

THE INSTRUCTIONS ACCOMPANYING THIS LETTER OF TRANSMITTAL SHOULD BE READ CAREFULLY BEFORE THIS LETTER OF TRANSMITTAL IS COMPLETED. THIS LETTER OF TRANSMITTAL IS FOR USE IN ACCEPTING THE OFFER OF TRANSFORCE INC. TO PURCHASE FOR CANCELLATION UP TO \$220 MILLION IN VALUE OF COMMON SHARES OF TRANSFORCE INC.

LETTER OF TRANSMITTAL

for Deposit of Common Shares

of

TRANSFORCE INC.

under the Offer dated February 22, 2016 by TransForce Inc.

THE OFFER WILL BE OPEN FOR ACCEPTANCE UNTIL 5:00 P.M. (EASTERN TIME) ON MARCH 28, 2016, UNLESS THE OFFER IS EXTENDED OR WITHDRAWN (THE "EXPIRY TIME").

USE THIS LETTER OF TRANSMITTAL IF:

- 1. YOU ARE DEPOSITING SHARE CERTIFICATE(S);**
- 2. YOU ARE FOLLOWING PROCEDURES FOR BOOK-ENTRY TRANSFER WITH DTC AND DO NOT HAVE AN AGENT'S MESSAGE; OR**
- 3. YOU PREVIOUSLY DEPOSITED SHARES PURSUANT TO A NOTICE OF GUARANTEED DELIVERY.**

This Letter of Transmittal (the "**Letter of Transmittal**"), or a manually-executed photocopy thereof, properly completed and duly executed, together with all other required documents, must accompany certificates representing common shares (the "**Shares**") of TransForce Inc. ("**TransForce**" or the "**Corporation**") deposited pursuant to the offer (the "**Offer**") made by TransForce to purchase from holders of Shares ("**Shareholders**") up to \$220 million in value of its Shares, pursuant to (i) auction tenders at prices specified by the depositing Shareholders of not less than \$19.00 and not more than \$22.00 per Share ("**Auction Tenders**"), in increments of \$0.10 per Share, as specified by such Shareholder, or (ii) purchase price tenders without specifying a price ("**Purchase Price Tenders**"), in either case upon the terms and subject to the conditions set out in the offer to purchase dated February 22, 2016 (the "**Offer to Purchase**") and accompanying circular (the "**Circular**" and together with the Offer to Purchase, collectively, the "**Offer and Circular**") and in this Letter of Transmittal and the notice of guaranteed delivery (the "**Notice of Guaranteed Delivery**"), and must be received by Computershare Trust Company of Canada (the "**Depository**") prior to the Expiry Time at its Toronto, Ontario office address set out on the back cover page of this Letter of Transmittal.

Shareholders can also accept the Offer by following the procedures for book-entry transfer set out in the section of the Offer to Purchase entitled "Procedure for Tendering Shares". A Shareholder accepting the Offer by following the procedures for book-entry transfer does not need to use this Letter of Transmittal unless such Shareholder is following the procedures for book-entry transfer with DTC and does not have an accompanying Agent's Message. Shareholders who utilize CDSX to accept the Offer through a book-entry transfer will be deemed to have completed and submitted a Letter of Transmittal and be bound by the terms hereof.

If a Shareholder wishes to deposit Shares pursuant to the Offer and cannot deliver certificates for such Shares, or the book-entry transfer procedures set out in the section of the Offer to Purchase entitled "Procedure for Tendering Shares" cannot be completed prior to the Expiry Time, or time will not permit all required documents to reach the Depository prior to the Expiry Time, Shareholders must deposit their Shares according to the guaranteed delivery procedure set out in the section of the Offer to Purchase entitled "Procedure for Tendering Shares - Guaranteed Delivery" by using the Notice of Guaranteed Delivery accompanying the Offer and Circular. See Instruction 2 of this Letter of Transmittal.

The terms and conditions of the Offer and Circular form part of and are incorporated into this Letter of Transmittal. Capitalized words and defined terms used but not otherwise defined in this Letter of Transmittal which are defined in the Offer and Circular have the respective meanings ascribed thereto in the Offer and Circular and grammatical variations thereof

have corresponding meanings. In the case of any inconsistency between the terms of this Letter of Transmittal and the Offer and Circular, the terms of the Offer and Circular will prevail. All references to “\$” and “dollars” in this Letter of Transmittal mean Canadian dollars and all references to “U.S. dollars” in this Letter of Transmittal mean United States dollars,, unless otherwise indicated.

Shareholders should carefully consider the income tax consequences of accepting the Offer and depositing Shares to the Offer. Certain Canadian federal income tax consequences of accepting the Offer are discussed in the section of the Circular entitled “Certain Canadian Federal Income Tax Considerations”. **All Shareholders are urged to consult their own tax and legal advisors as to the application of Canadian income tax laws, as applicable, to their particular circumstances.**

Any questions or requests for assistance may be directed to the Depositary at the address, telephone and e-mail address set out on the back cover page of this Letter of Transmittal. Additional copies of the Offer and Circular, this Letter of Transmittal and the Notice of Guaranteed Delivery may be obtained from the Depositary. Manually-executed photocopies of this Letter of Transmittal and the Notice of Guaranteed Delivery will be accepted. Shareholders may also contact their investment dealer, stock broker, commercial bank, trust company or other nominee for assistance concerning the Offer.

DELIVERY OF THIS LETTER OF TRANSMITTAL TO AN ADDRESS OTHER THAN THE TORONTO, ONTARIO OFFICE ADDRESS OF THE DEPOSITARY SET OUT ON THE BACK COVER PAGE OF THIS DOCUMENT WILL NOT CONSTITUTE A VALID DELIVERY TO THE DEPOSITARY. YOU MUST SIGN THIS LETTER OF TRANSMITTAL IN THE APPROPRIATE SPACE PROVIDED BELOW AND, IF YOU ARE A U.S. SHAREHOLDER, YOU MUST ALSO COMPLETE THE FORM W-9 SET OUT BELOW (SEE INSTRUCTION 10). IF YOU HAVE A U.S. ADDRESS BUT ARE NOT A U.S. SHAREHOLDER, PLEASE SEE INSTRUCTION 10.

