YOU ARE STRONGLY URGED TO READ THE ACCOMPANYING JOINT MANAGEMENT INFORMATION CIRCULAR, INCLUDING THE APPENDICES ATTACHED THERETO AND THE DOCUMENTS INCORPORATED BY REFERENCE THEREIN, BEFORE COMPLETING THIS LETTER OF TRANSMITTAL.



LETTER OF TRANSMITTAL

TO: **NEWMARKET GOLD INC. ("Newmarket")**

AND TO: **CROCODILE GOLD CORP. ("Crocodile Gold")**

AND TO: **EQUITY FINANCIAL TRUST COMPANY (the "Depositary")**

This Letter of Transmittal is for use by registered holders of common shares of Newmarket (the "**Newmarket Shares**") in connection with the proposed arrangement (the "**Arrangement**") under section 182 of the *Business Corporations Act* (Ontario) involving, among other things, the amalgamation of Newmarket and Crocodile Gold to form a combined entity ("**Amalco**") by way of a plan of arrangement, all as more particularly described in the joint management information circular of Newmarket and Crocodile Gold dated June 2, 2015 (the "**Information Circular**") that accompanies this Letter of Transmittal. Capitalized terms used but not defined in this Letter of Transmittal have the respective meanings set out in the Information Circular.

Under the Arrangement, each shareholder of Newmarket ("**Newmarket Shareholders**") will receive consideration per Newmarket Share of 0.2 of one common share in the capital of Amalco (the "**Newmarket Consideration**").

Each Newmarket Shareholder whose Newmarket Shares are registered in the name of a broker, investment dealer, bank, trust company or other nominee should contact that nominee for instructions and assistance in delivering those Newmarket Shares as contemplated by this Letter of Transmittal.

GENERAL INFORMATION FOR ALL NEWMARKET SHAREHOLDERS

All Newmarket Shareholders are required to complete Step 1, Step 4 and Step 6. In addition, Newmarket Shareholders should complete and submit either a Form W-9 or the appropriate Form(s) W-8, as applicable. **See Instructions 11 and 12** and Schedule "A".

The undersigned acknowledges and understands that in order to receive the consideration the undersigned is entitled to receive under the Arrangement, this Letter of Transmittal, duly completed and signed in accordance with the instructions set out below, together with all other required documents, must accompany the certificate(s) representing the Newmarket Shares deposited with the Depositary as set forth herein. Upon receipt and deposit of such materials, the Depositary will, following the completion of the Arrangement, send to the undersigned or hold for pick-up, in accordance with the instructions given below, certificate(s) representing the Amalco Shares the undersigned is entitled to receive in exchange for the Newmarket Shares deposited hereunder. Any Amalco Shares issued in exchange for the Newmarket Shares deposited hereunder will be issued in the name of the Newmarket Shareholder as it appears in Step 1 unless otherwise indicated in Step 3B. **NO FRACTIONAL AMALCO SHARES SHALL BE ISSUED FOR ANY OF THE NEWMARKET SHARES DEPOSITED HEREUNDER.**

The undersigned Newmarket Shareholder covenants, represents and warrants that: (i) such shareholder is the registered owner of the Newmarket Shares being deposited hereunder and has good title to such shares; (ii) the undersigned has full power and authority to execute and deliver this Letter of Transmittal and to deposit, sell, assign, transfer and deliver such Newmarket Shares and, when the consideration to which such Newmarket Shareholder is entitled under the Arrangement is paid to and received by the Depositary (on behalf of such Newmarket Shareholder), Amalco will acquire good title to such Newmarket Shares free and clear of any hypothecs, liens, charges, encumbrances, mortgages and security interests; (iii) the undersigned will execute, upon request, any additional documents, transfers and other assurances as may be necessary or desirable to complete the exchange of certificate(s) representing Newmarket Shares for the Newmarket Consideration that the undersigned is entitled to receive; (iv) the undersigned 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; and (v) the undersigned will not transfer or permit to be transferred any of the deposited Newmarket Shares. The covenants, representations and warranties of the undersigned herein contained shall survive the completion of the Arrangement.

