

The instructions accompanying this Letter of Transmittal ("**Letter of Transmittal**") should be read carefully before this Letter of Transmittal is completed. This Letter of Transmittal is for depositing your common shares of Rupert Resources Ltd. in connection with the plan of arrangement involving Rupert Resources Ltd., Agnico Eagle Mines Limited and the securityholders of Rupert Resources Ltd.

**THIS LETTER OF TRANSMITTAL IS FOR USE BY REGISTERED SHAREHOLDERS OF RUPERT RESOURCES LTD. ONLY. SHAREHOLDERS OF RUPERT RESOURCES LTD. WHOSE COMMON SHARES ARE REGISTERED IN THE NAME OF A BROKER, INVESTMENT DEALER, BANK, TRUST COMPANY, NOMINEE OR OTHER INTERMEDIARY SHOULD CONTACT THAT INTERMEDIARY FOR ASSISTANCE IN DEPOSITING THOSE COMMON SHARES AND SHOULD FOLLOW THE INSTRUCTIONS OF SUCH INTERMEDIARY IN ORDER TO DEPOSIT THEIR COMMON SHARES.**

**IN ORDER TO BE EFFECTIVE, THIS LETTER OF TRANSMITTAL MUST BE VALIDLY COMPLETED, DULY EXECUTED AND RETURNED TO THE DEPOSITARY, COMPUTERSHARE INVESTOR SERVICES INC. IT IS IMPORTANT THAT SHAREHOLDERS (AS DEFINED BELOW) PROPERLY COMPLETE, DULY EXECUTE AND RETURN THIS LETTER OF TRANSMITTAL ON A TIMELY BASIS IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED HEREIN AND IN THE MANAGEMENT INFORMATION CIRCULAR OF RUPERT (AS DEFINED BELOW) DATED MAY 7, 2026, WHICH IS AVAILABLE ON RUPERT'S ISSUER PROFILE ON SEDAR+ (AS DEFINED BELOW) AT [WWW.SEDARPLUS.CA](http://WWW.SEDARPLUS.CA). YOU ARE STRONGLY URGED TO READ THE ACCOMPANYING MANAGEMENT INFORMATION CIRCULAR BEFORE COMPLETING THIS LETTER OF TRANSMITTAL.**

## **RUPERT RESOURCES LTD.**



**LETTER OF TRANSMITTAL**

**FOR COMMON SHARES  
OF  
RUPERT RESOURCES LTD.**

**TO:** RUPERT RESOURCES LTD. ("**RUPERT**")

**AND TO:** AGNICO EAGLE MINES LIMITED ("**AGNICO EAGLE**")

**AND TO:** COMPUTERSHARE INVESTOR SERVICES INC. ("**COMPUTERSHARE**" OR THE "**DEPOSITARY**") at its offices set out herein

This Letter of Transmittal is for use by registered holders of common shares in the capital of Rupert ("**Shares**") and must accompany certificate(s) or DRS statement(s) representing the Shares deposited in connection with the plan of arrangement pursuant to Division 5 of Part 9 of the *Business Corporations Act* (British Columbia) involving Rupert, Agnico Eagle and the securityholders of Rupert (the "**Arrangement**"), in accordance with the terms of the arrangement agreement dated April 17, 2026 between Rupert and Agnico Eagle (the "**Arrangement Agreement**"), that is being submitted for approval at the special meeting of securityholders of Rupert intended to be held on June 9, 2026, all as described in the Management Information Circular of Rupert dated May 7, 2026 (the "**Circular**").

