

The instructions accompanying this Letter of Transmittal should be read carefully before this Letter of Transmittal is completed. Your broker or other financial advisor can assist you in completing this Letter of Transmittal. You are also strongly encouraged to read the accompanying Offer and Circular (as defined herein) before completing this Letter of Transmittal.

This Letter of Transmittal is for use in accepting the Offer (as defined herein) by BHP Western Mining Resources International Pty Ltd, a company incorporated under the laws of Australia and wholly-owned by BHP Lonsdale Investments Pty Ltd, to purchase, on and subject to the terms of the Offer, all of the issued and outstanding Common Shares (as defined herein) (including all Common Shares which may become outstanding on or after the date of the Offer and prior to the Expiry Time (as defined herein)) of Noront Resources Ltd. other than Common Shares owned by BHP Western Mining Resources International Pty Ltd or any of its affiliates.

LETTER OF TRANSMITTAL

for deposit of Common Shares of

NORONT RESOURCES LTD.

pursuant to the Offer dated July 27, 2021 made by

BHP WESTERN MINING RESOURCES INTERNATIONAL PTY LTD

A wholly-owned subsidiary of

BHP LONSDALE INVESTMENTS PTY LTD

THE OFFER WILL BE OPEN FOR ACCEPTANCE UNTIL 11:59 P.M. (TORONTO TIME) ON NOVEMBER 9, 2021 (THE “EXPIRY TIME”), UNLESS THE OFFER IS ACCELERATED, EXTENDED OR WITHDRAWN IN ACCORDANCE WITH ITS TERMS.

USE THIS LETTER OF TRANSMITTAL IF:

1. YOU WISH TO ACCEPT THE OFFER AND ARE DEPOSITING COMMON SHARE CERTIFICATE(S); OR
2. YOU PREVIOUSLY DEPOSITED COMMON SHARES PURSUANT TO A NOTICE OF GUARANTEED DELIVERY.

SHAREHOLDERS WHO 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.

This Letter of Transmittal, properly completed and duly executed in accordance with the instructions set out herein, together with all other required documents (as described herein), must accompany certificates representing common shares (“**Common Shares**”) of Noront Resources Ltd. (“**Noront**”) deposited pursuant to the offer dated July 27, 2021 (the “**Offer**”) made by BHP Western Mining Resources International Pty Ltd (the “**Offeror**”), a company incorporated under the laws of Australia and wholly-owned by BHP Lonsdale Investments Pty Ltd (“**BHP Lonsdale**”), to purchase, on the terms and subject to the conditions of the Offer, all of the issued and outstanding Common Shares (other than Common Shares owned by the Offeror or any of its affiliates), including any Common Shares that may become issued and outstanding after the date of the Offer but prior to the Expiry Time upon the exercise, exchange or conversion of (i) options (the “**Options**”) under the amended and restated option plan of Noront, re-approved by Shareholders on June 9, 2021, (ii) awards made under Noront’s 2012 share awards plan, as amended and re-approved by Shareholders on September 3, 2020 (“**Share Awards**”), (iii) warrants to acquire Common Shares

(“Warrants”), or (iv) any other securities of Noront that are exercisable or exchangeable for or convertible into Common Shares (collectively, the “Convertible Securities”), at a price of \$0.55 in cash per Common Share (the “Offer Price”), and must be received by Kingsdale Advisors (the “Depositary”) at or prior to the Expiry Time at the office address indicated on the back page of this Letter of Transmittal.

Holders of Common Shares (“Shareholders”) whose Common Shares are held through CDS may accept the Offer by following the procedures for a book-entry transfer established by CDS, provided that a Book-Entry Confirmation through CDSX is received by the Depositary at the office address indicated on the back page of this Letter of Transmittal at or prior to the Expiry Time. The Depositary has established an account at CDS for the purpose of the Offer. Any financial institution that is a participant in CDS may make a book-entry transfer of a Shareholder’s Common Shares into the Depositary’s account in accordance with CDS procedures for such transfer. Delivery of Common Shares to the Depositary by means of a book-entry transfer will constitute a valid deposit of such Common Shares under the Offer provided that a Book-Entry Confirmation through CDSX is received by the Depositary at the office address indicated on the back page of this Letter of Transmittal at or prior to the Expiry Time.

Shareholders who, through their respective CDS participants, utilize CDSX to accept the Offer through a book-entry transfer of their holdings into the Depositary’s account with CDS will be deemed to have completed and submitted a Letter of Transmittal and to be bound by the terms hereof and therefore such instructions received by the Depositary are considered a valid deposit under and in accordance with the terms of the Offer provided that a Book-Entry Confirmation through CDSX is received by the Depositary at the office address indicated on the back page of this Letter of Transmittal at or prior to the Expiry Time.

Shareholders wishing to validly deposit Common Shares pursuant to the Offer but whose certificate(s) representing such Common Shares is (are) not immediately available or whose certificates and all other required documents cannot be delivered to the Depositary at or prior to the Expiry Time must deposit their Common Shares according to the guaranteed delivery procedure set out in Section 3 of the Offer to Purchase, “*Manner of Acceptance – Procedure for Guaranteed Delivery*” by using the accompanying Notice of Guaranteed Delivery (printed on PINK paper) or a manually executed facsimile thereof. See Instruction 2 below, “*Procedure for Guaranteed Delivery*”.

The terms and conditions of the Offer are incorporated by reference in this Letter of Transmittal. The Offer to Purchase and accompanying Circular dated July 27, 2021 (the “Offer and Circular”) contain important information and Shareholders are urged to read the Offer and Circular in its entirety. Capitalized terms used but not 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.

Shareholders should carefully consider the income tax consequences of accepting the Offer and depositing the Common Shares to the Offer. Certain tax considerations are discussed in Section 19 of the Circular, “*Certain Canadian Federal Income Tax Considerations*”. **All Shareholders are urged to consult their own tax and legal advisors as to the application of Canadian or other income tax laws, as applicable, to their particular circumstances.**

All references to “\$” and “dollars” in this Letter of Transmittal are in Canadian dollars, except where otherwise indicated.