The undersigned acknowledges and agrees that this Letter of Transmittal is not, and shall not be construed as, a proxy granted for use at the Newmarket Meeting and that this Letter of Transmittal shall not serve to revoke any proxy for use at the Newmarket Meeting previously conferred or agreed to be conferred by the undersigned (whether as agent, attorney-in-fact, attorney, proxy or otherwise) at any time with respect to the Newmarket Shares deposited hereunder. No subsequent authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, except a proxy granted for use at the Newmarket Meeting, has been or will be granted with respect to the Newmarket Shares deposited hereunder. Each authority conferred or agreed to be conferred by the undersigned in this Letter of Transmittal will survive the death or incapacity of the undersigned and any obligations of the undersigned hereunder are binding upon the heirs, legal representatives, successors and assigns of the undersigned.

Unless otherwise indicated in Step 2 or Step 3, the undersigned instructs the Depositary to mail the certificate(s) representing the Amalco Shares the undersigned is entitled to receive in exchange for the Newmarket Shares deposited hereunder to the undersigned at the address of the undersigned as shown on the register of Newmarket Shareholders maintained by Computershare Investor Services Inc. (the "**Transfer Agent**").

If the Arrangement is not completed, the Newmarket Shares deposited hereunder and all other ancillary documents will be returned to the undersigned by mail at the address of the undersigned as shown on the register of Newmarket Shareholders maintained by the Transfer Agent, unless (i) the undersigned completes Step 2, in which case such Newmarket Shares and other documents will be held by the Depositary for pick-up or (ii) the undersigned completes Step 3, in which case such Newmarket Shares and other documents will be mailed to the undersigned at the address specified in Step 3. The undersigned recognizes that Newmarket has no obligation or authority pursuant to the instructions given below to transfer any Newmarket Shares from the name of the registered Newmarket Shareholder thereof if the Arrangement is not completed.

As of the Effective Date, the undersigned will cease to be a Newmarket Shareholder and will only be entitled to receive the Newmarket Consideration which the undersigned is entitled to receive under the Arrangement upon delivery of this Letter of Transmittal and all required documents to the Depositary. THE UNDERSIGNED ACKNOWLEDGES AND UNDERSTANDS THAT THE PLAN OF ARRANGEMENT PROVIDES THAT, SUBJECT TO ANY APPLICABLE LAWS, ANY CERTIFICATE FORMERLY REPRESENTING NEWMARKET SHARES THAT IS NOT DEPOSITED ON OR BEFORE THE SIXTH ANNIVERSARY OF THE EFFECTIVE DATE SHALL CEASE TO REPRESENT ANY CLAIM OR INTEREST OF ANY KIND OR NATURE AGAINST NEWMARKET, CROCODILE GOLD, AMALCO OR THE DEPOSITARY.

The undersigned, by using this Letter of Transmittal in the English language, is deemed to have required that any contract evidencing the Arrangement, as well as all documents related thereto, be exclusively in the English language. **Le sous-signé, en utilisant la version anglaise de cette lettre d'envoi, est considéré d'avoir exigé que tout contrat démontrant l'Arrangement, de même que tous les documents qui s'y rapportent, soient rédigés exclusivement en anglais.**

PLEASE CAREFULLY READ THE INFORMATION CIRCULAR AND THE INSTRUCTIONS SET OUT BELOW BEFORE COMPLETING THIS LETTER OF TRANSMITTAL.

STEP 1 - DESCRIPTION OF NEWMARKET SHARES DEPOSITED

All Newmarket Shareholders must complete this Step 1.

Provide the following information with respect to the Newmarket Shares deposited hereunder:

DESCRIPTION OF CERTIFICATES DEPOSITED		
Name(s) and Address(es) of Registered Holder(s)	**Certificate Number**	**Number of Newmarket Shares Deposited**
Total Number of Newmarket Shares Deposited		

Notes:

(1) If space is insufficient, please attach a separate schedule to this Letter of Transmittal as outlined in Instruction 3.

(2) The total of the number of Newmarket Shares listed in the table above must equal the total number of Newmarket Shares represented by certificates enclosed with this Letter of Transmittal.

STEP 2 - HOLD FOR PICK-UP

❑ Check here if the Amalco Share certificate(s) the undersigned is entitled to receive upon completion of the Arrangement are to be held for pick-up at the office of the Depositary at which this Letter of Transmittal is deposited.