Copies of the Circular, the Arrangement Agreement and the Plan of Arrangement may be accessed under Rupert's profile on the System for Electronic Data Analysis and Retrieval + ("**SEDAR+**") at [www.sedarplus.ca](http://www.sedarplus.ca). Capitalized terms used but not defined in this Letter of Transmittal shall have the

meanings given to them in the Circular. **You are encouraged to carefully review the Circular in its entirety.**

If the Arrangement is completed, registered holders of Shares (the “**Shareholders**”) (other than Dissenting Shareholders and Agnico Eagle and its affiliates) who have properly completed, duly executed and delivered this Letter of Transmittal and all other required documents to the Depositary will receive from the Depositary, in respect of each Share held, 0.0401 common shares (each whole share, an “**Agnico Share**”) in the capital of Agnico Eagle (the “**Share Consideration**”) and one contingent value right issued by Agnico Eagle (a “**CVR**”) with each CVR entitling its holder to, subject to the satisfaction of each of the Payment Conditions (as defined in the CVR Agreement) prior to the date that is ten years following the Effective Date, up to \$3.00 in cash (a CVR, together with the Share Consideration, the “**Consideration**”). The CVRs will be issued and governed in accordance with a contingent value rights agreement (the “**CVR Agreement**”) to be entered into on or prior to the Effective Date between Agnico Eagle and Computershare Trust Company of Canada, as rights agent (the “**Rights Agent**”). Under no circumstances will interest accrue or be paid by Rupert, Agnico Eagle or the Depositary on the Consideration to persons depositing certificate(s) or DRS Statement(s) representing Shares with the Depositary, regardless of any delay in delivering the aggregate Consideration.

**This Letter of Transmittal is for use by Registered Shareholders only.** In order for this Letter of Transmittal to be validly completed, the undersigned Shareholder is required to provide and complete the necessary information for each of the steps indicated below that are applicable to it or to any non-Registered Shareholder on whose behalf the undersigned Shareholder holds Shares. Any Letter of Transmittal, once deposited with the Depositary, will be irrevocable and may not be withdrawn by a Shareholder. **Shareholders whose Shares are registered in the name of an Intermediary, such as a broker, investment dealer, bank, trust company, nominee or in the name of a depositary in which the Intermediary is a participant, should contact such Intermediary for instructions and assistance in depositing their Shares.**

The Effective Date of the Arrangement is currently expected to occur in the second quarter of 2026, assuming the Arrangement Resolution is approved, all Court approvals are obtained and all other conditions of closing are satisfied or waived. Shareholders (other than Dissenting Shareholders) who return validly completed and duly executed Letters of Transmittal to the Depositary will receive their Consideration after the Effective Date.

From and after the Effective Time, all certificate(s) and/or DRS Statements (as defined below) representing Shares immediately prior to the Effective Time will cease to represent any rights with respect to the Shares and will only represent the right to receive upon deposit thereof with the Depositary the Consideration to which such former holder of Shares is entitled to receive under the Arrangement, subject to the ultimate expiry deadline identified below. **Registered Shareholders who do not deliver the certificate(s) or DRS Statement(s), as applicable, representing their Shares and all other required documents to the Depositary on or before the sixth anniversary of the Effective Date will lose their right to receive any consideration for their Shares and any claim or interest of any kind or nature against Agnico Eagle, Rupert or the Depositary, including with respect to any dividends.**

If the Arrangement is not completed and the Arrangement Agreement is terminated, the Depositary will return to Shareholders the certificate(s) and/or DRS Statement(s) enclosed with their Letters of Transmittal in accordance with the instructions provided in the Letters of Transmittal, and Shareholders will not be entitled to receive any Consideration for their Shares.

Please note that the delivery of this Letter of Transmittal does not constitute a vote in favour of the Arrangement Resolution or any other matters to be considered at the Meeting. To exercise their right to vote at the Meeting, registered Shareholders must complete and return the form of proxy that accompanied the Circular in accordance with the instructions set out in the Circular.

