority or banks and trust companies in the United States. Alternatively, a Signature Guarantee from The Bank of Nova Scotia, Royal Bank of Canada or Toronto-Dominion Bank is acceptable.
- 5. What is Signing Authority?** Where someone executes the Letter of Transmittal other than the registered shareholder or where the shares are registered to an entity, it must be accompanied by satisfactory evidence of the representative's authority to sign on behalf of the registered holder or entity. Examples of these documents include Corporate Resolutions, Partnership/Trustee Agreements, proofs of guardianship, Powers of Attorney, Estate Documentation, etc. **Note:** Documents demonstrating authority must be dated within the last 6 months.

**LETTER OF TRANSMITTAL
WITH RESPECT TO THE COMMON SHARES OF PARK LAWN CORPORATION**

This letter of transmittal (the “**Letter of Transmittal**”) is for use by registered holders (the “**Registered Shareholders**”) of common shares (the “**Common Shares**”) of Park Lawn Corporation (the “**Company**” or “**Park Lawn**”) in connection with the proposed arrangement (the “**Arrangement**”) under the provisions of Section 182 of the *Business Corporations Act* (Ontario) involving the Company and Viridian Acquisition Inc. (the “**Purchaser**”), pursuant to an arrangement agreement dated as of June 3, 2024 between the Company, the Purchaser and Viridian Holdings LP (the “**Arrangement Agreement**”), the full text of which is enclosed in the accompanying management information circular dated June 27, 2024 (the “**Circular**”) prepared in connection with the special meeting of Park Lawn (the “**Park Lawn Meeting**”) to consider the Arrangement. Capitalized terms used, but not defined, in this Letter of Transmittal shall have the meanings given to them in the Arrangement Agreement. Copies of the Circular and the Arrangement Agreement are available under the Company’s profile on SEDAR+ at www.sedarplus.ca.

Pursuant to the Arrangement, the Purchaser will acquire all of the issued and outstanding Common Shares for cash consideration of \$26.50 per Common Share (the “**Entitlement**”).

You are strongly urged to read the accompanying Circular before completing this Letter of Transmittal. This is not a form of proxy for the purposes of the Park Lawn Meeting. Delivery of this Letter of Transmittal does not constitute a vote in favor of the Arrangement. A form of proxy has been distributed separately by the Company for use in connection with the Park Lawn Meeting and must be completed for the Common Shares held by Registered Shareholders to be voted at the Park Lawn Meeting. The instructions accompanying this Letter of Transmittal should be read carefully before this Letter of Transmittal is completed.

**ODYSSEY TRUST COMPANY (THE “DEPOSITARY”)
(SEE BELOW FOR ADDRESS AND TELEPHONE NUMBER)
OR YOUR BROKER OR OTHER FINANCIAL ADVISOR WILL BE ABLE
TO ASSIST YOU IN COMPLETING THIS LETTER OF TRANSMITTAL**

Beneficial holders of Common Shares whose Common Shares are registered in the name of an intermediary (i.e., a bank, trust company, securities broker, trustee, or other) should contact that intermediary for instructions and assistance in depositing their Common Shares.

Except as otherwise indicated, all dollar amounts used in this Letter of Transmittal are expressed in Canadian dollars.

For Registered Shareholders to receive the Entitlement, Registered Shareholders are required to deposit the original certificate(s), or Direct Registration System (“**DRS**”) advice(s), as applicable, representing the Common Shares held by them, along with this properly completed and duly signed Letter of Transmittal to the Depositary. A cheque or wire representing the aggregate Entitlement, less any amounts withheld, payable to a Registered Shareholder who has complied with the procedures set out herein will be, as soon as practicable after the Effective Date and after the receipt of all required documents: (i) forwarded to the Registered Shareholder at the address specified in this Letter of Transmittal by first-class mail, postage prepaid; (ii) if no address has been specified in this Letter of Transmittal, forwarded to the address of the Registered Shareholder on the register of the Common Shares; (iii) made available at the office of the Depositary for pickup by the Registered Shareholder; or (iv) wired to the bank instructions provided by the Registered Shareholder in this Letter of Transmittal.

Please complete each of the steps set out below in order. Under no circumstances will interest accrue, or be paid by the Company, the Purchaser, or the Depositary, on the Entitlement to persons depositing Common Shares with the Depositary, regardless of any delay in making any payment for the Common Shares.