Please read carefully the Instructions set out below before completing this Letter of Transmittal.

TO: TRANSFORCE INC.

AND TO: COMPUTERSHARE TRUST COMPANY OF CANADA, as Depositary

The undersigned (or the person on whose behalf a book-entry is made) hereby deposits, upon the terms and subject to the conditions set out in the Offer and Circular and this Letter of Transmittal, the Shares listed below and hereby delivers to the Corporation the enclosed certificate(s) representing the Shares deposited under the Offer at the price per Share indicated in this Letter of Transmittal or pursuant to a Purchase Price Tender, as specified below, net to the Shareholder in cash (subject to applicable withholding taxes, if any). Subject only to the provisions of the Offer to Purchase regarding withdrawal, the undersigned irrevocably accepts the Offer for such Shares upon the terms and subject to the conditions contained in the Offer and Circular and pursuant to this Letter of Transmittal and the instructions contained herein. The following are the details of the enclosed certificate(s):

BOX 1			
COMMON SHARES*			
(Please print or type. If space is insufficient, please attach a list to this Letter of Transmittal in the form below.)			
Certificate Number(s) (If available)	Name(s) in which Registered (please print and fill in exactly as name(s) appear(s) on certificate(s))	Number of Shares Represented by Certificate	Number of Shares Deposited*
TOTAL:			

* Unless otherwise indicated, the number of Shares evidenced by all certificates referenced above will be deemed to have been deposited. If you wish to deposit fewer than all of the Shares evidenced by all certificates listed above, indicate in the fourth column the number of Shares you wish to deposit. See Instruction 9 of this Letter of Transmittal.

The undersigned (or the person on whose behalf book-entry is made) acknowledges receipt of the Offer and Circular and acknowledges that there will be a binding agreement between the undersigned and TransForce, effective as of the time at which TransForce takes up Shares deposited by the undersigned pursuant to this Letter of Transmittal, upon the terms and subject to the conditions of the Offer and Circular. The undersigned or the person on whose behalf a book-entry is made represents and warrants that (a) the undersigned or the person on whose behalf a book-entry is made has full power and authority to deposit, sell, assign and transfer the Shares (the “**Deposited Shares**”) and any Other Securities (as defined below) covered by this Letter of Transmittal delivered to the Depositary and all rights and benefits arising from such Deposited Shares including, without limitation, any and all dividends, distributions, payments, securities, rights, assets or other interests (collectively, “**Other Securities**”) which may be declared, paid, issued, distributed, made or transferred on or in respect of the Deposited Shares to Shareholders with a record date on or after the Effective Date (as defined below), provided that any Other Securities which may be declared, paid, issued, distributed, made or transferred on or in respect of such Shares to Shareholders of record prior to the Effective Date shall be for the account of such Shareholder, (b) the undersigned or the person on whose behalf a book-entry is made owns the Deposited Shares and any Other Securities deposited under the Offer, (c) the Deposited Shares and Other Securities have not been sold, assigned or transferred, nor has any agreement been entered into to sell, assign or transfer any of the Deposited Shares or Other Securities to any other person, (d) the deposit of the Deposited Shares and Other Securities complies with applicable securities laws, and (e) when and to the extent the Deposited Shares and Other Securities are taken up and paid for by TransForce, TransForce will acquire good title thereto, free and clear of all hypothecs, liens, charges, encumbrances, security interests, claims, restrictions and equities whatsoever, together with all rights and benefits arising therefrom.

IN CONSIDERATION OF THE OFFER AND FOR VALUE RECEIVED, upon the terms and subject to the conditions set out in the Offer and Circular, subject only to the withdrawal rights set out in the Offer to Purchase, the undersigned irrevocably accepts the Offer for and in respect of the Deposited Shares and (unless deposit is made pursuant to the procedure for book-entry transfer set out in the section of the Offer to Purchase entitled “Procedure for Tendering Shares”) delivers to TransForce the enclosed certificate(s) representing the Deposited Shares, on and subject to the terms and conditions of the Offer and Circular and this Letter of Transmittal, and deposits, sells, assigns and transfers to TransForce all right, title and interest in and to the Deposited Shares pursuant to an Auction Tender or pursuant to a Purchase Price Tender, either of which as determined pursuant to the terms and conditions of the Offer, and in and to all rights and benefits arising from the Deposited Shares and any and all Other Securities.

Shares acquired pursuant to the Offer shall be acquired by TransForce free and clear of all hypothecs, liens, charges, encumbrances, security interests, claims, restrictions and equities whatsoever, together with all rights and benefits arising therefrom, including, without limitation, the right to any and all dividends, distributions, payments, securities, rights, assets or other interests which may be declared, paid, issued, distributed, made or transferred on or in respect of such Shares with a record date on or after the Effective Date. Any dividends, distributions, payments, securities, rights, assets or other interests which may be declared, paid, issued, distributed, made or transferred on or in respect of such Shares to Shareholders of record prior to the Effective Date shall be for the account of such Shareholders. Each Shareholder of record as of the applicable record date prior to the Effective Date will be entitled to receive that dividend, distribution, payment, security, right, asset or other interest (if any), whether or not such Shareholder deposits Shares pursuant to the Offer.