**Optionholders, DSU Holders, PSU Holders and/or RSU Holders will not have certificate(s) or a DRS Statement representing the Shares to be issued in respect of their Options, DSUs, PSUs or**

**RSUs pursuant to the Plan of Arrangement and therefore do not need to deliver a Letter of Transmittal or any other certificates or documentation in order to receive the applicable Consideration for the Shares received for such Option, DSU, PSU and/or RSU held in accordance with the Plan of Arrangement.**

If you are a U.S. Shareholder (as defined below), you must complete and deliver with this Letter of Transmittal the attached Internal Revenue Service (“IRS”) Form W-9. See Instruction 8. To avoid possible U.S. backup withholding, if you are not a U.S. Shareholder and provide an address below that is located within the United States or any territory or possession thereof, you should complete and submit the appropriate IRS Form W-8. See Instruction 8. Each U.S. Shareholder is urged to consult its own tax advisors to determine whether it is exempt from U.S. backup withholding tax requirements and to determine the proper form to be used to avoid possible U.S. backup withholding tax. IRS Forms W-8 and accompanying instructions can be found on the IRS website at <https://www.irs.gov/forms-instructions>.

## **GENERAL INFORMATION**

### **No Fractional Shares**

In no event shall a Shareholder be entitled to a fractional Agnico Share. Where the aggregate number of Agnico Shares to be issued to a Shareholder as Consideration for Shares under or as a result of the Arrangement would result in a fraction of an Agnico Share being issuable, the number of Agnico Shares to be received by such Shareholder shall be rounded down to the nearest whole Agnico Share and in lieu of any such fractional Agnico Share, Agnico Eagle will pay to each such holder a cash payment (rounded down to the nearest cent) determined by reference to the volume weighted average trading price of one Agnico Share on the Toronto Stock Exchange during the five trading days ending on the last trading day prior to the Effective Date. All cash payments will be made in Canadian dollars.

### **Tax Election**

An Eligible Holder (as defined below in “*Instructions – 9. Eligible Holders*”) that disposes of Shares pursuant to the Arrangement shall be entitled to make a joint income tax election with Agnico Eagle, pursuant to section 85 of the Tax Act (and any comparable provision of any provincial or territorial Tax law) (each, a “**Tax Election**”), with respect to the disposition of such Shares by providing a signed copy of the prescribed election form(s) to a representative designated by Agnico Eagle within 120 days following the Effective Date, duly completed with the details of the Shares disposed of, the agreed amount (which, subject to Law, shall be determined at the sole discretion of the Eligible Holder), and all information pertaining to the Eligible Holder. Eligible Holders who wish to make a Tax Election should carefully read the section entitled “*Certain Canadian Federal Income Tax Considerations for Shareholders — Holders Resident in Canada — Disposition of Shares Pursuant to the Arrangement — Exchange of Shares — Section 85 Election*” in the Circular and consult with their own tax advisors with respect to the Tax Election.

A tax instruction letter (a “**Tax Instruction Letter**”) providing certain instructions for making a Tax Election will be available in due course on Agnico Eagle’s website at [www.agnicoeagle.com](http://www.agnicoeagle.com). In addition, a Tax Instruction Letter will be delivered by email to a Shareholder following receipt of a Letter of Transmittal in accordance with the provisions set out herein in which a Shareholder has indicated that such Shareholder wishes to receive a Tax Instruction Letter. The Tax Instruction Letter will provide instructions on how to make a Tax Election jointly with Agnico Eagle in order to permit Eligible Holders to obtain a full or partial tax deferral for Canadian income tax purposes in respect of the disposition of their Shares to Agnico Eagle pursuant to the Arrangement.

To make a Tax Election, an Eligible Holder must provide the necessary information in accordance with the procedures set out in the Tax Instruction Letter within 120 days after the Effective Date. The information will include, among other things, the number of Shares transferred, the Consideration received and the applicable Elected Amount for the purposes of such election. Agnico Eagle will make a Tax Election only

with an Eligible Holder, and at the Elected Amount subject to the limitations set out in the *Income Tax Act* (Canada) ("**Tax Act**") (and any applicable provincial or territorial tax law).