The Depositary and Information Agent (whose address and other contact information are on the back page of this Letter of Transmittal) or your broker or other financial advisor can assist you in completing this Letter of Transmittal. Shareholders whose Common Shares are registered in the name of an investment advisor, stockbroker, bank, trust company or other nominee should immediately contact such nominee for assistance in validly depositing their Common Shares if they wish to accept the Offer. Intermediaries may establish cut-off times that are prior to the Expiry Time. Such Shareholders must instruct their broker or other intermediary promptly if they wish to validly deposit their Common Shares.

This Letter of Transmittal is for use by registered Shareholders of Noront only and is not to be used by non-registered Shareholders. Most Shareholders are non-registered Shareholders because the Common Shares they beneficially own are not registered in their names but are instead registered in the name of an intermediary, such as a broker, investment

dealer, bank, trust company or other intermediary, or in the name of a depository such as CDS Clearing and Depository Services Inc. in which the intermediary through which the Shareholders own Shares is a participant. If you are a non-registered Shareholder, you should contact your intermediary if you have questions regarding this process and carefully follow the instructions from the intermediary that holds Common Shares on your behalf in order to deposit your Common Shares. You should not complete this Letter of Transmittal unless specifically instructed to do so by your intermediary.

DELIVERY OF THIS LETTER OF TRANSMITTAL TO AN ADDRESS OTHER THAN THE OFFICE ADDRESS OF THE DEPOSITARY INDICATED ON THE BACK PAGE OF THIS LETTER OF TRANSMITTAL WILL NOT CONSTITUTE A VALID DELIVERY TO THE DEPOSITARY.

YOU MUST SIGN THIS LETTER OF TRANSMITTAL IN THE APPROPRIATE SPACE PROVIDED BELOW.

ALL U.S. SHAREHOLDERS OR PERSONS ACTING ON BEHALF OF A U.S. SHAREHOLDER MUST COMPLETE BLOCK C AND SHOULD COMPLETE AND SUBMIT EITHER THE INTERNAL REVENUE SERVICE (“IRS”) FORM W-9 ATTACHED AS APPENDIX A HERETO OR THE APPROPRIATE IRS FORM W-8. SEE INSTRUCTION 8.

Please read carefully the Offer and Circular and the Instructions set forth below before completing this Letter of Transmittal. Delivery of this Letter of Transmittal to an address other than the address set forth on the back page of this Letter of Transmittal will not constitute a valid delivery. If Common Shares are registered in different names, a separate Letter of Transmittal must be submitted for each different registration.

TO: BHP Western Mining Resources International Pty Ltd

AND TO: BHP Lonsdale Investments Pty Ltd

AND TO: Kingsdale Partners LP, as Depository, at its applicable office set out herein

The undersigned hereby surrenders to the Offeror the enclosed certificate(s) representing Common Shares deposited under the Offer described below. Subject only to the provisions of the Offer regarding withdrawal, the undersigned irrevocably accepts the Offer for such Common Shares upon the terms and conditions contained in the Offer and hereby assigns all right, title and interest therein to the Offeror. The following are the details of the enclosed certificate(s):

BOX 1			
DESCRIPTION OF COMMON SHARES DEPOSITED UNDER THE OFFER			
(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 Common Shares are Registered (please print and fill in exactly as name(s) appear(s) on certificate(s))	Number of Common Shares Represented by Certificate	Number of Common Shares Deposited*
TOTAL:			

* Unless otherwise indicated, the total number of Common Shares evidenced by all certificates delivered will be deemed to have been deposited. See Instruction 7 of this Letter of Transmittal, "Partial Deposits".

The undersigned hereby acknowledges that there will be a binding agreement between the undersigned and the Offeror, effective immediately following the time at which the Offeror takes up the Common Shares deposited by the undersigned and covered by this Letter of Transmittal (the "**Deposited Common Shares**"), in accordance with the terms and subject to the conditions of the Offer and this Letter of Transmittal. The undersigned represents and warrants that:

- (i) the undersigned has received and reviewed the Offer and Circular;
- (ii) the undersigned has full power and authority to execute and deliver this Letter of Transmittal and deposit, sell, assign and transfer the Deposited Common Shares and all rights and benefits arising from such Deposited Common Shares including, without limitation, any and all dividends, distributions, payments, securities, property or other interests that may be declared, paid, accrued, issued, distributed, made or transferred on or in respect of the Deposited Common Shares or any of them on and after the date of the Offer, including, without limitation, any dividends, distributions or payments on such dividends, distributions, payments, securities, property or other interests (collectively, "**Distributions**") to the Offeror;
- (iii) the undersigned owns the Deposited Common Shares and any Distributions deposited under the Offer;

- (iv) the Deposited Common Shares (and any Distributions) have not been sold, assigned or transferred, nor has any agreement been entered into to sell, assign or transfer any of the Deposited Common Shares or Distributions to any other person;
- (v) the deposit of the Deposited Common Shares (and any Distributions) complies with applicable Laws;
- (vi) all information inserted by the undersigned into this Letter of Transmittal is complete, true and accurate; and
- (vii) when the Deposited Common Shares (and any Distributions) are taken up and paid for by the Offeror, the Offeror will acquire good title thereto (and to any Distributions), free and clear of all liens, restrictions, charges, encumbrances, adverse interests, equities, claims and rights of others.

These representations and warranties shall survive the completion of the Offer and the delivery to the Depository of the Deposited Common Shares.

IN CONSIDERATION OF THE OFFER AND FOR VALUE RECEIVED, on the terms and subject to the conditions set forth in the Offer and in this Letter of Transmittal, subject only to withdrawal rights set out in the Offer, the undersigned irrevocably accepts the Offer for and in respect of the Deposited Common Shares and, unless deposit is made pursuant to the procedure for book entry transfer, delivers to the Offeror the enclosed Common Share certificate(s) representing, or other evidence of ownership of, the Deposited Common Shares and, on and subject to the terms and conditions of the Offer, deposits, sells, assigns and transfers to the Offeror all right, title and interest in and to the Deposited Common Shares and in and to all rights and benefits arising from such Deposited Common Shares, whether or not separated from the Common Shares, and any and all Distributions.