The undersigned irrevocably constitutes and appoints, effective on and after the date (the “**Effective Date**”) that TransForce takes up and accepts for payment the Deposited Shares, each officer and director of TransForce, and any other person designated by TransForce in writing, as the true and lawful agent, attorney, attorney-in-fact and proxy of the holder of the Deposited Shares covered by this Letter of Transmittal (which Deposited Shares to the extent taken up and paid for, together with any Other Securities thereon, are hereinafter referred to as the “**Purchased Securities**”) with respect to such Purchased Securities, with full power of substitution in the name and on behalf of such Shareholder (such power of attorney being an irrevocable power coupled with an interest):

- (a) to deliver certificates for such Purchased Securities, together with all accompanying evidences of transfer and authenticity, to or to the order of the Corporation upon receipt by the Depository, as the undersigned’s agent, and to register or record the transfer of such Purchased Securities to the extent consisting of securities on the appropriate securities register(s) of TransForce;
- (b) except as otherwise may be agreed in writing, to exercise any and all rights and benefits of the holder of the Purchased Securities including, without limitation, the right to vote, to execute and deliver any and all instruments of proxy, authorizations or consents in respect of any or all Purchased Securities, to revoke any such instruments, authorizations or consents given prior to or after the Effective Date, to designate in any such instruments, authorizations or consents any person or persons as the proxy or proxy nominee or nominees of such holder of the Purchased Securities in respect of such Purchased Securities for all purposes including, without limitation, in connection with any meeting (whether annual, special or otherwise, or any adjournments thereof) of holders of relevant securities of TransForce;
- (c) to execute, endorse and negotiate, for and in the name of and on behalf of such holder of the Purchased Securities, any and all cheques or other instruments representing any distribution payable to or to the order of the holder(s) of such Purchased Securities as of a record date on or after the Effective Date; and
- (d) to present certificates for such Purchased Securities to the extent consisting of securities for cancellation and transfer on the applicable securities register(s) of TransForce for such securities.

The undersigned accepts the Offer under the terms of the Offer and Circular and this Letter of Transmittal (including book-entry transfer) and revokes any and all other authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, previously conferred or agreed to be conferred by such depositing Shareholder at any time with respect to the Deposited Shares or any Other Securities. The undersigned agrees that no subsequent authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise will be granted with respect to the Deposited Shares or any Other Securities by or on behalf of the depositing Shareholder unless and to the extent the Deposited Shares are not taken up and paid for under the Offer or are withdrawn in accordance with the section of the Offer to Purchase entitled “Withdrawal Rights”.

The undersigned agrees, effective on and after the Effective Date, not to vote any of the Purchased Securities at any meeting (whether annual, special or otherwise, or any adjournments thereof) of holders of securities of TransForce and not to

exercise any of the other rights or privileges attached to the Purchased Securities, and agrees to execute and deliver to TransForce any and all instruments of proxy, authorizations or consents in respect of the Purchased Securities, and to designate in any such instruments of proxy, the person or persons specified by TransForce as the proxy of the holder of the Purchased Securities. **Upon such appointment, all prior proxies given by the holder of such Purchased Securities with respect thereto will be revoked and no subsequent proxies may be given by such person with respect thereto.**

The undersigned covenants to execute, upon request of TransForce, any additional documents, transfers and other assurances as may be necessary or desirable to complete the sale, assignment and transfer of the Purchased Securities to TransForce and acknowledges that all authority herein conferred or agreed to be conferred may be exercised during any subsequent legal incapacity of the undersigned and shall, to the extent permitted by law, survive the death or incapacity, bankruptcy or insolvency of the undersigned and all obligations of the undersigned herein shall be binding upon the heirs, personal representatives, successors and assigns of the undersigned.

The names of the registered owner(s) of the Deposited Shares are required to be printed exactly as they appear on the certificate(s) representing the Deposited Shares. The certificate(s) and the number of Shares that the undersigned wishes to deposit should all be indicated in Box 1 of this Letter of Transmittal, and if the deposit is being made pursuant to an Auction Tender, the purchase price at which such Shares are being deposited should be indicated in Box B, "Auction Tender Price (in Canadian Dollars) per Share at which Shares are being Deposited". See Instruction 5 of this Letter of Transmittal.

The undersigned understands that, as promptly as practicable following the Expiry Time, TransForce will, upon the terms and subject to the conditions of the Offer, determine a single purchase price per Share (which will be not less than \$19.00 and not more than \$22.00 per Share) (the "**Purchase Price**") that it will pay for the Deposited Shares taken up pursuant to the Offer, taking into account the number of Shares deposited pursuant to Auction Tenders and Purchase Price Tenders and the prices specified by Shareholders depositing Shares pursuant to Auction Tenders. Shares deposited pursuant to Purchase Price Tenders will be deemed to have been deposited at the minimum price of \$19.00 per Share for purposes of determining the Purchase Price.

The undersigned understands that the Purchase Price will be the lowest price between \$19.00 per Share and \$22.00 per Share, inclusively, at which Shares have been deposited or have been deemed to be deposited that will enable TransForce to purchase the maximum number of Deposited Shares having an aggregate purchase price not exceeding \$220 million. The undersigned understands that all Shareholders who have validly deposited and not withdrawn their Shares pursuant to Auction Tenders at prices per Share at or below the Purchase Price or pursuant to Purchase Price Tenders are expected to receive the Purchase Price, payable in cash (but subject to applicable withholding taxes, if any), for all Shares purchased, upon the terms and subject to the conditions of the Offer and Circular, including the applicable pro-rata provisions and the preferential acceptance of Odd Lots.

Cash amounts will be denominated in Canadian dollars; however, Shareholders can elect to use the Depositary's currency exchange services to convert such payment into U.S. dollars by checking the appropriate box in Box G, in which case such Shareholder will have acknowledged and agreed that the exchange rate for one Canadian dollar expressed in U.S. dollars will be based on the prevailing market rate available to the Depositary on the date of the currency conversion. All risks associated with the currency conversion from Canadian dollars to U.S. dollars, including risks relating to change in rates, the timing of exchange or the selection of a rate for exchange, and all costs incurred with the currency conversion are for the Shareholder's sole account and will be at such Shareholder's sole risk and expense, and neither the Depositary nor TransForce or their affiliates will be responsible for any such matters.

The undersigned understands and accepts that under certain circumstances set out in the Offer and Circular, TransForce may withdraw, terminate, cancel or amend the Offer or may not be required to purchase any of the Shares deposited hereby or may accept for payment, in accordance with the applicable pro-rata provisions relating to Shares deposited and the preferential acceptance of Odd Lots, fewer than all of the Shares deposited hereby. The undersigned understands that certificates for all Shares not purchased, including all Shares deposited pursuant to Auction Tenders at prices in excess of the Purchase Price, Shares not purchased due to pro-rata and the preferential acceptance of Odd Lots and Shares withdrawn or not accepted for purchase pursuant to the terms and conditions of the Offer and Circular for any reason, will be returned (in the case of certificates representing Shares all of which are not purchased) or replaced with new certificates representing the balance of Shares not purchased (in the case of certificates representing Shares of which less than all are purchased) promptly after the Expiry Date or termination of the Offer without expense to the depositing Shareholder at the address indicated, unless otherwise indicated in Box D, "Special Payment Instructions", or Box E, "Special Delivery Instructions". In the case of Shares deposited by book-entry transfer pursuant to the procedures set out in the section of the Offer to Purchase entitled "Procedure for Tendering Shares", such Shares will be credited to the depositing Shareholder's account maintained with CDS or DTC, as applicable without expense to the Shareholder.