Any certificate(s) or DRS advice(s), as applicable, which have not been duly surrendered, with this Letter of Transmittal and all other documents required by the Depositary, on or before the date that is three years from the Effective Date, will cease to represent a claim against or interest of any kind or nature in the Company, the Purchaser or the Depositary.

THE ENTITLEMENT TO WHICH REGISTERED SHAREHOLDERS HAVE THE RIGHT TO RECEIVE IN ACCORDANCE WITH THE ARRANGEMENT SHALL BE RELEASED BY THE DEPOSITARY, UPON VALID RECEIPT OF A LETTER OF TRANSMITTAL TOGETHER WITH ORIGINAL CERTIFICATE(S) OR DRS ADVICE(S), AS APPLICABLE, REPRESENTING THE COMMON SHARES. IT IS IMPORTANT THAT YOU CAREFULLY READ THE INSTRUCTIONS SET OUT BELOW, PROPERLY

COMPLETE, DULY EXECUTE, AND RETURN THIS LETTER OF TRANSMITTAL ON A TIMELY BASIS IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED HEREIN.

AT THE EFFECTIVE TIME, WHETHER OR NOT SHAREHOLDERS DELIVER THIS LETTER OF TRANSMITTAL, THE ORIGINAL SHARE CERTIFICATE(S) OR DRS ADVICE(S) REPRESENTING COMMON SHARES AND ALL OTHER REQUIRED DOCUMENTATION TO THE DEPOSITARY, SHAREHOLDERS WILL CEASE TO BE SHAREHOLDERS OF THE COMPANY.

DEPOSIT OF COMMON SHARES OF PARK LAWN CORPORATION

TO: PARK LAWN CORPORATION
AND TO: VIRIDIAN ACQUISITION INC.
AND TO: ODYSSEY TRUST COMPANY, AS DEPOSITARY

The undersigned hereby delivers to the Depositary the enclosed certificate(s) or DRS advice(s), as applicable, representing Common Shares to be exchanged for the Entitlement pursuant to and in accordance with the Arrangement, as described in detail in the Circular.

SHAREHOLDER REGISTRATION TABLE		
DRS Holder Account Number(s) or Certificate Number(s)	Name(s) and Address of Registered Holder(s)	Number of Common Shares Represented by DRS Advice(s) or Certificate(s)*
TOTAL NUMBER OF COMMON SHARES DEPOSITED:		

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

*The total of the number of Common Shares listed in the table above must equal the total number of Common Shares registered to the holder on the register of Park Lawn.

Check this box if all or some certificates have been lost, stolen, or destroyed. Please review instruction 1. (b) for additional information.

Any certificate(s) or DRS Advice(s) described above are enclosed and the Registered Shareholder irrevocably deposits the above-mentioned Common Shares (the "**Deposited Shares**") in exchange for the Entitlement to which such holder is entitled pursuant to the Arrangement on the basis of \$26.50 for every one Common Share. The Registered Shareholder transmits the securities described above representing the Deposited Shares to be dealt with in accordance with this Letter of Transmittal.

Any certificate(s) or DRS Advice(s), as applicable, which have not been duly surrendered, with this Letter of Transmittal and all other documents required by the Depositary, on or before the date that is three years from the Effective Date, shall cease to represent a claim against or interest of any kind or nature in the Company, the Purchaser or the Depositary.

The undersigned acknowledges that if the Arrangement does not proceed, any enclosed certificate(s) representing the Deposited Shares will be: (i) converted into a DRS and 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 address as it appears on the register of Common Shares; or (ii) if the undersigned has chosen "Hold for Pick-Up" in this Letter of Transmittal, held for pick-up at the office of the Depositary.

If the undersigned does not wish to have their certificate converted into a DRS in this event, this box must be ticked.

REPRESENTATIONS AND WARRANTIES

The undersigned registered holder(s) of the Deposited Shares covenants, represents and warrants, and acknowledges to Park Lawn, the Purchaser and the Depositary that:

1. they acknowledge receipt of the Circular;
2. they are the legal owner of the Deposited Shares and have good title to the rights represented by the above mentioned securities free and clear of all liens, charges, encumbrances, claims, adverse interests, security interests and equities, together with all rights and benefits, and have full power and authority to execute and deliver this Letter of Transmittal and to deposit, sell, assign, transfer and deliver the securities representing the Deposited Shares;
3. the delivery of the Deposited Shares shall be effected, and the risk of loss to such Deposited Shares shall pass, only upon proper receipt thereof by the Depositary;
4. any Letter of Transmittal, once deposited with the Depositary, will be irrevocable and may not be withdrawn by a Shareholder, unless the Arrangement is not completed and the Arrangement Agreement is terminated in accordance with its terms;
5. the Deposited Shares have not been sold, assigned, or transferred, nor has any agreement been entered into to sell, assign, or transfer any such Deposited Shares to any other person;
6. the surrender of the undersigned's Deposited Shares complies with applicable laws, and, if the undersigned is a corporation, complies with its constating documents, and that the information provided herein is true, accurate and complete as of the date hereof;
7. the jurisdiction of residence of the undersigned is as specified in this Letter of Transmittal;
8. the covenants, representations, and warranties of the undersigned contained herein shall survive the completion of the Arrangement;
9. the Company and/or the Purchaser may be required to disclose personal information in respect of the undersigned and the undersigned consents to disclosure of personal information in respect of the undersigned to: (i) securities or other regulatory authorities; (ii) the Depositary; (iii) any of the parties to the Arrangement Agreement; and (iv) legal counsel to any of the parties to the Arrangement Agreement;
10. 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;
11. by virtue of the execution of this Letter of Transmittal, the undersigned shall be deemed to have agreed that all questions as to validity, form, eligibility (including timely receipt) and acceptance of any Deposited Shares will be determined by the Purchaser in its sole discretion and that such determination shall be final and binding and there shall be no duty or obligation on the Company, the Purchaser, the Depositary, 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;
12. to execute, upon request, any additional documents, transfers, and other assurances as may be necessary or desirable to complete the exchange of securities representing the Deposited Shares for the Entitlement;
13. to surrender to the Purchaser, effective at the Effective Date, all right, title and interest in and to the Deposited Shares and irrevocably appoints and constitutes each director and officer of the Purchaser, and any other person designated by the Purchaser in writing, as true and lawful attorney of the undersigned, with the full power of substitution to deliver the securities representing the Deposited Shares pursuant to the Arrangement and to effect the transfer of the Deposited Shares on the books of the Company;
14. except for any proxy deposited with respect to the vote on the Arrangement Resolution in connection with the Park Lawn Meeting, 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 Shares is revoked and no subsequent authority, whether as agent, attorney-in-fact, proxy or otherwise will be granted with respect to such Deposited Shares;
15. no subsequent authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, in connection with the Park Lawn Meeting has been or will be granted with respect to the Deposited Shares;
16. following completion of the Arrangement, the Depositary is directed and instructed to issue or to cause to be issued a cheque or wire representing the Entitlement for the Deposited Shares promptly after the Effective Date and unless otherwise indicated in this Letter of Transmittal under "Special Entitlement Instructions" or "Hold for Pick-Up" to the Registered Shareholder at the address or wire instructions specified herein. If no address is specified, the Depositary will forward the cheque(s) to the address of the Registered Shareholder as shown on the register of Common Shares;
17. the undersigned will not receive payment in respect of the Deposited Shares until all required documents, including any certificate(s) or DRS advice(s), as applicable, are received by the Depositary at the address set forth

below, together with such additional documents as the Depositary may require, and until the same are processed for payment by the Depositary. It is further acknowledged that no interest will accrue on the Entitlement payable in respect of the Deposited Shares in connection with the Arrangement. The undersigned further represents and warrants that the Entitlement in respect of Deposited Shares will completely discharge any obligations of the Company, the Purchaser, and the Depositary with respect to the matters contemplated by this Letter of Transmittal; and

18. the undersigned confirms their express wish that any contract evidenced by the Arrangement as entered into through this Letter of Transmittal, as well as any documents related thereto, be drawn exclusively in the English language. Le soussigné confirme sa volonté expresse que tout contrat attesté par l'arrangement, tel qu'il est accepté au moyen de cette lettre d'envoi, de même que tous les documents qui s'y rapportant soient rédigés exclusivement en anglais. This Letter of Transmittal will be construed in accordance with and governed by the laws of the Province of Ontario and the federal laws of Canada applicable therein.