The undersigned acknowledges that under certain circumstances the Offeror may, among other things, vary (including by abridging the period during which Common Shares may be deposited under the Offer where permitted by Law), extend or terminate the Offer. See Section 5 of the Offer to Purchase, “*Extension, Variation or Change in the Offer*”.

If, on or after the date of the Offer, Noront should divide, combine, reclassify, consolidate, convert or otherwise change any of the Common Shares or its capitalization, issue any Common Shares, or issue, grant or sell any Convertible Securities, or disclose that it has taken or intends to take any such action, then the Offeror may, in its sole discretion and without prejudice to its rights under Section 4 of the Offer to Purchase, “*Conditions of the Offer*”, make such adjustments as it considers appropriate to the purchase price and other terms of the Offer (including, without limitation, the type of securities offered to be purchased and the amount payable therefor) to reflect such division, combination, reclassification, consolidation, conversion, issuance, grant, sale or other change. See Section 5 of the Offer to Purchase, “*Extension, Variation or Change in the Offer*”.

Common Shares and any Distributions acquired under the Offer shall be transferred by the Shareholder and acquired by the Offeror free and clear of all liens, restrictions, charges, encumbrances, claims and equities and together with all rights and benefits arising therefrom, including, without limitation, the right to any and all Distributions which may be accrued, declared, paid, issued, distributed, made or transferred on or after the date of the Offer on or in respect of the Common Shares, whether or not separated from the Common Shares. See Section 3 of the Offer to Purchase, “*Manner of Acceptance – Dividends and Distributions*”.

If, on or after the date of the Offer, Noront should declare, set aside or pay any dividend or declare, make or pay any other distribution or payment on or declare, allot, reserve or issue any securities, rights or other interests with respect to any Common Share, which is or are payable or distributable to Shareholders on a record date prior to the date of transfer into the name of the Offeror or its nominee or transferee on the securities register maintained by or on behalf of Noront in respect of Common Shares accepted for purchase under the Offer, then (and without prejudice to its rights under Section 4 of the Offer to Purchase, “*Conditions of the Offer*”): (i) in the case of any such cash dividends, distributions or payments that in an aggregate amount do not exceed the purchase price per Common Share payable, the amount of the dividends, distributions or payments will be received and held by the depositing Shareholder for the

account of the Offeror until the Offeror pays for such Common Shares and the purchase price per Common Share payable by the Offeror pursuant to the Offer will be reduced by the amount of any such dividend, distribution or payment, and (ii) in the case of any such cash dividends, distributions or payments that in an aggregate amount exceeds the purchase price per Common Share payable by the Offeror pursuant to the Offer, or in the case of any non-cash Distributions, the whole of any such Distributions (and not simply the portion that exceeds the purchase price per Common Share payable by the Offeror under the Offer) will be received and held by the depositing Shareholder for the account of the Offeror and will be promptly remitted and transferred by the depositing Shareholder to the Depository for the account of the Offeror, accompanied by appropriate documentation of transfer. Pending such remittance, the Offeror will be entitled to all rights and privileges as the owner of any such Distributions and may withhold the entire purchase price payable by the Offeror under the Offer or deduct from the consideration payable by the Offeror under the Offer the amount or value thereof, as determined by the Offeror in its sole discretion.

The undersigned surrenders to the Offeror, effective at and after the time (the “**Take-Up Time**”) that the Offeror takes up the Deposited Common Shares, all right, title and interest in and to the Deposited Common Shares and irrevocably constitutes and appoints each director and officer of the Offeror or BHP Lonsdale (each, an “**Appointee**”), and any other person designated by the Offeror in writing, as the true and lawful agent, attorney, attorney-in-fact and proxy of the holder of the Deposited Common Shares (which Deposited Common Shares upon being taken up are, together with any Distributions thereon, hereinafter referred to as the “**Purchased Securities**”), with respect to such Purchased Securities, with full power of substitution and resubstitution (such powers of attorney, being coupled with an interest, being irrevocable). This Letter of Transmittal authorizes an Appointee, in the name of and on behalf of such Shareholder:

- (i) to register or record the transfer and/or cancellation of such Purchased Securities, to the extent consisting of securities, on the appropriate securities registers maintained by or on behalf of Noront;
- (ii) for so long as any such Purchased Securities are registered or recorded in the name of such Shareholder, to exercise any and all rights of such Shareholder including, without limitation, the right to vote, to execute and deliver (provided the same is not contrary to applicable Laws), as and when requested by the Offeror or BHP Lonsdale, any and all instruments of proxy, authorizations or consents in form and on terms satisfactory to the Offeror and BHP Lonsdale in respect of any or all Purchased Securities, to revoke any such instruments, authorizations or consents given prior to or after the Take-Up Time, and to designate in any such instruments, authorizations or consents any person or persons as the proxyholder of such Shareholder in respect of such Purchased Securities for all purposes including, without limitation, in connection with any meeting or meetings (whether annual, special or otherwise, or any adjournments thereof, including, without limitation, any meeting to consider a Subsequent Acquisition Transaction) of holders of relevant securities of Noront;
- (iii) to execute, endorse and negotiate, for and in the name of and on behalf of such Shareholder, any and all cheques or other instruments representing any Distributions payable to or to the order of, or endorsed in favour of, such Shareholder; and
- (iv) to exercise any other rights of a Shareholder with respect to such Purchased Securities.

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

The undersigned accepts the Offer under the terms of this Letter of Transmittal (including by 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 the undersigned at any time with respect to the Deposited Common Shares or any Distributions. 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 Common Shares or any Distributions by or on behalf of the depositing Shareholder unless the Deposited Common Shares are not taken up and paid for under the Offer or are properly withdrawn in accordance with Section 7 of the Offer to Purchase, “*Withdrawal of Deposited Common Shares*”.