The undersigned understands that the Purchase Price payable by TransForce, and thus the amount owing to any depositing Shareholder, will be stated and paid in Canadian dollars, subject to the option of Shareholders to elect to receive the Purchase Price in U.S. dollars as described in Box G, net of any applicable withholding taxes. All cash payable under the Offer will be denominated in Canadian dollars, subject to the option of Shareholders to elect to receive the Purchase Price in U.S. dollars. Shares taken up and paid for by TransForce will be promptly cancelled by TransForce.

The undersigned understands that payment for Shares accepted for purchase, and not withdrawn, pursuant to the Offer will be made by depositing the aggregate Purchase Price for such Shares with the Depositary by bank transfer or other means satisfactory to the Depositary, who will act as agent for the depositing Shareholders for the purpose of receiving payment from TransForce and transmitting such payment to the depositing Shareholders. The Depositary will also coordinate with CDS and DTC, as applicable, with respect to Shareholders who have deposited Shares by way of book-entry transfer which are taken up and accepted for payment by TransForce, to arrange for payment to be made to such Shareholders in accordance with the applicable settlement procedures of CDS and DTC, as applicable. Receipt of payment by the Depositary will be deemed to constitute receipt of payment by persons depositing Shares. Under no circumstances will interest accrue or be paid by TransForce or the Depositary to persons depositing Shares regardless of any delay in paying for any Shares or otherwise.

The Depositary will forward, at the Corporation's expense, cheques representing the cash payment for a Shareholder's Shares taken up under the Offer and certificates representing all Shares not purchased by first-class mail, postage pre-paid, to the undersigned or to such other person or such other address as identified by the undersigned by properly completing Box D, "Special Payment Instructions", or Box E, "Special Delivery Instructions" (unless the undersigned instructs the Depositary to hold such cheque and/or Shares for pick-up by properly completing Box F, "Hold for Pick-Up"). Cheques mailed in accordance with this paragraph will be deemed to have been delivered at the time of mailing.

If you are a Registered Shareholder and you deposit your Shares directly to the Depositary, you will not be obligated to pay any brokerage fees or commissions. If you are a Non-Registered Shareholder who holds your Shares through an investment dealer, stock broker, commercial bank, trust company or other nominee, you should consult with such persons regarding whether fees or commissions will apply in connection with a deposit of Shares pursuant to the Offer.

The undersigned understands that it should indicate whether the Shares are deposited pursuant to an Auction Tender or a Purchase Price Tender by completing Box A, "Type of Tender". If you do not make a valid Auction Tender or Purchase Price Tender, you will be deemed to have made a Purchase Price Tender.

**BOX A
TYPE OF TENDER**

☐

An Auction Tender (Please complete Box B)

☐

A Purchase Price Tender

*** Failure to complete Box A or failure to check a box indicating the price per Share at which Shares are being tendered in Box B will result in the Shares being tendered pursuant to a Purchase Price Tender.**

BOX B
AUCTION TENDER
PRICE (IN CANADIAN DOLLARS) PER SHARE
AT WHICH SHARES ARE BEING DEPOSITED

This box **MUST** be completed if Shares are being deposited pursuant to an Auction Tender. Any Shares tendered that indicates more than one price for Shares tendered pursuant to an Auction Tender will be deemed to have been tendered at the lowest applicable price indicated.

Check only one box.

PRICE MUST BE IN CANADIAN DOLLARS

- | | | | |
|----------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <input type="checkbox"/> \$19.00 | <input type="checkbox"/> \$20.00 | <input type="checkbox"/> \$21.00 | <input type="checkbox"/> \$22.00 |
| <input type="checkbox"/> \$19.10 | <input type="checkbox"/> \$20.10 | <input type="checkbox"/> \$21.10 | |
| <input type="checkbox"/> \$19.20 | <input type="checkbox"/> \$20.20 | <input type="checkbox"/> \$21.20 | |
| <input type="checkbox"/> \$19.30 | <input type="checkbox"/> \$20.30 | <input type="checkbox"/> \$21.30 | |
| <input type="checkbox"/> \$19.40 | <input type="checkbox"/> \$20.40 | <input type="checkbox"/> \$21.40 | |
| <input type="checkbox"/> \$19.50 | <input type="checkbox"/> \$20.50 | <input type="checkbox"/> \$21.50 | |
| <input type="checkbox"/> \$19.60 | <input type="checkbox"/> \$20.60 | <input type="checkbox"/> \$21.60 | |
| <input type="checkbox"/> \$19.70 | <input type="checkbox"/> \$20.70 | <input type="checkbox"/> \$21.70 | |
| <input type="checkbox"/> \$19.80 | <input type="checkbox"/> \$20.80 | <input type="checkbox"/> \$21.80 | |
| <input type="checkbox"/> \$19.90 | <input type="checkbox"/> \$20.90 | <input type="checkbox"/> \$21.90 | |

If portions of shareholdings are being deposited at different prices, use a separate Letter of Transmittal for each price specified. See Instruction 5 of this Letter of Transmittal for further details.

BOX D
SPECIAL PAYMENT INSTRUCTIONS
(See Instructions 3, 4, 8 and 9)

To be completed **ONLY** if certificates for Shares not deposited or not purchased and/or the cheque for the Purchase Price for Shares purchased are to be issued in the name of someone other than the undersigned.

Issue to

Name _____
(Please Print)

Address _____

(Include Postal Code or Zip Code)

SIN/TIN _____

(Canadian Shareholders that are individuals must provide their Social Insurance No.; all U.S. Shareholders must provide their Taxpayer Identification No.)