STEP 3 - SPECIAL DELIVERY INSTRUCTIONS AND ISSUANCE INSTRUCTIONS

PART A - SPECIAL DELIVERY INSTRUCTIONS

SPECIAL DELIVERY INSTRUCTIONS **See Instruction 5**	To be completed only if a Newmarket Shareholder wishes to have the Amalco Share certificate(s) the undersigned is entitled to receive upon completion of the Arrangement delivered to an address other than the address of the undersigned as shown on the register of Newmarket Shareholders maintained by the Transfer Agent. ❑ Mail Amalco Share certificate(s) to Name Address

PART B – ISSUANCE INSTRUCTIONS

ALL NEWMARKET SHAREHOLDERS MUST COMPLETE THIS PART B

All Newmarket Shareholders must proceed to Step 4	**ISSUANCE INSTRUCTIONS** ❑ Issue Amalco Shares in the name of: Name Address (City/Province or State) (Country and Postal (Zip) Code) (Telephone) (Email Address) (Social Insurance Number or Taxpayer Identification Number)

If special delivery instructions or issuance instructions to a person other than the registered holder of Newmarket Shares have been selected, Step 5 must also be completed.

STEP 4 - AUTHORIZATION

All Newmarket Shareholders must complete this Step 4.

The undersigned hereby deposits the certificate(s) representing the Newmarket Shares described above under Step 1 to be dealt with, upon completion of the Arrangement, in accordance with this Letter of Transmittal.

SHAREHOLDER SIGNATURE(S)	
This box must be signed by the registered holder of the Newmarket Shares deposited hereunder exactly as his, her or its name(s) appear(s) on the certificate(s) representing such Newmarket Shares. **See Instruction 4**. If this box is signed by a trustee, executor, administrator, guardian, attorney-in-fact, agent, officer of a corporation or any other person acting in a fiduciary or representative capacity, please provide the information described in **Instruction 4**.	Name of Shareholder (please print) Signature of Shareholder or Authorized Signatory (**see Instruction 4**) Name and Capacity of Authorized Representative or Attorney (if applicable) Date

Unless the undersigned has completed Step 2 or Step 3 above, the undersigned, by signing above, requests that the certificate(s) representing the Amalco Shares the undersigned is entitled to receive in exchange for the Newmarket Shares deposited hereunder be delivered by first class mail to the undersigned at the address of the undersigned as shown on the register of Newmarket Shareholders maintained by the Transfer Agent.

STEP 5 - SIGNATURE GUARANTEE

GUARANTEE OF SIGNATURE(S) (If required under **Instruction 4, 5 or 6**)	**Signature**: _____ **Name of Firm**: _____ **Address**: _____ _____ _____ **Telephone:** _____ **Dated**: _____ (**stamp**)

STEP 6 - U.S. STATUS

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

- ❑ The undersigned Newmarket Shareholder is not a U.S. Person, a person in the United States, or a person acting for the account or benefit of a U.S. Person or a person in the United States.

- ❑ The undersigned Newmarket Shareholder is a U.S. Person, a person in the United States, or a person acting for the account or benefit of a U.S. Person or a person in the United States.

For the definition of "U.S. Person", see Instruction 11.

If you are a U.S. Person or are acting on behalf of a U.S. Person, then in order to avoid backup withholding, you must complete the U.S. Internal Revenue Service ("**IRS**") Form W-9 included below or otherwise provide certification that you are exempt from backup withholding, as provided in the instructions.

If you are not a U.S. Person, and you provide an address above that is located in the United States, you must complete an appropriate IRS Form W-8. If you require an IRS Form W-8, a copy can be obtained at www.irs.gov.

INSTRUCTIONS

1. Use of Letter of Transmittal

This Letter of Transmittal is for use by registered holders of Newmarket Shares only. A properly completed and duly executed Letter of Transmittal in the appropriate form (or a manually signed facsimile thereof) must be received by the Depositary, along with the certificate(s) representing the applicable Newmarket Shares and all other documents required by the Depositary, at the appropriate address specified on the back page of this Letter of Transmittal, in order to facilitate prompt delivery of the Newmarket Consideration the applicable Newmarket Shareholder is entitled to receive.

Newmarket Shareholders whose Newmarket Shares are registered in the name of a broker, investment dealer, bank, trust company or other nominee should contact that nominee for instructions and assistance in delivering those Newmarket Shares as contemplated by this Letter of Transmittal.