The undersigned also agrees not to vote any of the Purchased Securities at any meeting (whether annual, special or otherwise or any adjournments thereof, including, without limitation, any meeting to consider a Subsequent Acquisition Transaction) of holders of relevant securities of Noront, and, except as may otherwise be agreed with the Offeror and BHP Lonsdale, not to exercise any of the other rights or privileges attached to the Purchased Securities, and agrees to execute and deliver to the Offeror any and all instruments of proxy, authorizations or consents in respect of all or any of the Purchased Securities, and agrees to designate or appoint in any such instruments of proxy, authorizations or consents, the person or persons specified by the Offeror as the proxy or the proxy nominee or nominees of the holder of the Purchased Securities. Upon such appointment, all prior proxies and other authorizations (including all appointments of any agent, attorney or attorney-in-fact) or consents given by the holder of such Purchased Securities with respect thereto will be revoked and no subsequent proxies or other authorizations or consents may be given by such person with respect thereto.

The undersigned covenants to execute, upon request of the Offeror, 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 the Offeror and to give effect to the covenants of the undersigned under the terms of the Offer. Each authority herein conferred or agreed to be conferred is, to the extent permitted by applicable Laws, irrevocable and may be exercised during any subsequent legal incapacity of the undersigned and shall, to the extent permitted by applicable Laws, survive the death or incapacity, bankruptcy or insolvency of the undersigned and all obligations of the undersigned herein shall be binding upon the heirs, executors, administrators, attorneys, personal representatives, successors and assigns of the undersigned.

The Depositary will act as the agent of persons who have validly deposited Common Shares in acceptance of the Offer for the purposes of receiving payment from the Offeror and transmitting such payment to such persons, and receipt of payment by the Depositary will be deemed to constitute receipt of payment by persons validly depositing Common Shares under the Offer.

All cash payments by the Offeror for Common Shares taken up and paid for under the Offer will be made in Canadian dollars.

Settlement with each Shareholder who has validly deposited (and not properly withdrawn) Common Shares under the Offer will be made by the Depositary issuing or causing to be issued a cheque (except for payments in excess of \$25 million, which will be made by wire transfer, as set out in this Letter of Transmittal) payable in Canadian funds in the amount to which the person depositing Common Shares is entitled. Unless otherwise directed by this Letter of Transmittal, the cheque will be issued in the name of the registered holder of the Common Shares so validly deposited. Unless the person depositing the Common Shares makes specific alternative arrangements with the Depositary, the cheque will be forwarded by first class mail to such person at the address specified in this Letter of Transmittal. If no such address is specified, the cheque will be sent to the address of the registered holder as shown on the securities register maintained by or on behalf of Noront. Cheques mailed in accordance with this paragraph will be deemed to be delivered at the time of mailing. Pursuant to applicable Laws, the Offeror may, in certain circumstances, be required to make withholdings from the amount otherwise payable to a Shareholder.

The undersigned further understands and acknowledges that under no circumstance will interest accrue or any amount be paid by the Offeror or the Depositary by reason of any delay in making payments for Common Shares to any person on account of Common Shares accepted for payment under the Offer.

Pursuant to rules of the Canadian Payments Association, a \$25 million ceiling has been established on cheques, bank drafts and other paper-based payments processed through Canada's clearing system. As a result, any payment to the undersigned in excess of \$25 million will be effected by the Depositary by wire transfer in accordance with the Large Value Transfer System Rules established by the Canadian Payments Association. Accordingly, settlement with the undersigned involving a payment in excess of \$25 million, if applicable, will be made only in accordance with wire transfer instructions provided by the undersigned to the Depositary in writing. In the event wire transfer instructions are required as set out above, the Depositary will contact the undersigned promptly following the Expiry Time for purposes of obtaining wire transfer instructions. Any delay in payment by the Depositary resulting from the provision by the undersigned of wire transfer instructions will not entitle the undersigned to interest or other compensation in addition to the amounts to which the undersigned is entitled pursuant to the Offer.

The Offer is being made only for Common Shares and is not being made for any Options, Share Awards, Warrants or other Convertible Securities.

The Offeror, BHP Lonsdale and Noront agreed in the Support Agreement that, between the date of the Support Agreement and the Effective Time, subject to the terms of the Option Plan and the Share Awards Plan, applicable securities Laws and the receipt of any necessary approvals, Noront shall take such actions as may be necessary or desirable: (i) to provide that all Options vest no later than immediately prior to the expiry of the initial deposit period for the Offer and that each holder of vested Options shall be entitled to exercise such Options, in accordance with their terms, and thereby acquire Common Shares, and (ii) including amending the terms of the Share Awards Plan to satisfy the obligations to the holders of Share Awards with Common Shares and to permit the exercise of all Share Awards that are exercisable for Common Shares and the deposit of all Common Shares in respect of the outstanding Share Awards conditional upon the Offeror confirming that all conditions other than the Minimum Tender Condition have been satisfied or waived (other than conditions that can only be satisfied as of the Effective Time), and that at least 50% of the shares not held by the Offeror and its affiliates have been tendered to the Offer or will have been tendered to the Offer upon the deposit of all Common Shares to be deposited pursuant to the applicable provision of the Support Agreement (with the conditional exercise to be effected immediately prior to the Offeror first taking up Common Shares under the Offer). Noront has also agreed: (i) to allow all outstanding Options and Share Awards to be exercised prior to the Effective Time and not to grant any additional Options, Share Awards or other rights to purchase or acquire Common Shares or make any amendments to outstanding Options or Share Awards without the prior written consent of the Offeror; and (ii) to take all actions necessary to ensure that Options and Share Awards that are not exercised prior to the Effective Time shall either be cancelled or otherwise dealt with in a manner satisfactory to the Offeror prior to the Effective Time. See Section 5 of the Circular, “*Support Agreement — Outstanding Noront Options and Share Awards*”. The Offeror understands that there are no Convertible Securities outstanding other than the Options, the Share Awards, the Warrants and the Wyloo Convertible Loan.

The tax consequences to holders of Convertible Securities of exercising, exchanging or converting such securities are not described in Section 19 of the Circular, “*Certain Canadian Federal Income Tax Considerations*”. Holders of Convertible Securities should consult their tax advisors for advice with respect to potential income tax consequences to them in connection with the decision whether to exercise, exchange or convert their Convertible Securities.

The undersigned acknowledges that the undersigned will not receive payment in respect of the Deposited Common Shares unless the Offeror takes up and pays for Common Shares under the Offer and the certificate(s), if applicable, representing the Deposited Common Shares owned by the undersigned have been timely received by the Depository at the office address indicated on the back page of this Letter of Transmittal, together with such additional documents as the Depository may require, and until the same are processed for payment by the Depository.