<p>BOX A – NEW ADDRESS UPDATE</p> <p>To be completed <u>ONLY</u> if you require an address update on Odyssey’s records.</p> <p>_____</p> <p>(New Street Address & Number)</p> <p>_____</p> <p>(New City and Province or State)</p> <p>_____</p> <p>(New Postal/Zip Code & Country)</p> <p>_____</p> <p>(Telephone – Business Hours)</p>	<p>BOX B – SPECIAL INSTRUCTIONS</p> <p>To be completed <u>ONLY</u> if the Entitlement is to be mailed to an address other than your address of record or the address in Box A.</p> <p>_____</p> <p>(Street Address & Number)</p> <p>_____</p> <p>(City and Province or State)</p> <p>_____</p> <p>(Postal/Zip Code & Country)</p> <p>_____</p> <p>(Telephone – Business Hours)</p>	<p>BOX C – SIGNATURE (REQUIRED)</p> <p>Dated: _____</p> <p>_____</p> <p>(Signature of Registered Shareholder or Authorized Representative) *</p> <p>_____</p> <p>(Signature of any joint Registered Shareholder)</p> <p>_____</p> <p>(Name of Registered Shareholder(s))</p> <p>_____</p> <p>(Name of Authorized Representative)</p> <p>_____</p> <p>(Email Address) **</p>
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BOX D - TRANSFER INSTRUCTIONS

To be completed ONLY if the Entitlement is to be issued and transferred to someone other than the Registered Shareholder. **Box E must also be completed.**

(Name)

(Street Address and Number)

(City and Province or State)

(Postal (Zip) Code and Country)

(Telephone – Business Hours)

(Email Address) **

BOX E – SIGNATURE GUARANTEE

Signature guaranteed by:

(Authorized Signature)

(Name of Guarantor)

(Telephone – Business Hours)

BOX F – PICK UP INSTRUCTIONS

Hold for pick-up at the office of the Depository where the Common Shares were deposited:

Calgary Toronto Vancouver

***If the signature is that of a Trustee, Executor, Administrator, Guardian, Attorney-in-fact, Agent, Officer of a corporation, or any other person acting in a fiduciary or representative capacity, proof of signing authority dated within 6 months is required.**

****By providing an email address, the undersigned consents to electronic delivery by the Depository (“E-consent”).**

BOX G – RESIDENCY ELECTION (REQUIRED)

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;

OR

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 Shareholder that is either (A) providing an address 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 (as further described in Instruction 2(a) below).

If you are a U.S. Shareholder or are acting on behalf of a U.S. Shareholder, then in order to avoid United States backup withholding you must complete the **Form W-9 attached as Appendix "A"** or otherwise provide certification that you are exempt from backup withholding, as provided in the Instructions. If you are not a U.S. Shareholder and you provide an address that is located in the United States, you must complete an appropriate Form W-8. If you require a Form W-8, please contact the Depository. **All Shareholders are urged to consult their own tax advisors to determine which forms should be used and whether they are exempt from backup withholding.**

BOX H – PAYMENT METHOD

- Cheque (default)
 Wire transfer (complete wire instructions below)

WIRE INSTRUCTIONS

PLEASE NOTE THAT THERE IS A \$75 BANKING FEE TO ISSUE A WIRE PAYMENT. ALTERNATIVELY, CHEQUE PAYMENTS ARE ISSUED AT NO ADDITIONAL COST.

IF WIRE DETAILS ARE INCORRECT OR INCOMPLETE AND ODYSSEY IS UNABLE TO FULFILL THE WIRE REQUEST, A CHEQUE WILL BE AUTOMATICALLY ISSUED AND MAILED TO THE ADDRESS ON RECORD. NO FEES WILL BE CHARGED.

PLEASE PROVIDE AN E-MAIL ADDRESS AND PHONE NUMBER IN THE EVENT THAT WE NEED TO CONTACT YOU OR NEED TO CONFIRM YOUR WIRE DETAILS.

ODYSSEY IS REQUIRED TO COMPLETE WIRE CALLBACKS FOR PAYMENTS OF OVER \$10,000. ODYSSEY WILL MAKE REASONABLE EFFORTS TO COMPLETE WIRE CALLBACKS. IF ODYSSEY IS UNABLE TO COMPLETE THE WIRE CALLBACKS BY THE PAYMENT DATE OF THE TRANSACTION, A CHEQUE WILL BE ISSUED AND MAILED TO THE ADDRESS OF RECORD AND NO ADDITIONAL FEES WILL BE CHARGED.

EMAIL ADDRESS: _____

PHONE NUMBER: _____

****Beneficiary Name(s)**

****Beneficiary Address**

****Province/State**

****Postal Code/Zip Code**

Beneficiary name and address MUST match Odyssey's records.