The Plan of Arrangement provides that, subject to any applicable laws, any certificate that formerly represented Newmarket Shares that is not deposited with all other documents required by the Plan of Arrangement on or before the day that is the sixth anniversary of the Effective Date shall cease to represent a claim or interest of any kind or nature against Newmarket, Crocodile Gold, Amalco, or the Depositary.

2. Delivery of Letter of Transmittal and Certificates

The method used to deliver this Letter of Transmittal and the certificate(s) representing the Newmarket Shares deposited hereunder is at the option and risk of the person depositing the certificate(s) and delivery will be deemed to be effective only when such documents are actually received by the Depositary. Newmarket recommends that these documents be delivered by hand to the Depositary at the address specified on the back page of this Letter of Transmittal and a receipt obtained; otherwise, the use of registered mail, properly insured, with return receipt requested is recommended.

3. Insufficient Space

If the space provided in Step 1 of this Letter of Transmittal is insufficient, the required information with respect to each of the Newmarket Shares deposited hereunder should be attached as a separate schedule to this Letter of Transmittal, which separate schedule must be signed by the Newmarket Shareholder.

4. Signatures on Letter of Transmittal, Powers and Endorsements

This Letter of Transmittal must be signed (at Step 4) by the registered holder of the Newmarket Shares deposited hereunder or by such holder's duly authorized representative.

(a) If this Letter of Transmittal is signed by the registered holder(s) of the Newmarket Shares deposited hereunder, the signature(s) must correspond with the name(s) of the registered holder(s) as written on the face of the certificate(s) without any change whatsoever. If any of the Newmarket Shares deposited hereunder are held of record by two or more joint owners, all the owners must sign this Letter of Transmittal. If any deposited Newmarket Shares are registered in different names on several certificates, it will be necessary to complete, sign and submit a separate Letter of Transmittal for each different registration. If this Letter of Transmittal is signed by a trustee, executor, administrator, guardian, attorney-in-fact, agent, officer of a corporation or any other person acting in a fiduciary or representative capacity, those persons should so indicate below the signature on the line marked "Name and Capacity of Authorized Representative or Attorney" when signing, and evidence satisfactory to the Depositary of such person's authority to act

should be submitted. The Depositary, at their discretion, may require additional evidence of appointment or authority or additional documentation.

(b) If this Letter of Transmittal is signed by a person other than the registered holder(s) of the Newmarket Shares deposited hereunder:

(i) the certificate(s) representing such Newmarket Shares must be endorsed or accompanied by appropriate share transfer or stock transfer powers; and

(ii) the signature(s) on such share transfer or stock transfer power must correspond with the name(s) of the registered holder(s) as written on the face of such certificate(s), without any change whatsoever, and must be guaranteed as noted in **Instruction 6**.

5. Special Delivery Instructions or Issuance Instructions

If the Amalco Share certificate(s) the undersigned is entitled to receive upon completion of the Arrangement are to be sent to an address other than the address of the undersigned as shown on the register of Newmarket Shareholders maintained by the Transfer Agent, Step 3 (Part A) should be completed. If special delivery instructions are provided at Step 3 (Part A), or issuance instructions to a person other than the registered holder of Newmarket Shares have been selected at Step 3 (Part B), the undersigned's signature should be guaranteed as noted in **Instruction 6**.

6. Guarantee of Signatures

If (a) the Letter of Transmittal is signed by a person other than the registered holder(s) of the Newmarket Shares deposited hereunder or (b) the undersigned has provided special delivery instructions or issuance instructions to a person other than the registered holder(s) of Newmarket Shares to the Depositary pursuant to Step 3 (Part A or Part B), such signature must be guaranteed by an Eligible Institution (as defined below) or in some other manner satisfactory to the Depositary (except that no guarantee is required if the signature is that of an Eligible Institution).

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

7. Lost Certificates

If a certificate evidencing a Newmarket Share has been lost, stolen or destroyed, this Letter of Transmittal should be completed as fully as possible and forwarded, together with a letter describing such loss, theft or destruction, to the Depositary.

8. Requests for Assistance and Additional Copies

Questions and requests for assistance may be directed to the Depositary and additional copies of this Letter of Transmittal may be obtained under Newmarket's profile on SEDAR at www.sedar.com or, without charge, on request from the Depositary at the telephone number or address specified on the back page of this Letter of Transmittal. Newmarket Shareholders may also contact their broker, dealer, commercial bank, Canadian chartered bank, trust company or other nominee for assistance.