Eligible Holders who do not deliver the required information in accordance with the procedures set out in the Tax Instruction Letter within 120 days after the Effective Date may not be able to make a Tax Election and therefore may not benefit from the income tax deferral provisions of the Tax Act (or any applicable provincial or territorial tax legislation). Accordingly, all Eligible Holders who wish to make a Tax Election jointly with Agnico Eagle should give their immediate attention to this matter.

### **Contingent Value Rights**

In connection with the Arrangement, each former Shareholder (other than Dissenting Shareholders and Agnico Eagle and its affiliates) will receive one CVR per Share held. The CVRs will be issued pursuant to and governed by the CVR Agreement. Each CVR will entitle its holder to receive, subject to the satisfaction of each of the applicable Payment Conditions prior to the date that is ten years following the Effective Date (the "**CVR Expiry Date**"), aggregate cash payments of up to \$3.00 per CVR. The cash payments under the CVRs may be made in multiple instalments over the term of the CVRs, with each instalment becoming payable upon satisfaction of the applicable Payment Condition. No amount will be payable in respect of a Payment Condition that is not satisfied prior to the CVR Expiry Date. Shareholders are encouraged to carefully read the description of the CVR Agreement and the CVRs contained in the Circular under the heading "*CVR Agreement*".

Any cash payments in respect of the CVRs that become payable upon satisfaction of one or more Payment Conditions will be paid by the Rights Agent to holders of CVRs in accordance with the terms and procedures set out in the CVR Agreement. Shareholders should refer to the CVR Agreement for the procedures governing the payment of CVR amounts, including any requirements to provide updated address or banking information to the Rights Agent.

### **Cancellation of Rights After Six Years**

Shareholders (other than Dissenting Shareholders) who do not deliver this Letter of Transmittal and, as applicable, any certificates or DRS Statements representing the Shares held by them and all other required documents to the Depositary on or before the date which is the sixth anniversary of the Effective Date will lose their right to receive any Consideration for their Shares under the Arrangement.



## STEP 1B

### LOST CERTIFICATES

Check here if your share certificate(s) have been lost, stolen or destroyed.

If your lost certificate(s) (the "**Originals**") forms part of an estate or trust, or are valued at more than \$200,000.00, please contact Computershare for additional instructions. Any person who, knowingly and with intent to defraud any insurance company or other person, files a statement of claim containing any materially false information or conceals for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act, which is a crime.

#### PREMIUM CALCULATION

<Lost Shares> X \$0.54 = Premium Payable \$ \_\_\_\_\_ NOTE: Payment  
NOT required if premium is less than \$5.00

The option to replace your certificate by completing this Step 1B will expire one year following the effective date of the transaction. After this date, shareholders must contact Computershare for alternative replacement options. I enclose my certified cheque, bank draft or money order payable to Computershare Investor Services Inc.

#### STATEMENT OF LOST CERTIFICATES

The undersigned (solitarily, jointly and severally, if more than one) represents and agrees to the following: (i) the undersigned is (and, if applicable, the registered owner of the Original(s), at the time of their death, was) the lawful and unconditional owner of the Original(s) and is entitled to the full and exclusive possession thereof; (ii) the missing certificate(s) representing the Original(s) have been lost, stolen or destroyed, and have not been endorsed, cashed, negotiated, transferred, assigned, pledged, hypothecated, encumbered in any way, or otherwise disposed of; (iii) a diligent search for the certificate(s) has been made and they have not been found; and (iv) the undersigned makes this Statement for the purpose of transferring or exchanging the Original(s) (including, if applicable, without probate or letters of administration or certification of estate trustee(s) or similar documentation having been granted by any court), and hereby agrees to surrender the certificate(s) representing the Original(s) for cancellation should the undersigned, at any time, find the certificate(s).