BOX C
ODD LOTS
(See Instruction 6)

To be completed **ONLY** if Shares are being deposited by or on behalf of persons who beneficially own an Odd Lot. An Odd Lot means a beneficial shareholding of fewer than 100 Shares in the aggregate (an "**Odd Lot**").

The undersigned (check one):

- ☐ will be the beneficial owner of an aggregate of fewer than 100 Shares as of the close of business on the Expiry Date, all of which are deposited.
- ☐ is a broker, dealer, commercial bank, trust company or other nominee that (i) is depositing, for the beneficial owners thereof, Shares with respect to which it is the record owner, and (ii) believes, based upon representations made to it by each such beneficial owner, that such beneficial owner will own an aggregate of fewer than 100 Shares as of the close of business on the Expiry Date and is depositing all of such Shares.

BOX E
SPECIAL DELIVERY INSTRUCTIONS
(See Instructions 3, 4, 8 and 9)

To be completed **ONLY** if certificates for Shares not deposited or not purchased and/or the cheque for the Purchase Price for Shares purchased are to be sent to someone other than the undersigned, or to the undersigned at an address other than that shown below.

Mail: ☐ cheque and/or ☐ certificate(s) to:

Name _____
(Please Print)

Address _____

(Include Postal Code or Zip Code)

BOX F
HOLD FOR PICK-UP

- ☐ Hold cheques and/or Shares for pick-up at the office of the Depositary where Shares were deposited.

**BOX G
CURRENCY ELECTION**

☐ Check here if you wish to have your cash entitlement paid in U.S. dollars (US\$)

All cash payments will be made in Canadian dollars, unless Shareholders elect to use the Depositary's currency exchange services to convert their payment into, and have such payment made in, U.S. dollars by checking the box above. **If you do not check the above box, your payment will be issued in Cdn\$.**

Notice: By checking the box above, you acknowledge and agree that (a) the exchange rate for one Canadian dollar expressed in U.S. dollars will be the rate available from Computershare Trust Company of Canada, in its capacity as foreign exchange service provider, on the date on which the funds are converted, which rate will be based on the prevailing market rate on such date, and (b) the risk of any fluctuations in such rate, including risks relating to the particular date and time at which funds are converted, will be solely borne by you, the Shareholder. Computershare Trust Company of Canada will act as principal in such currency conversion transactions. If you wish to receive your payment in U.S. dollars, your certificate(s) and this validly-completed and duly-signed Letter of Transmittal must be delivered to the Depositary.

BOX H

☐ Check here if certificates for Deposited Shares are being delivered pursuant to a Notice of Guaranteed Delivery previously sent to the Toronto, Ontario office of the Depositary and complete the following:

Name of Registered Owners(s) _____

Date of Execution of Notice of Guaranteed Delivery _____

Window Ticket Number (if any) _____

Name of Eligible Institution Which Guaranteed Delivery _____

**BOX I
SHAREHOLDER(S) SIGN HERE
(See Instructions 3, 4 and 7)
(Shareholders in the U.S.: Please complete Form W-9)**

By signing below, the undersigned expressly agrees to the terms and conditions set out above.

Must be signed by registered owner(s) exactly as name(s) appear(s) on certificate(s) or on a security position listing or by person(s) authorized to become registered owner(s) by certificate(s) and documents transmitted with this Letter of Transmittal. If signature is by an attorney-in-fact, executor, administrator, trustee, guardian, officer of a corporation or another acting in a fiduciary or representative capacity, please set out the full title. See Instruction 7.

Authorized Signature _____
(Signature(s) of Shareholder or authorised representative)

Name(s) _____
(Please print)

Capacity _____

Address _____

(Include Postal Code or Zip Code)

Telephone _____

SIN/TIN _____

(Shareholders that are individuals must provide their Social Insurance No.;

All U.S. Shareholders must provide their Taxpayer Identification No. and completed Form W-9. See Instruction 10.)

Dated _____

BOX J
GUARANTEE OF SIGNATURE(S)
(See Instructions 3 and 4)

Authorized Signature _____
(Signature(s) of Shareholder or authorised representative)

Name of Guarantor _____
(Please print)

Title _____

Name of Firm _____

Address _____

_____ (Include Postal Code or Zip Code)

Area Code and Telephone Number _____

Email Address _____

Dated _____

INSTRUCTIONS

FORMING PART OF THE TERMS AND CONDITIONS OF THE OFFER

1. Use of Letter of Transmittal

- (a) This Letter of Transmittal, or a manually-executed photocopy thereof, properly completed and duly executed with the signatures guaranteed if required in accordance with Instruction 4 below, together with the accompanying certificate(s) representing the Deposited Shares (or, alternatively, book-entry confirmation with respect thereto) and all other documents required by the terms of the Offer and Circular and this Letter of Transmittal (or a manually-executed photocopy thereof) must be received by the Depositary at its Toronto, Ontario office address set out on the back cover page of this Letter of Transmittal prior to the Expiry Time, unless the Offer is extended or withdrawn or unless the procedure for guaranteed delivery set out in Instruction 2 below is used.
- (b) **The method of delivery of certificates representing Shares and all other required documents is at the option and risk of the depositing Shareholder.** If certificates representing Shares are to be sent by mail, registered mail with return receipt requested, properly insured, is recommended and the mailing must be made sufficiently in advance of the Expiry Date to permit delivery to the Depositary at or prior to the Expiry Time. Delivery will be effective only upon actual receipt of share certificates representing such Shares by the Depositary.
- (c) A Non-Registered Shareholder whose Shares are registered in the name of an investment dealer, stock broker, bank, trust company or other nominee should immediately contact such nominee for assistance in depositing their Shares under the Offer.