The undersigned acknowledges that the Offer is not being made to, nor will deposits be accepted from or on behalf of, Shareholders in any jurisdiction in which the making or acceptance thereof would not be in compliance with the Laws of such jurisdiction.

Any Deposited Common Shares that are not taken up and paid for by the Offeror pursuant to the terms and conditions of the Offer for any reason, including if the Offer is withdrawn or not completed, will be returned, at the Offeror’s expense, to the depositing Shareholder as soon as practicable after the Expiry Time or withdrawal of the Offer, by either (i) sending certificates representing the Common Shares not purchased by first-class insured mail to the address of the depositing Shareholder specified in this Letter of Transmittal or, if such name or address is not so specified, in such name and to such address as shown on the securities register maintained by or on behalf of Noront, or (ii) in the case of Common Shares validly deposited by book-entry transfer of such Common Shares pursuant to the procedures set out in Section 3 of the Offer to Purchase, “*Manner of Acceptance — Acceptance by Book-Entry Transfer*”, such Common Shares will be credited to the depositing holder’s account maintained with CDS.

Shareholders will not be required to pay any fee or commission if they accept the Offer by validly depositing their Common Shares directly with the Depository. However, a broker or other nominee through whom a Shareholder owns Common Shares may charge a fee to validly deposit any such Common Shares on behalf of the Shareholder. Shareholders should consult their investment advisors, stock brokers or other nominees to determine whether any charges will apply. Shareholders should contact the Depository and

Information Agent or a broker or dealer for assistance in accepting the Offer and in validly depositing Common Shares with the Depositary.

All questions as to the validity, form, eligibility (including, without limitation, timely receipt) and acceptance of any Common Shares deposited pursuant to the Offer will be determined by the Offeror in its sole discretion. Depositing Shareholders agree that such determination shall be final and binding. The Offeror reserves the absolute right to reject any and all deposits which it determines not to be in proper form or which may be unlawful to accept under the Laws of any applicable jurisdiction. The Offeror reserves the absolute right to waive any defects or irregularities in any deposit of any Common Shares or to accept any deposit of any Common Shares following the Expiry Time. **There shall be no duty or obligation on the Offeror, BHP Lonsdale, the Depositary or any other person to give notice of any defects or irregularities in any deposit and no liability shall be incurred by any of them for failure to give any such notice.** The Offeror's interpretation of the terms and conditions of the Offer, the Circular, this Letter of Transmittal, the Notice of Guaranteed Delivery and any other related documents will be final and binding. The Offeror reserves the right to permit the Offer to be accepted in a manner other than that set out in Section 3 of the Offer to Purchase, "*Manner of Acceptance*".

A Shareholder will be deemed not to have accepted the Offer if such Shareholder does not make the representations set out herein. The Offeror reserves the right, in its sole discretion, to investigate, in relation to any acceptance, whether the representations could have been truthfully given by the relevant Shareholder and, if such investigation is made and as a result the Offeror determines that such representation could not have been so given, such acceptance shall not be valid.

By reason of the use by the undersigned of an English language form of Letter of Transmittal, the undersigned shall be deemed to have required that any contract evidenced by the Offer as accepted through this Letter of Transmittal, as well as all documents related thereto, be drawn exclusively in the English language. *En raison de l'usage d'une lettre d'envoi en langue anglaise par le soussigné, le soussigné est réputé avoir requis que tout contrat attesté par l'offre et son acceptation par cette lettre d'envoi, de même que tous les documents qui s'y rapportent, soient rédigés exclusivement en langue anglaise.*

SHAREHOLDER INFORMATION AND INSTRUCTIONS

Before signing this Letter of Transmittal, please review carefully and complete the following boxes, as appropriate.

BLOCK A
PAYMENT INSTRUCTIONS
ISSUE CHEQUE(S) IN THE NAME OF:
(please print or type)

(Name)

(Street Address and Number)

(City and Province/State)

(Country and Postal or Zip Code)

(Telephone – Business Hours)

(Tax Identification, Social Insurance or Social Security Number)

BLOCK B
DELIVERY INSTRUCTIONS
SEND CHEQUE
 Same as address in Block A
or
 TO *(please print or type)*:

(Name)

(Street Address and Number)

(City and Province/State)

(Country and Postal or Zip Code)

(Telephone – Business Hours)

(Tax Identification, Social Insurance or Social Security Number)

***The delivery instructions given in this Block B will also be used to return certificates for Common Shares if required for any reason.

BLOCK C
STATUS AS U.S. SHAREHOLDER

TO BE COMPLETED BY ALL SHAREHOLDERS BY SELECTING ONE BOX BELOW

(See Instruction 8)

Indicate whether you are a U.S. Shareholder or are acting on behalf of a U.S. Shareholder:

- The person signing on Block E represents that it is not a U.S. Shareholder and is not acting on behalf of a U.S. Shareholder.

- The person signing on Block E is a U.S. Shareholder or is acting on behalf of a U.S. Shareholder.

A "U.S. Shareholder" is any holder of Common Shares that is either (A) providing an address in Block A or B that is located within the United States or any territory or possession thereof or (B) that is a U.S. Person for Tax Purposes as described in Instruction 8.

If you are a U.S. Shareholder or are acting on behalf of a U.S. Shareholder, you must generally complete IRS Form W-9 attached as Appendix A hereto or the appropriate IRS Form W-8, as provided in Instruction 8, in order to avoid possible U.S. backup withholding.

BLOCK D
DEPOSIT PURSUANT TO NOTICE OF GUARANTEED DELIVERY

CHECK HERE IF COMMON SHARES ARE BEING DEPOSITED PURSUANT TO A NOTICE OF GUARANTEED DELIVERY PREVIOUSLY SENT TO THE DEPOSITARY AT THE ADDRESS INDICATED ON THE BACK PAGE OF THIS LETTER OF TRANSMITTAL AND COMPLETE THE FOLLOWING: *(please print or type)*

Name of Registered Shareholder _____

Date of Execution of Guaranteed Delivery _____

Window Ticket Number (if any) _____

Name of Institution which Guaranteed Delivery _____

SHAREHOLDER SIGNATURE

By signing below, the undersigned expressly agrees to the terms and conditions set forth herein.