The undersigned hereby agrees, for myself and my heirs, assigns and personal or legal representatives, in consideration of the transfer or exchange of the Original(s), to completely indemnify, protect and hold harmless Rupert, Agnico Eagle, Computershare Investor Services Inc., Aviva Insurance Company of Canada, each of their lawful successors and assigns, and any other party to the transaction (the "**Obligees**"), from and against all losses, costs and damages, including court costs and attorneys' fees that they may be subject to or liable for in respect of the cancellation and/or replacement of the Original(s) and/or the certificate(s) representing the Original(s) and/or the transfer or exchange of the Original(s) represented thereby, upon the transfer, exchange or issue of the Original(s) and/or any payment or entitlement. The rights accruing to the Obligees under the preceding sentence shall not be limited by the negligence, inadvertence, accident, oversight or breach of any duty or obligations on the part of the Obligees or their respective officers, employees and agents or their failure to inquire into, contest, or litigate any claim, whenever such negligence, inadvertence, accident, oversight, breach or failure may occur or have occurred. I acknowledge that a fee of \$0.54 per lost Share is payable by the undersigned. Surety protection for the Obligees is provided under Blanket Lost Original Instruments/Waiver of Probate or Administration Bond No. 35900-16 issued by Aviva Insurance Company of Canada.

## STEP 2

### AUTHORIZATION

***All Shareholders must complete this Step.***

**The undersigned:**

1. represents and warrants that the undersigned is the legal owner of the above listed Shares and has good title to the rights represented by the above mentioned certificates free and clear of all liens, charges, encumbrances, claims and equities, and together with all rights and benefits, and has full power and authority to execute and deliver this Letter of Transmittal and to deliver such certificate(s) and/or DRS Statement(s);
2. acknowledges receipt of the Circular;
3. delivers the enclosed certificate(s) and/or DRS Statement(s) representing Shares (or has made provisions for delivery of such certificate(s) and/or DRS Statement(s) representing Shares to the Depository) and acknowledges that if the Arrangement is approved at the Meeting, including any adjournment or postponement thereof, unless the Arrangement is not subsequently completed, the deposit of Shares pursuant to this Letter of Transmittal is irrevocable;
4. effective at the Effective Time, revokes any and all other authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, previously conferred or agreed to be conferred by the undersigned at any time with respect to the Shares being deposited and agrees that, except as provided herein, no subsequent authority, other than a proxy granted for use at the Meeting, whether as agent, attorney-in-fact, attorney, proxy or otherwise, will be granted with respect to the Shares being deposited, by or on behalf of the undersigned;
5. represents and warrants that: (a) (i) if the undersigned is a body corporate: (A) it is duly incorporated, organized and subsisting under the laws of its jurisdiction of formation; (B) the completion of the transactions contemplated herein have been duly authorized by all necessary corporate action on the part of the undersigned; and (C) it has the corporate power and authority to enter into and deliver the Letter of Transmittal and perform its obligations under the Letter of Transmittal, including the deposit of the Shares; (ii) if the undersigned is an individual, he or she: (A) is mentally competent; (B) is 18 years of age or older; and (C) has the capacity to execute and deliver the Letter of Transmittal and perform his or her obligations under the Letter of Transmittal, including the deposit of the Shares; (b) the Letter of Transmittal has been duly executed and delivered by it and the deposit of the Shares constitutes valid and binding obligations of the undersigned enforceable against the undersigned in accordance with its terms, subject to bankruptcy, insolvency, preference, reorganization, moratorium and other similar laws affecting creditors' rights generally and the discretion of courts with respect to equitable and discretionary remedies and defences; (c) the execution and delivery of, and the performance of its obligations under, the Letter of Transmittal and the deposit of the Shares do not and will not as of the Effective Time: (i) violate or conflict with any applicable law and, if the undersigned is a corporation, its constituting documents; (ii) give rise to any rights of first refusal or other preemptive, preferential or similar rights to purchase any of the Shares so deposited; or (iii) create or allow the creation of a pledge, lien, charge, mortgage, assignment by way of security, conditional sale, title retention arrangement or other security interest, an option to purchase, and any other adverse claim or encumbrance, whether similar or dissimilar to the foregoing upon any of the Shares; (d) there are no approvals or authorizations required to be obtained by the undersigned in respect of the execution and delivery of the Letter of Transmittal by it or the deposit of such Shares that have not been obtained; (e) it has good and marketable title to, or has all necessary power and authority to sell, assign, transfer and convey good and marketable title to, such Shares free and clear of all pledges, liens, charges, mortgages, assignments by way of security, conditional sale, title retention arrangement or other security interest, an option