2. Procedure for Guaranteed Delivery

If a Shareholder wishes to deposit Shares pursuant to the Offer and cannot deliver certificates for such Shares, or the book-entry transfer procedures described in the Offer and Circular cannot be completed prior to the Expiry Time, or time will not permit all required documents to reach the Depositary prior to the Expiry Time, such Shares may nevertheless be deposited if all the following conditions are met:

- (a) such deposit is made by or through an Eligible Institution (as defined below);
- (b) a properly-completed and duly-executed Notice of Guaranteed Delivery, or a manually-executed photocopy thereof, in the form provided by TransForce (indicating the type of deposit and, in the case of an Auction Tender, the price per Share at which the Shares are being deposited) is received by the Depositary at its office in Toronto, Ontario set out on the back cover page of the Notice of Guaranteed Delivery, prior to the Expiry Time; and
- (c) the certificates for all Deposited Shares in proper form for transfer, together with a properly-completed and duly-executed Letter of Transmittal, or a manually-executed photocopy thereof, relating to such Shares, with signatures guaranteed by an Eligible Institution if so required in Instruction 4 below, and any other documents required by this Letter of Transmittal, are received by the Depositary at its Toronto, Ontario office address set out on the back cover page of this Letter of Transmittal before 5:00 p.m. (eastern time) on or before the third business day after the Expiry Date.

The Notice of Guaranteed Delivery may be delivered by hand, courier or mail or transmitted by facsimile transmission to the office of the Depositary in Toronto, Ontario, as set out in this Letter of Transmittal and the Notice of Guaranteed Delivery, and must include a guarantee by an Eligible Institution in the form set out in the Notice of Guaranteed Delivery. Delivery of the Notice of Guaranteed Delivery and this Letter of Transmittal and accompanying certificate(s) representing Shares and all other required documents to any office other than the Toronto, Ontario office of the Depositary specified in this Letter of Transmittal and the Notice of Guaranteed Delivery, as applicable, does not constitute delivery for purposes of satisfying a guaranteed delivery. The tender information specified in a Notice of Guaranteed Delivery will, in all circumstances, take precedence over any inconsistent tender information that is specified in the related Letter of Transmittal that is subsequently deposited.

An “**Eligible Institution**” means a Canadian Schedule I chartered bank, a member of the Securities Transfer Agents 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 National Association of Securities Dealers or banks and trust companies in the United States.

3. Signatures

This Letter of Transmittal must be completed and executed by the Shareholder accepting the Offer described above or by such holder’s duly-authorized representative in accordance with Instruction 7.

- (a) If this Letter of Transmittal is signed by the Registered Shareholder(s) of the accompanying certificate(s), such signature(s) on this Letter of Transmittal must correspond exactly with the name(s) as registered or as written on the face of such certificate(s) without any change whatsoever, and the certificate(s) need not be endorsed. If such deposited certificate(s) are owned of record by two or more joint holders, all such holders must sign this Letter of Transmittal.
- (b) Notwithstanding Instruction 3(a), if this Letter of Transmittal is executed by a person other than the Registered Shareholder(s) of the certificate(s) deposited herewith, or if the cheque(s) are to be issued or delivered to a person other than the Registered Shareholder(s), or if the certificate(s) representing Shares in respect of which the Offer is not being accepted are to be returned to a person other than such Registered Shareholder(s) or sent to an address other than the address of the Registered Shareholder(s) shown on the register(s) of Shareholders maintained by or on behalf of TransForce:
 - (i) the accompanying certificate(s) must be endorsed or be accompanied by an appropriate share transfer power of attorney, in either case, duly and properly completed by the Registered Shareholder(s); and
 - (ii) the signature on the endorsement panel of the certificate(s) or share transfer power of attorney must correspond exactly to the name(s) of the Registered Shareholder(s) as registered or as written on the face of the certificate(s) and must be guaranteed by an Eligible Institution, as noted in Instruction 4 below.

4. Guarantee of Signatures

No signature guarantee is required on this Letter of Transmittal if either:

- (a) this Letter of Transmittal is signed by the Registered Shareholder(s) exactly as the name(s) of the Registered Shareholder(s) appears on the Share certificate(s) deposited with this Letter of Transmittal and payment and delivery is to be made directly to such Registered Shareholder(s) at the address shown on the register(s) of Shareholders maintained by or on behalf of TransForce; or
- (b) such Shares are deposited by an Eligible Institution.

In all other cases, an Eligible Institution must guarantee all signatures on this Letter of Transmittal by completing Box J, “Guarantee of Signature(s)”. See Instruction 3.

5. Indication of Type of Tender and Price at Which Shares Are Being Deposited

- (a) To deposit Shares, the Shareholder should complete Box A, “Type of Tender”, on this Letter of Transmittal or, if applicable, on the Notice of Guaranteed Delivery, indicating whether he or she is depositing Shares pursuant to an Auction Tender or a Purchase Price Tender. **Only one box may be checked. The same Shares cannot be deposited (unless previously properly withdrawn as provided in the section of the Offer to Purchase entitled “Withdrawal Rights”) pursuant to both an Auction Tender and a Purchase Price Tender, or pursuant to Auction Tenders at more than one price.** However, if a Shareholder desires to deposit Shares in separate lots at a different price per Share and/or a different type of tender for each lot, such Shareholder must complete a separate Letter of Transmittal or, if applicable,

Notice of Guaranteed Delivery (or a Book-Entry Confirmation or Agent's Message in lieu thereof), for each lot and price per Share at which the Shareholder is depositing Shares.

- (b) For Shares to be properly deposited pursuant to an Auction Tender, the Shareholder must complete Box B, "Auction Tender Price (in Canadian Dollars) per Share at which Shares are Being Deposited", on this Letter of Transmittal indicating the price per Share in Canadian dollars at which he or she is depositing Shares. A Shareholder wishing to deposit portions of his or her Shares pursuant to Auction Tenders at different prices must complete a separate Letter of Transmittal for each price at which he or she wishes to deposit each such portion of his or her Shares. The same Shares cannot be deposited pursuant to Auction Tenders (unless previously properly withdrawn as provided in the section of the Offer to Purchase entitled "Withdrawal Rights") at more than one price. No price can be specified by Shareholders making a Purchase Price Tender. **In order to deposit Shares properly, one price, and only one price, under "Auction Tender Price (in Canadian Dollars) per Share at which Shares are Being Tendered" on each Letter of Transmittal must be checked if an Auction Tender is selected as the type of tender election. Any Shares tendered as an Auction Tender without a price indicated in the appropriate box in this Letter of Transmittal will be deemed to be a Purchase Price Tender. Any Shares tendered in an Auction Tender with more than one price indicated will be deemed to have been tendered at the lowest applicable price indicated. Shares deposited pursuant to an Auction Tender will be taken up only if the price specified in the Auction Tender is equal to or less than the Purchase Price.**