****Beneficiary Bank/Financial Institution**

****Bank Address**

****Province/State**

****Postal Code/Zip Code**

PLEASE ONLY COMPLETE THE APPLICABLE BOXES BELOW, AS PROVIDED BY YOUR FINANCIAL INSTITUTION. YOU ARE NOT REQUIRED TO COMPLETE ALL BOXES.

****Bank Account Number**

Transit/Routing Number

SWIFT Code

ABA (US)

IBAN Number (Europe)

Sort Code (GBP)

BSB Number

BIC Number

Additional Notes and special routing instructions:

**** Mandatory fields**

ADDITIONAL INSTRUCTIONS

1. Miscellaneous

- (a) If Box D is not completed, the Entitlement will be issued in the name of the registered holder of the Deposited Shares and, if neither Box A nor Box B is completed, will be mailed to the address of the registered holder of the Deposited Shares as it appears on the register of the Common Shares. Any certificate(s) mailed in accordance with this Letter of Transmittal will be deemed to be delivered at the time of mailing.
- (b) If a certificate representing the Common Shares has been lost, stolen, 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 and/or the Company or the Purchaser will respond with replacement requirements (which may include an Affidavit of Loss and Indemnity Bond).
- (c) If the Arrangement does not proceed for any reason, any enclosed certificate(s) representing the Deposited Shares will be: (i) converted into a DRS (unless the applicable box on page 4 has been checked) and returned forthwith to you in accordance with the delivery instructions in this Letter of Transmittal, or, failing such address being specified, to you at the address as it appears on the register of Common Shares; or (ii) if you have chosen "Hold for Pick-Up" in this Letter of Transmittal, held for pick-up at the office of the Depository.
- (d) Questions and requests for assistance may be directed to the Depository and additional copies of this Letter of Transmittal may be obtained on request from the Depository at the telephone number, e-mail, or address specified on the back page of this Letter of Transmittal. Registered Shareholders may also contact their broker, investment dealer, bank, trust company or other nominee for assistance.
- (e) If the Common Shares are registered in different forms (e.g., "John Doe" and "J. Doe") a separate Letter of Transmittal must be completed for each different registration.
- (f) The method used to deliver this Letter of Transmittal, any accompanying certificate(s) or DRS advice(s), as applicable, and all other required documents is at the option and risk of the Registered Shareholder. Delivery will be deemed received only when such documents are received by the Depository. The Company and the Purchaser 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 or courier with return receipt requested and properly insured, is recommended. Delivery to an address other than to the address specified on the back page of this Letter of Transmittal does not constitute delivery.
- (g) No alternative, conditional, or contingent deposits of the Common Shares will be accepted.

2. U.S. Federal Income Tax and Backup Withholding - Form W-9 Instructions

- (a) The following does not constitute a summary of the tax consequences of the Arrangement and Registered Shareholders should consult with their own tax advisors regarding the tax consequences of the Arrangement as well as any elections that may be available to mitigate certain possible adverse U.S. tax consequences. Each U.S. Shareholder is required to provide the Depository with a correct Taxpayer Identification Number ("TIN") on the Form W-9, which is attached hereto and also may be obtained at <http://www.irs.gov>, and to certify whether such holder is subject to backup withholding of U.S. federal income tax. If a U.S. Shareholder has been notified by the IRS that such holder is subject to backup withholding, such U.S. Shareholder must cross out item 2 of the certification in Part II of the Form W-9, unless such holder has since been notified by the IRS that such holder is no longer subject to backup withholding. 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) or partnership created in the United States or under the laws of the United States or any state or the District of Columbia; (c) an estate the income of which is subject to United States federal income tax regardless of its source; or (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) it has a valid election in effect under applicable U.S. Treasury regulations to be treated as a U.S. person. Exempt holders (including, among others, all corporations) are not subject to backup withholding requirements. To prevent possible erroneous backup withholding, an exempt holder must enter its correct TIN or Employer Identification Number in the 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 Form W-9, and sign and date the Form W-9 and the Certificate of Awaiting Taxpayer Identification Number. If "Applied For" is written in the Form W-9 and the Depository is not provided with a TIN within 60 days, 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 Form W-9 is not applicable to a holder because such holder is not a U.S. Shareholder, but such holder provides an

address that is located in the United States, such holder will instead need to submit an appropriate and properly completed IRS Form W-8 Certificate of Foreign Status, signed under penalty of perjury to avoid U.S. federal backup withholding tax. An appropriate IRS Form W-8 (W-8BEN, W-8ECI or other form) may be obtained from the Depository, or at <http://www.irs.gov>.