This Letter of Transmittal must be signed below by the registered Shareholder(s) exactly as the name(s) appear(s) on the certificates representing the Deposited Common Shares, or on a security position listing or by person(s) authorized to become registrant holder(s) by certificates and documents transmitted herewith, or, pursuant to Instruction 5, by a fiduciary or authorized representative.

BLOCK E SIGNATURE GUARANTEE	
Signature guaranteed by (if required under Instruction 4):	Dated: _____
_____ Authorized Signature of Guarantor	_____ Signature of Shareholder or Authorized Representative (see Instructions 3, 4 and 5)
_____ Name of Guarantor (please print or type)	_____ Name of Shareholder or Authorized Representative (please print or type)
_____ Address of Guarantor (please print or type)	_____ Daytime telephone number and facsimile number of Shareholder or Authorized Representative
	_____ Tax Identification, Social Insurance or Social Security Number
	_____ Address

INSTRUCTIONS

1. Use of Letter of Transmittal

- (a) To receive payment for Deposited Common Shares, this Letter of Transmittal or a manually executed facsimile hereof, properly completed and duly executed, with the signature(s) guaranteed if required in accordance with Instruction 4 below, together with the accompanying certificate(s) representing the Deposited Common Shares (or, alternatively, Book Entry Confirmation with respect thereto) and all other documents required by the terms of the Offer and this Letter of Transmittal, must be physically received by the Depositary at the office address indicated on the back page of this Letter of Transmittal at or prior to 11:59 p.m. (Toronto time) on November 9, 2021, the Expiry Time, unless the Offer is accelerated, extended or withdrawn or unless the procedure for guaranteed delivery set out in Instruction 2 below is used.
- (b) The method used to deliver this Letter of Transmittal, any accompanying certificate(s) representing Common Shares and all other required documents is at the option and risk of the Shareholder depositing these documents. The Offeror recommends that these documents be delivered by registered mail, with return receipt requested, and that proper insurance be obtained. It is suggested that any such mailing be made sufficiently in advance of the Expiry Time to permit delivery to the Depositary before the Expiry Time. Delivery will only be effective upon actual physical receipt by the Depositary at the address indicated on the back page of this Letter of Transmittal.
- (c) Shareholders whose Common Shares are registered in the name of an investment advisor, stockbroker, bank, trust company or other nominee should immediately contact such nominee for assistance in validly depositing their Common Shares if they wish to accept the Offer in order to take the necessary steps to be able to validly deposit such securities under the Offer. Intermediaries may establish cut-off times that are prior to the Expiry Time. Shareholders must instruct their broker or other intermediary promptly if they wish to deposit their Common Shares.

2. Procedure for Guaranteed Delivery

If a registered Shareholder wishes to deposit Common Shares pursuant to the Offer and: (i) the certificate(s) representing such Common Shares is (are) not immediately available or (ii) the certificates and all other required documents cannot be delivered to the Depositary at or prior to the Expiry Time, such Common Shares may nevertheless be validly deposited under the Offer provided that all of the following conditions are met:

- (a) the deposit is made by or through an Eligible Institution (as defined herein);
- (b) a properly completed and executed Notice of Guaranteed Delivery (printed on **PINK** paper) in the form accompanying the Offer and Circular, or a manually executed facsimile thereof, including the guarantee of delivery by an Eligible Institution in the form set out in the Notice of Guaranteed Delivery, is received by the Depositary at the address indicated in the Notice of Guaranteed Delivery at or prior to the Expiry Time; and
- (c) the certificate(s) representing all Deposited Common Shares in proper form for transfer, together with this Letter of Transmittal, or a manually executed facsimile thereof, properly completed and duly executed as required by the instructions set out in this Letter of Transmittal (including signature guarantee if required) and all other documents required by the terms of the Offer and this Letter of Transmittal, are received by the Depositary at the address indicated in this Letter of Transmittal prior to 5:00 p.m. (Toronto time) on the third trading day on the TSXV after the Expiry Time.

The Notice of Guaranteed Delivery must be delivered by courier, e-mailed (with original to follow) or mailed to the Depositary at the office address indicated on the back page of the Notice of Guaranteed Delivery at or prior to the Expiry Time 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 Common Shares and all other required documents to an address

or e-mail address other than those specified in the Notice of Guaranteed Delivery does not constitute delivery for purposes of satisfying a guaranteed delivery. The deposit information specified in a Notice of Guaranteed Delivery will, in all circumstances, take precedence over any inconsistent deposit information that is specified in the related Letter of Transmittal that is subsequently deposited.

An “**Eligible Institution**” means a Canadian Schedule I chartered bank, or an eligible guarantor institution with membership in an approved Medallion signature guarantee program, including certain trust companies in Canada, a member of the Securities Transfer Agents Medallion Program (STAMP), a member of the Stock Exchanges Medallion Program (SEMP) or a member of the New York Stock Exchange Medallion Signature Program (MSP). Members of these programs are usually members of a recognized stock exchange in Canada and/or in 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 Canada or in the United States.

3. Signatures

This Letter of Transmittal must be completed, dated and executed by the Shareholder accepting the Offer described above or by such Shareholder’s duly authorized representative (in accordance with Instruction 5).

- (a) If this Letter of Transmittal is signed by the registered holder(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 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 holder(s) of the certificate(s) deposited herewith, or if the cheque(s) is (are) to be issued or delivered to a person other than the registered holder(s), or if the certificate(s) representing Common Shares in respect of which the Offer is not being accepted is (are) to be returned to a person other than such registered holder(s) or sent to an address other than the address of the registered holder(s) shown on the securities register maintained by or on behalf of Noront:
 - (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 holder(s);
 - (ii) the signature(s) on the endorsement panel of the certificate(s) or share transfer power of attorney must correspond exactly to the name(s) of the registered holder(s) as registered or as written on the face of the certificate(s); and
 - (iii) such signature(s) must be guaranteed by an Eligible Institution or in some other manner satisfactory to the Depository (except that no guarantee is required if the signature is that of an Eligible Institution).
- (c) If any of the Deposited Common Shares are registered in different names on several certificates, it will be necessary to complete, sign and submit as many separate Letters of Transmittal as there are different registrations of such Deposited Common Shares.