to purchase, and any other adverse claim or encumbrance, whether similar or dissimilar to the foregoing, other than relating to the Arrangement; (f) other than Agnico Eagle, no person has any rights, contingent or vested, including any right of first refusal, right of first offer or other similar preferential right, to acquire any of such Shares and the undersigned will not transfer or permit to be transferred any of the deposited Shares; (g) it has not incurred any obligation or liability, contingent or otherwise, for broker's or finder's fees in respect of the transactions contemplated by the Arrangement for which Agnico Eagle or Rupert shall have any obligation or liability; (h) it is not a party to, nor are such Shares subject to, any shareholders' agreement (including any unanimous shareholders' agreement), pooling agreement, voting trust, escrow agreement or other similar agreement pertaining to the ownership, voting or disposition of such Shares; (i) it has not received notice of any claim, demand, lawsuit, proceeding, hearing, arbitration or governmental investigation ("**Claim**"), and is not aware of any Claim or potential Claim, actual or threatened, by or against it which prevents, impairs or otherwise negatively affects the ability of the undersigned to, or which could reasonably be expected to prevent, impair or otherwise negatively affect the ability of the undersigned to, sell, transfer or assign any of such Shares that would adversely affect the ability to accept the Arrangement or survive acceptance; and (j) the deposit of such Shares complies with applicable securities laws;

6. understands and acknowledges that no physical certificate(s) for Agnico Shares or CVRs will be issued to Shareholders, one or more Direct Registration System statements ("**DRS Statements**") will be delivered by the Depositary and the Agnico Shares and CVRs will be held in the name of the applicable Shareholder(s) and registered electronically in Agnico Eagle's records;
7. directs the Depositary to issue or cause to be issued one or more DRS Statements representing the Share Consideration and the CVRs and to send the DRS Statement(s) representing the Share Consideration and CVRs, along with a cheque for any cash, to which the Shareholder may be entitled under the Plan of Arrangement to the address, or hold the same for pickup, as indicated in this Letter of Transmittal, unless otherwise indicated under Step 4 – Special Delivery Instructions or Step 5 – Registration Instructions below;
8. **acknowledges that, subject to any applicable Laws relating to unclaimed personal property, any certificate or DRS Statement formerly representing Shares that is not deposited, together with all other documents required by the Plan of Arrangement, on or before the date which is the sixth anniversary of the Effective Date, and any right or claim by or interest of any kind or nature, including the right of a former Shareholder to receive the Consideration to which such holder is entitled pursuant to the Arrangement, shall terminate and be deemed to be surrendered and forfeited to Agnico Eagle for no consideration, together with all entitlements to dividends, distributions and interest on the Consideration. In such case, such Consideration shall be returned to Agnico Eagle for cancellation;**
9. acknowledges that Rupert and Agnico Eagle may be required to disclose personal information in respect of the undersigned to: (i) stock exchanges or security regulatory authorities; (ii) the Depositary; (iii) any of the parties to the Arrangement; and (iv) legal counsel to any of the parties to the Arrangement;
10. acknowledges that the covenants, representations and warranties of the undersigned contained herein shall survive the completion of the Arrangement;
11. irrevocably constitutes and appoints any officer of Agnico Eagle, and each of them, and any other person designated by Agnico Eagle in writing, as the true and lawful agent, attorney and attorney-in-fact and proxy of the undersigned with respect to the Shares deposited hereunder, effective on and after the Effective Date, with full power of substitution, in the name of and on behalf of the undersigned (such power of attorney being deemed to be an irrevocable power coupled with an interest): (a) to register or record, transfer and enter the transfer of such Shares