6. Odd Lots

As described in the section of the Offer to Purchase entitled "Number of Shares and Pro-Ration", if TransForce purchases any Shares, the Shares purchased first will consist of all Shares so deposited by any Shareholder who (A) beneficially owns in the aggregate fewer than 100 Shares as of the close of business on the Expiry Date, (B) validly deposits all such Shares prior to the Expiry Time under Auction Tenders at or below the Purchase Price or under Purchase Price Tender, and (C) checks (or ticks) Box C captioned "Odd Lots". Partial tenders will not qualify for the Odd Lot acceptance preference. The Odd Lot acceptance preference is not available to a holder of 100 or more Shares even if such holder has separate certificates for fewer than 100 Shares or holds fewer than 100 Shares in different accounts.

7. Fiduciaries, Representatives and Authorizations

Where this Letter of Transmittal is executed by a person on behalf of an executor, administrator, trustee, guardian, or on behalf of a corporation, partnership or association or is executed by any other person acting in a representative capacity, such person should so indicate when signing and this Letter of Transmittal must be accompanied by satisfactory evidence of the authority to act. Either TransForce or the Depositary, in its sole discretion, may require additional evidence of authority or additional documentation.

8. Delivery Instructions

If certificates for Shares not deposited or not purchased and/or cheques are to be issued in the name of a person other than the undersigned or if such certificates and/or cheques are to be sent to someone other than the undersigned or to the undersigned at a different address or if Share certificates and/or cheques for Shares are to be held for pick-up, Box D, "Special Payment Instructions", and/or Box E, "Special Delivery Instructions", and/or Box F, "Hold for Pick-Up", on this Letter of Transmittal must be completed, as applicable. If Box D, "Special Payment Instructions", is not completed, any cheque(s) will be mailed to the depositing Shareholder at the address of such Shareholder as it appears on the securities register(s) maintained by or on behalf of TransForce. If Box E, "Special Delivery Instructions", or Box F, "Hold for Pick-Up", is not completed, as applicable, certificates for Shares not deposited or not purchased will be mailed to the depositing Shareholder at the address of such holder as it appears on the securities register(s) maintained by or on behalf of TransForce.

9. Partial Deposits

If less than all of the Shares evidenced by any certificate are to be deposited, fill in the number of Shares which are to be deposited in the column entitled "Number of Shares Deposited" in Box 1. In such case, if any Deposited Shares are purchased, a new certificate for the remainder of the Shares evidenced by the old certificate(s) will be issued and sent to the registered holder, unless otherwise specified in Box D, "Special Payment Instructions", Box E, "Special Delivery Instructions" or Box F, "Hold for Pick-Up" on this Letter of Transmittal, as soon as practicable after the Expiry Date. All Shares represented by the certificate(s) listed and delivered to the Depositary are deemed to have been deposited unless

otherwise indicated. Note that this Instruction is not applicable to Shareholders who deposit their Shares by book-entry transfer.

10. Form W-9 for U.S. Shareholders

United States federal income tax law generally requires a U.S. Shareholder who receives cash in exchange for Shares to provide the Depositary with its correct Taxpayer Identification Number (“**TIN**”), which, in the case of a Shareholder who is an individual, is generally the individual’s social security number (SSN) and if an entity would generally be its employer identification number (EIN). If the Depositary is not provided with the correct TIN or an adequate basis for an exemption, such holder may be subject to penalties imposed under the Internal Revenue Code of 1986, as amended (the “**Code**”), as determined by the Internal Revenue Service (the “**IRS**”) and backup withholding in an amount equal to 28% of the gross proceeds of any payment received hereunder. If withholding results in an overpayment of taxes, a refund may be obtained by the U.S. Shareholder itself filing a U.S. tax return and seeking such refund as determined therein.

To prevent backup withholding, each U.S. Shareholder must provide such holder’s correct TIN by completing the Form W-9 set out in this document, which requires such holder to certify under penalty of perjury: (1) that the TIN provided is correct (or that such holder is awaiting a TIN); (2) that (i) the holder is exempt from backup withholding; (ii) the holder has not been notified by the IRS that it is subject to backup withholding as a result of a failure to report all interest or dividends; or (iii) the IRS has notified the holder that it is no longer subject to backup withholding; (3) that the holder is a U.S. citizen or other U.S. person (including an individual who is a U.S. citizen or a U.S. resident alien for U.S. tax purposes, a partnership, corporation, company or association created or organized in the U.S. or under the laws of the U.S.); and; (4) the *Foreign Account Tax Compliance Act* (“**FACTA**”) code(s) provided (if any) confirming that the holder is exempt from FATCA reporting is correct.

Exempt holders (which may include a corporation) are not subject to backup withholding and reporting requirements. To prevent possible erroneous backup withholding, an exempt holder must enter its correct TIN in Part I of Form W-9, write “Exempt” in Part II of such form, and sign and date the form. See the General Instructions and Specific Instructions on Form W-9 (the “**W-9Instructions**”) for additional instructions.

If Shares are held in more than one name or are not in the name of the actual owner, consult the section entitled “What Name and Number to Give the Requester” of the W-9 Instructions for information on which TIN to report.

If a U.S. Shareholder does not have a TIN, such holder should: (i) consult the enclosed W-9 Instructions for instructions on applying for a TIN, (ii) write “Applied For” in the space for the TIN in Part I of the Form W-9, and (iii) sign and date Part II of the Form W-9. In such case, the Depositary may withhold 28% of the gross proceeds of any payment made to such holder prior to the time a properly certified TIN is provided to the Depositary, and if the Depositary is not provided with a TIN within sixty (60) days, such amounts will be paid over to the IRS.