4. Guarantee of Signatures

If this Letter of Transmittal is executed by a person other than the registered holder(s) of the Common Share certificate(s) deposited herewith, or in the circumstances set out in Instruction 3(b), such signature(s) must be guaranteed by an Eligible Institution, or in some other manner satisfactory to the Depository (except that no guarantee is required if the signature is that of an Eligible Institution).

5. Fiduciaries, Representatives and Authorizations

Where this Letter of Transmittal or any share certificate or share transfer power of attorney 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 or fiduciary capacity, such person should so indicate when signing and this Letter of Transmittal must be accompanied by satisfactory evidence of such person's authority to act. Either the Offeror or the Depository, in its sole discretion, may require additional evidence of authority or additional documentation.

6. Delivery Instructions

If any cheque(s) is (are) to be sent to, or, (i) in respect of partial deposits of Common Shares or (ii) in the event the Common Shares are not taken up and paid for by the Offeror, certificates representing such Common Shares are to be returned to someone at an address other than the address of the Shareholder as it appears in Block A on this Letter of Transmittal, entitled "Payment Instructions", then Block B on this Letter of Transmittal, entitled "Delivery Instructions", should contain such alternate address. If Block B does not contain such alternate address or if Block B is not completed, any cheque(s) or, in respect of partial deposits of Common Shares, certificates representing Common Shares, will be mailed to the depositing Shareholder at the address of such Shareholder as it appears in Block A or, if no address is provided in Block A, then it will be mailed to the address of such Shareholder as it appears on the securities register maintained by or on behalf of Noront. Any cheque(s) mailed in accordance with the terms of the Offer and this Letter of Transmittal will be deemed to be delivered at the time of mailing.

7. Partial Deposits

If less than the total number of Common Shares evidenced by any certificate(s) submitted are to be deposited, fill in the number of Common Shares to be deposited in the appropriate space in Box 1, entitled "Description of Common Shares Deposited Under the Offer" in this Letter of Transmittal. In such case new certificate(s) for the number of Common Shares not deposited will be sent to the registered holder as soon as practicable after the Expiry Time at the address of such Shareholder as it appears in Block A, unless such holder provides an alternate address in Block B on this Letter of Transmittal (unless the Common Shares are not taken up and paid for by the Offeror in which case the certificate(s) representing such Common Shares will be returned in accordance with Instruction 6 above, "Delivery Instructions"). The total number of Common Shares evidenced by all certificates delivered will be deemed to have been deposited unless otherwise indicated. **Note that this Instruction is not applicable to holders who deposit their Common Shares by book-entry transfer.**

8. Important Tax Information for U.S. Shareholders

To prevent backup withholding on any payment made to a U.S. Shareholder (or person acting on behalf of a U.S. Shareholder by or through a U.S. paying agent or other U.S. intermediary with respect to the Common Shares deposited), you are required, if you are a U.S. Person for Tax Purposes (as defined herein), to notify us of your current U.S. taxpayer identification number ("TIN") (or the TIN of the person on whose behalf you are acting) and certify, under penalties of perjury, that such TIN is correct, that you are not subject to backup withholding and that you are a U.S. Person for Tax Purposes, by properly completing and executing the IRS Form W-9 attached as Appendix A hereto as described more fully below. The TIN is generally the U.S. Social Security number or the U.S. federal employer identification number of the U.S. Person for Tax Purposes. The U.S. Person for Tax Purposes is required to furnish the TIN of the registered owner of the Common Shares. The instructions on page 4 of the IRS Form W-9 explain the proper certification to use if the Common Shares are registered in more than one name or are not registered in the name of the actual owner. If you are a U.S. Shareholder that is not a U.S. Person for Tax Purposes who receives any payment by or through a U.S. paying agent or other U.S. intermediary, you may be subject to backup withholding unless you furnish the appropriate, properly completed and executed Form W-8 (or other applicable form). A Form W-9 is attached as Appendix A hereto. The appropriate IRS Form W-8 can be obtained at the IRS website (www.irs.gov).

Backup withholding is not an additional tax. Amounts withheld are creditable against the U.S. Shareholder's regular U.S. federal income tax liability, and any amount over-withheld generally will be refundable to the U.S. Shareholder, in each case, if the U.S. Shareholder properly files a U.S. federal income tax return in a timely manner.

You are a “**U.S. Person for Tax Purposes**” if you are, for U.S. federal income tax purposes: (1) an individual citizen or resident of the United States (including a U.S. resident alien); (2) a partnership, corporation, company, association or similar entity or arrangement created or organized in the United States or under the laws of the United States (or any state thereof or the District of Columbia); (3) an estate whose income is subject to U.S. federal income tax regardless of its source, or (4) a trust if a U.S. court can exercise primary supervision over the trust’s administration and one or more U.S. persons are authorized to control all substantial decisions of the trust (or certain other electing trusts).

Certain U.S. Persons for Tax Purposes (including corporations and certain tax-exempt organizations) are exempt from backup withholding and reporting requirements. Such exempt holders should indicate their exempt status by entering in the correct “Exempt payee code” on line 4 in IRS Form W-9. See the instructions beginning on page 2 of the Form W-9 attached as Appendix A hereto for additional instructions. Each U.S. Shareholder is urged to consult with its, his or her own tax advisor to determine whether, in connection with the Offer, such holder is exempt from backup withholding and information reporting.

Failure to provide the required information on the IRS Form W-9 attached as Appendix A hereto or to provide the appropriate IRS Form W-8, as applicable, may subject the U.S. Shareholder to penalties imposed by the IRS and backup withholding of all or a portion of any payment. Serious penalties may be imposed for providing false information which, if wilfully done, may result in fines and/or imprisonment.

Please note that the foregoing certifications do not exempt any holder from any compensation-related or other withholding that may be required. Payments that are treated as wages will be subject to all applicable wage withholding, regardless of whether an IRS Form W-9 or applicable IRS Form W-8 is provided.