9. Defects or Irregularities in the Declaration and/or Deposit

All questions as to the validity, form, eligibility (including timely receipt) and acceptance of Newmarket Shares deposited pursuant to the Arrangement will be determined by Newmarket in its sole discretion. Holders of Newmarket Shares agree that such determination shall be final and binding. Newmarket reserves the right, if it so elects, in its absolute discretion, to waive any defect or irregularity contained in any Letter of Transmittal received by the Depositary. There shall be no duty or obligation upon Newmarket, Crocodile Gold, Amalco, the Depositary or any other person to give notice of any defects or irregularities of any deposit, and no liability shall be incurred by any of them for failure to give any such notice.

10. Privacy notice from the Depositary

The Depositary is committed to protecting your personal information. In the course of providing services to you and the Depositary's corporate clients, the Depositary receives non-public personal information about you from transactions it performs for you, forms you send to the Depositary, and other communications the Depositary has with you or your representatives. This information could include your name, address, social insurance number, securities holdings and other financial information. The Depositary uses this to administer your account, to better serve your and the Depositary's clients' needs and for other lawful purposes relating to the Depositary's services. The Depositary has prepared a *Privacy Code* to tell you more about its information practices and how your privacy is protected. It is available by writing to the Depositary at 200 University Avenue, Suite 300, Toronto, Ontario, M5H 4H1, Attention: Corporate Actions. The Depositary will use the information you are providing in this Letter of Transmittal in order to process your request and will treat your signature(s) on this Letter of Transmittal as your consent to the foregoing.

11. U.S. Shareholders: Form W-9

In order to avoid backup withholding of U.S. federal income tax, a Newmarket Shareholder receiving the Newmarket Consideration who is a citizen or resident of the United States for U.S. federal income tax purposes or who is otherwise a "U.S. person" for U.S. federal income tax purposes is required to provide the Newmarket Shareholder's current taxpayer identification number ("**TIN**") by completing the Form W-9 attached as Schedule "A", certifying under penalties of perjury that the TIN provided on that form is correct (or that such Newmarket Shareholder has applied for and is awaiting receipt of a TIN), that the Newmarket Shareholder is a U.S. person for U.S. federal income tax purposes, and that (i) the Newmarket Shareholder is exempt from backup withholding, (ii) the Newmarket Shareholder has not been notified by the Internal Revenue Service that the Newmarket Shareholder is subject to backup withholding as a result of failure to report all interest or dividends, or (iii) after being so notified, the Internal Revenue Service has notified the Newmarket Shareholder that the Newmarket Shareholder is no longer subject to backup withholding. A "U.S. person" is (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 classified as a corporation for U.S. federal income tax purposes) or partnership (including an entity classified as a partnership for U.S. federal income tax purposes) 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 the trust's administration and one or more U.S. persons have the authority to control all substantial decisions of the trust; or (ii) the trust has a valid election in effect under applicable Treasury regulations to be treated as a U.S. person. If the correct TIN is not provided or if any other information is not correctly provided, a penalty may be imposed on the Newmarket Shareholder by the Internal Revenue Service and the Newmarket Shareholder may be subject to backup withholding at a rate of 28% on the Newmarket Consideration received.. Willfully falsifying certifications or affirmations may result in civil and criminal penalties.

Backup withholding is not an additional U.S. income tax. Rather, the U.S. income tax liability of persons subject to backup withholding will be reduced by the amount of tax withheld. If backup withholding results in an overpayment of taxes, a refund may be obtained, provided that the required information is furnished in a timely manner to the Internal Revenue Service.

The TIN for an individual U.S. citizen or resident is the individual's social security number. A Newmarket Shareholder who does not have a TIN may write "Applied For" in Part I of the Form W-9 if such Newmarket Shareholder has applied for a TIN or intends to apply for a TIN in the near future. If the Newmarket Shareholder does not provide a TIN within 60 days, the Newmarket Shareholder will be subject to backup withholding until a TIN is provided. If a Newmarket Shareholder has not provided a properly certified TIN to the Depositary by the time of payment, backup withholding will apply to all reportable amounts made to the payee in connection with the Arrangement.