If the Form W-9 is not applicable to a U.S. Shareholder because such holder is not a U.S. person for United States federal income tax purposes, 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. An appropriate IRS Form W-8 (such as a W-8BEN, W-8BEN-E, W-8EXP or other applicable form) may be obtained from the Depositary or from the IRS website, www.irs.gov.

A SHAREHOLDER WHO FAILS TO PROPERLY COMPLETE THE FORM W-9 SET OUT IN THIS LETTER OF TRANSMITTAL OR, IF APPLICABLE, THE APPROPRIATE IRS FORM W-8 MAY BE SUBJECT TO BACKUP WITHHOLDING OF 28% (OR, IN THE CASE OF CERTAIN NON-U.S. PERSONS WHO ARE REQUIRED BUT FAIL TO FILE A PROPER FORM W-8BEN OR W-8BEN-E, WITHHOLDING OF 30%) OF THE GROSS PROCEEDS OF ANY PAYMENTS MADE TO SUCH HOLDER PURSUANT TO THE OFFER.

11. Currency of Payment

All amounts payable under the Offer will be paid in Canadian dollars; however, Shareholders can elect to use the Depositary’s currency exchange services to convert such payment into U.S. dollars by checking the appropriate box in Box G.

12. Miscellaneous

- (a) If the spaces provided in Box 1 of this Letter of Transmittal relating to the number and description of Deposited Shares are inadequate, the certificate number and/or the number of Deposited Shares should be listed on a separate signed schedule and attached to this Letter of Transmittal.
- (b) If Deposited Shares are registered in different forms (e.g. "John Doe" and "J. Doe"), a separate Letter of Transmittal should be signed for each different registration. No alternative, conditional or contingent deposits will be acceptable. All depositing Shareholders by execution of this Letter of Transmittal (or a manually-executed photocopy hereof) waive any right to receive any notice of the acceptance of Deposited Shares for payment, except as required by applicable laws.
- (c) The Offer and all contracts resulting from the acceptance thereof shall be governed by and construed in accordance with the laws of the Province of Québec and the laws of Canada applicable therein. Each party to any agreement resulting from the acceptance of the Offer unconditionally and irrevocably attorns to the exclusive jurisdiction of the courts of the Province of Québec and all courts competent to hear appeals therefrom.
- (d) Registered Shareholders who deposit their Shares directly to the Depositary will not be obligated to pay any brokerage fees or commissions. Non-Registered Shareholders who hold their Shares through an investment dealer, stock broker, commercial bank, trust company or other nominee should consult with such persons regarding whether fees or commissions will apply in connection with a deposit of Shares pursuant to the Offer.
- (e) Before completing this Letter of Transmittal, you are urged to read the accompanying Offer and Circular.
- (f) All questions as to the number of Shares to be accepted and taken up, the price per Share to be paid therefor, the form of documents and the validity, eligibility (including time of receipt) and acceptance for payment of any deposit of Shares, will be determined by TransForce, in its sole discretion, which determination shall be final and binding on all parties. The Corporation reserves the absolute right to reject any or all deposits of Shares judged by it not to be in proper form or which, in the opinion of its counsel, may be unlawful for it to accept under the laws of any jurisdiction. The Corporation also reserves the absolute right to waive any of the conditions of the Offer or any defect or irregularity in any deposit of Shares. No deposit of Shares will be deemed to be validly made until all defects and irregularities have been cured or waived. **Neither the Corporation nor the Depositary, or any other person will be under any duty to give notification of any defect or irregularity in deposits or incur any liability for failure to give any such notice.** The Corporation's interpretation of the terms and conditions of the Offer, the Offer and Circular, this Letter of Transmittal and the Notice of Guaranteed Delivery will be final and binding.
- (g) Additional copies of the Offer and Circular, this Letter of Transmittal and the Notice of Guaranteed Delivery may be obtained without charge on request from the Depositary at its addresses provided on the back cover page of this Letter of Transmittal.

13. Lost or Mutilated Certificates

If a certificate has been lost, destroyed, mutilated or misplaced, this Letter of Transmittal should be completed as fully as possible and forwarded together with a letter describing the loss, destruction, mutilation or misplacement (and the certificate representing the Shares in the case of mutilated certificates) to the Depositary at its office in Toronto, Ontario. The Depositary will forward such documentation to the transfer agent and registrar for the Shares so that the transfer agent may provide replacement instructions. If a certificate has been lost, destroyed, mutilated or misplaced, the foregoing action must be taken sufficiently in advance of the Expiry Time in order to obtain a replacement certificate in sufficient time to permit the Shares represented by the replacement certificate to be deposited to the Offer prior to the Expiry Time.

PRIVACY NOTICE

Computershare is committed to protecting individuals' personal information. In the course of providing our services, we receive non-public personal information from transactions we perform for investors, forms sent to us, other communications we have with investors or representatives, etc. This information could include name, address, social insurance number, taxpayer identification number, social security number, securities holdings and other financial information. We use this to administer investor accounts, to better serve investors' and clients' needs and for other lawful purposes relating to our services. We have prepared a *Privacy Code* to tell you more about our information practices and how personal information is protected. It is available at our website, www.computershare.com, or by writing us at 100 University Avenue, 8th Floor, Toronto, Ontario M5J 2Y1.

Request for Taxpayer Identification Number and Certification

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

Print or type
See Specific Instructions on page 2.

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

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

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:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

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

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

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

Also see *Special rules for partnerships* above.

What is FATCA reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴
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 this Offer is:



Computershare Trust Company of Canada

By Regular Mail:

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

Attention: Corporate Actions

By Hand, Courier or Registered Mail:

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

Attention: Corporate Actions

Toll Free: 1-800-564-6253

E-mail: corporateactions@computershare.com

Any questions or requests for assistance may be directed to the Depositary at the address and telephone number set out above. Additional copies of the Offer and Circular, this Letter of Transmittal and the Notice of Guaranteed Delivery may be obtained from the Depositary. Manually-executed photocopies of this Letter of Transmittal and the Notice of Guaranteed Delivery will be accepted. Shareholders may also contact their investment dealer, stock broker, commercial bank, trust company or other nominee for assistance concerning the Offer.