Taxes withheld from the consideration paid pursuant to the Offer will be treated for all purposes as having been paid to the persons with respect to whom such amounts were withheld.

ANY SHAREHOLDER WHO IS A U.S. PERSON FOR TAX PURPOSES AND WHO FAILS TO PROPERLY COMPLETE THE FORM W-9 ATTACHED AS APPENDIX A HERETO, AND ANY U.S. SHAREHOLDER (OR PERSON ACTING ON BEHALF OF A U.S. SHAREHOLDER) WHO IS NOT A U.S. PERSON FOR TAX PURPOSES AND WHO FAILS TO PROPERLY COMPLETE THE APPROPRIATE FORM W-8, MAY BE SUBJECT TO BACKUP WITHHOLDING AT THE APPLICABLE STATUTORY RATE (CURRENTLY 24%) WITH RESPECT TO ALL OR A PORTION OF PAYMENTS MADE TO SUCH HOLDER PURSUANT TO THE OFFER AND MAY BE SUBJECT TO PENALTIES.

9. Currency of Payment

Shareholders will receive cash payment for validly deposited Common Shares that are taken up by the Offeror in Canadian dollars.

10. Miscellaneous

- (a) If the space in Box 1 of this Letter of Transmittal is insufficient to list all certificates for Common Shares relating to Deposited Common Shares, additional certificate numbers and number of securities may be included on a separate signed list affixed to this Letter of Transmittal.
- (b) If Deposited Common Shares are registered in different forms (e.g., ‘John Doe’ and ‘J. Doe’) a separate Letter of Transmittal should be signed for each different registration.
- (c) No alternative, conditional or contingent deposits will be accepted and no fractional Common Shares will be purchased. All depositing Shareholders by execution of this Letter of Transmittal waive any right to receive any notice of the acceptance of Deposited Common Shares for payment, except as required by applicable Laws.

- (d) The Offer, this Letter of Transmittal and all contracts resulting from acceptance thereof shall be governed by and construed in accordance with the Laws of the Province of Ontario and the federal 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 Ontario and all courts competent to hear appeals therefrom.
- (e) Before completing this Letter of Transmittal, you are urged to read the accompanying Offer and Circular.
- (f) 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 Depository at the office address indicated on the back page of this Letter of Transmittal. Copies of this Letter of Transmittal and related materials may also be accessed under Noront's SEDAR profile at www.sedar.com.

11. Lost or Mutilated Certificates

If a certificate representing Common Shares 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 Common Shares in the case of mutilated certificates) to the Depository at the office address indicated on the back page of this Letter of Transmittal. The Depository will forward such documentation to the transfer agent and registrar for the Common Shares so that the transfer agent and registrar 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 Common Shares represented by the replacement certificate to be deposited to the Offer prior to the Expiry Time. If a certificate has been lost, destroyed, mutilated or misplaced please ensure that you provide your telephone number so that the Depository or transfer agent and registrar may contact you. A replacement certificate will be issued upon the Shareholder satisfying the requirements of the Offeror and the transfer agent and registrar and Noront relating to replacement certificate(s). Such requirements may include the requirement to provide an affidavit (which will include a bonding requirement) and the requirement to indemnify Noront and the Offeror and BHP Lonsdale against any claim that may be made against Noront, the Offeror or BHP Lonsdale with respect to such lost, stolen or destroyed certificate.

12. Privacy Notice

Kingsdale Advisors is committed to protecting your personal information. In the course of providing services to you and its corporate clients, Kingsdale Advisors receives non-public personal information about you from transactions performed by Kingsdale Advisors for you, forms you send to Kingsdale, other communications Kingsdale Advisors has with you or your representatives, etc. This information could include your name, address, social insurance number, securities holdings and other financial information. Kingsdale Advisors uses this to better serve your and its clients' needs and for other lawful purposes relating to its services. Some of your information may be transferred to servicers in the U.S. for data processing and/or storage. Kingsdale Advisors will use the information you are providing in order to process your request and will treat your signature(s) as your consent to us so doing.

THIS LETTER OF TRANSMITTAL (TOGETHER WITH CERTIFICATES REPRESENTING DEPOSITED COMMON SHARES AND ALL OTHER REQUIRED DOCUMENTS) OR THE NOTICE OF GUARANTEED DELIVERY (OR A MANUALLY EXECUTED FACSIMILE THEREOF) MUST BE RECEIVED BY THE DEPOSITARY AT THE ADDRESS INDICATED ON THE BACK PAGE OF THIS LETTER OF TRANSMITTAL AT OR PRIOR TO THE EXPIRY TIME.

Appendix A

(See Attached.)

Request for Taxpayer Identification Number and Certification

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

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

Print or type.
See Specific Instructions on page 3.

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 of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its 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.) See instructions.	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 instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

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

Social security number						
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Part II Certification

Under penalties of perjury, I certify that:

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

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

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

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

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

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, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

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

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

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

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

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

Part II. Certification

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

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

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

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

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

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder ¹ of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(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*, earlier.

*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

The Depositary and Information Agent for the Offer is:



KINGSDALE Advisors

By Mail:

**Kingsdale Advisors
Exchange Tower
130 King Street West, Suite 2950
Toronto, ON M5X 1E2**

By Courier or by Registered Mail:

**Kingsdale Advisors
Exchange Tower
130 King Street West, Suite 2950
Toronto, ON M5X 1E2**

By E-Mail (with original to follow):

contactus@kingsdaleadvisors.com

Within North America: 1-866-581-0512

Outside of North America: +1-416-867-2272

Any questions or requests for assistance may be directed to the Depositary and Information Agent at the address, telephone numbers or e-mail address specified above. Additional copies of the Offer and Circular, this Letter of Transmittal and the Notice of Guaranteed Delivery may be obtained from the Depositary and Information Agent. Manually executed facsimiles of this Letter of Transmittal and the Notice of Guaranteed Delivery will be accepted. Shareholders may also contact their investment dealer, stockbroker, commercial bank, trust company or other nominee for assistance concerning the Offer.

Delivery of this Letter of Transmittal to an address or e-mail address other than as set forth above does not constitute a valid delivery.