- (b) A U.S. SHAREHOLDER WHO FAILS TO PROPERLY COMPLETE THE FORM W-9 MAY BE SUBJECT TO PENALTIES IMPOSED BY THE IRS AND BACKUP WITHHOLDING OF 24% ON ANY CONSIDERATION SUBJECT TO TAX DUE TO SUCH HOLDER IN CONNECTION WITH 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 COMMON SHARES IS URGED TO CONSULT HIS, HER OR ITS OWN TAX ADVISOR TO DETERMINE WHETHER SUCH HOLDER IS REQUIRED TO FURNISH A FORM W-9 OR IS EXEMPT FROM BACKUP WITHHOLDING AND INFORMATION REPORTING. TO ENSURE COMPLIANCE WITH TREASURY DEPARTMENT CIRCULAR 230, U.S. SHAREHOLDERS ARE HEREBY NOTIFIED THAT: (A) ANY DISCUSSION OF U.S. FEDERAL TAX ISSUES IN THIS LETTER OF TRANSMITTAL IS NOT INTENDED OR WRITTEN TO BE RELIED UPON, AND CANNOT BE RELIED UPON BY SUCH U.S. SHAREHOLDERS, FOR THE PURPOSE OF AVOIDING PENALTIES THAT MAY BE IMPOSED ON SUCH U.S. SHAREHOLDERS UNDER THE INTERNAL REVENUE CODE; (B) SUCH DISCUSSION IS BEING USED IN CONNECTION WITH THE PROMOTION OR MARKETING (WITHIN THE MEANING OF CIRCULAR 230) OF THE TRANSACTIONS OR MATTERS ADDRESSED HEREIN; AND (C) EACH U.S. SHAREHOLDER SHOULD SEEK ADVICE BASED ON ITS PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.

3. Privacy Notice

- (a) At Odyssey Trust Company, we take your privacy seriously. When providing services to you, we receive non-public, personal information about you. We receive this information through transactions we perform for you or an issuer in which you hold securities, from enrolment forms and through other communications with you. We may also receive information about you by virtue of your transactions with affiliates of Odyssey Trust Company or other parties. This information may include your name, social insurance number, securities ownership information and other financial information. With respect to both current and former customers, Odyssey Trust Company does not share non-public personal information with any non-affiliated third party except as necessary to process a transaction, service your account or as permitted by law. Our affiliates and outside service providers with whom we share information are legally bound not to disclose the information in any manner, unless permitted by law or other governmental process. We strive to restrict access to your personal information to those employees who need to know the information to provide our services to you, and we maintain physical, electronic, and procedural safeguards to protect your personal information. Odyssey Trust Company realizes that you entrust us with confidential personal and financial information, and we take that trust very seriously. By providing your personal information to us and signing this form, we will assume, unless we hear from you to the contrary, that you have consented and are consenting to this use and disclosure. A complete copy of our Privacy Code may be accessed at www.odysseytrust.com, or you may request a copy in writing Attn: Chief Privacy Officer, Odyssey Trust Company at 350 – 409 Granville St, Vancouver, BC, V6C 1T2.

**The Depository is:
Odyssey Trust Company**

Deliver by Registered Mail, Mail, Hand, or Courier to:

Trader's Bank Building
702 – 67 Yonge Street
Toronto ON M5E 1J8
Attention: Corporate Actions

Inquiries:

Telephone: **(587) 885-0960**
E-Mail: **corp.actions@odysseytrust.com**

Any questions and requests for assistance may be directed to the Depository at the telephone number or e-mail set out above.

Request for Taxpayer Identification Number and Certification

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

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

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

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

Part I Taxpayer Identification Number (TIN)

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

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

Social security number					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; border: 1px solid black; text-align: center;">-</td> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; border: 1px solid black; text-align: center;">-</td> <td style="width: 40%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-		-	
	-		-		

or

Employer identification number			
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; border: 1px solid black; height: 20px;"></td> <td style="width: 5%; border: 1px solid black; text-align: center;">-</td> <td style="width: 70%; border: 1px solid black; height: 20px;"></td> </tr> </table>		-	
	-		

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person	Date
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General Instructions

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

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

What's New

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

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

Purpose of Form

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