Certain Newmarket Shareholders (including, among others, all corporations that are not pass-through for U.S. federal income tax purposes and certain not-for-profit organizations) are not subject to these backup withholding requirements. To prevent possible erroneous backup withholding, an exempt holder must enter its correct TIN in Part 1 of the IRS Form W-9, specify its "exempt payee code" and "exemption from FATCA reporting code", as applicable, in the "Exemptions" box in accordance with the instructions of IRS Form W-9 on such form, and sign and date the form.

If the IRS Form W-9 is not applicable to a Newmarket Shareholder that checked the second box of the "U.S. Status" section above, such holder will instead need to submit to the Depositary an appropriate and properly completed IRS Form W-8, signed under penalty of perjury, or otherwise establish an exemption from backup withholding. An appropriate IRS Form W-8 (W-8BEN, W-8BEN-E, W-8IMY, W-8ECI, W-8EXP or other form) may be obtained online at www.irs.gov.

Entities that are disregarded as a separate entity for U.S. federal income tax purposes should consult with their U.S. tax counsel regarding the proper IRS Form they should file.

All Newmarket Shareholders are urged to consult their own tax advisors to determine which IRS Forms should be used and whether they are exempt from backup withholding.

12. Non-U.S. Shareholders: Form W-8

A Newmarket Shareholder who is not a U.S. person for U.S. federal income tax purposes must submit the appropriate Form(s) W-8 and provide all required supporting documentation to obtain an exemption from backup withholding. Generally, a foreign individual or a foreign corporation that is not a pass-through entity for U.S. income tax purposes and is not engaged in a trade or business within the United States would provide a Form W-8BEN and W-8BEN-E, respectively. A foreign entity that is a pass-through entity (and not disregarded as a separate entity) for U.S. federal income tax purposes and is not engaged in a trade or business within the United States would generally provide a Form W-8IMY (which may require additional applicable Forms W-8 or W-9 for its beneficial owners), depending on its particular circumstances. A foreign individual or a foreign entity that is engaged in a trade or business within the United States may be required to provide Form W-8ECI. A foreign government, foreign international organization, foreign tax-exempt organization, and foreign private foundations may be required to provide a Form W-8EXP. The Forms W-8BEN, W-8BEN-E, W-8IMY, W-8ECI and W-8EXP may be obtained online at www.irs.gov.

Exempt persons are not subject to backup withholding. Newmarket Shareholders that are non-U.S. residents for U.S. federal income tax purposes may qualify as exempt persons by submitting the applicable Form W-8, signed under penalties of perjury, certifying such Newmarket Shareholder's foreign status.

If backup withholding applies, 28% of certain payments to be made to the Newmarket Shareholder is required to be withheld. Backup withholding is not an additional tax. Rather, the U.S. tax

liability of persons subject to backup withholding will be reduced by the amount of tax withheld. If withholding results in an overpayment of taxes, a refund may be obtained by filing a tax return with the Internal Revenue Service.

The Depositary is entitled to liquidate any portion of any Newmarket Consideration to comply with its backup withholding obligations.

Entities that are disregarded as a separate entity for U.S. federal income tax purposes should consult with their U.S. tax counsel regarding the proper IRS Form they should file.

All Newmarket Shareholders are urged to consult their own tax advisors to determine which IRS Forms should be used and whether they are exempt from backup withholding.

SCHEDULE “A”

See Attached

Form **W-9**
(Rev. December 2014)
Department of the Treasury
Internal Revenue Service

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:

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ 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.

☐ 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) _____

(Applies to accounts maintained outside the U.S.)

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.

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.

Social security number

			–			–				

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** ▶

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)	The grantor-trustee[1]
b. So-called trust account that is not a legal or valid trust under state law	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.

THE DEPOSITARY FOR THE ARRANGEMENT IS:

Equity Financial Trust Company

By Registered Mail, Mail, Hand or Courier:

Equity Financial Trust Company
200 University Avenue, Suite 300
Toronto, Ontario, M5H 4H1

Attention: Corporate Actions

Any questions and requests for assistance with completing this Letter of Transmittal may be directed to the Depositary at:

North American Toll Free Number: 1-866-393-4891 x 205
Telephone Number: 416-342-1091
Facsimile Number: 416-361-0470
E-mail: TMXEInvestorServices@tmx.com