on the appropriate register of holders maintained by Rupert's transfer agent on its behalf; and (b) except as otherwise may be agreed, to exercise any and all rights of the holder of the Shares including, without limitation, to vote, execute and deliver any and all instruments of proxy, authorizations or consents in respect of all or any of the Shares, revoke any such instrument, authorization or consent given prior to, on, or after the Effective Date, designate in any such instruments of proxy any person or persons as the proxy or the proxy nominee or nominees of the undersigned in respect of such Shares for all purposes including, without limitation, in connection with any meeting (whether annual, special or otherwise and any adjournments or postponements thereof) of holders of securities of Rupert, and execute, endorse and negotiate for and in the name of and on behalf of the registered holder of the Shares, any and all distributions, entitlements or other instruments respecting any distribution payable to or to the order of such holder;

12. covenants and agrees to execute, upon request, any additional documents, transfers and other assurances as may be necessary or desirable to complete the exchange of certificate(s) and/or DRS Statement(s) representing Shares for the Consideration;
13. acknowledges that all authority conferred, or agreed to be conferred by the undersigned herein may be exercised during any subsequent legal incapacity of the undersigned and shall survive the death, incapacity, bankruptcy or insolvency of the undersigned and all obligations of the undersigned herein shall be binding upon any heirs, personal or legal representatives, successors and assigns of the undersigned;
14. by virtue of the execution of this Letter of Transmittal, shall be deemed to have agreed that all questions as to validity, form, eligibility (including timely receipt) and acceptance of any Shares deposited pursuant to the Arrangement will be determined by Agnico Eagle in its sole discretion and that such determination shall be final and binding and acknowledges that there shall be no duty or obligation on Rupert, Agnico Eagle, the Depositary or any other person to give notice of any defect or irregularity in any deposit and no liability shall be incurred by any of them for failure to give such notice;
15. acknowledges that the undersigned has consulted or has had the opportunity to consult its own tax advisor with respect to the potential income tax consequences to them of the Arrangement, including, in the case of an Eligible Holder, the making of a Tax Election; and
16. acknowledges that each of Agnico Eagle, Rupert and the Depositary and any other Person that makes a payment hereunder or under the Plan of Arrangement, as applicable, shall be entitled to deduct or withhold (or cause to be deducted or withheld) from any amount payable or otherwise deliverable to any Person pursuant to the Arrangement Agreement or the Plan of Arrangement, including a Shareholder exercising Dissent Rights, and from all dividends, distributions or other amounts otherwise payable to any former Securityholder: such Taxes or other amounts as Agnico Eagle, Rupert, the Depositary or such other Person determines are required to be deducted or withheld with respect to such payment under the Tax Act, or any provision of any other Law. Any amount so deducted and withheld shall be timely remitted to the appropriate Governmental Entity and any amounts so deducted and withheld shall be treated for all purposes under the Arrangement Agreement and the Plan of Arrangement as having been paid to the Person in respect of which such deduction or withholding was made; provided that such deducted or withheld Taxes or other amounts are actually remitted to the appropriate Governmental Entity. Each of Agnico Eagle, Rupert, the Depositary or any other Person that makes a payment under the Arrangement Agreement or the Plan of Arrangement, as applicable, is hereby authorized to sell or otherwise dispose, on behalf of a Person, such portion of any Share Consideration deliverable to such Person under the Plan of Arrangement as is necessary to provide sufficient funds (after deducting commissions payable and other costs and expenses) to Agnico Eagle, Rupert, the Depositary or such other Person, as the case may be, to enable it to comply with any deduction or withholding required under Section 2.11(a) of the Arrangement Agreement, and Agnico Eagle, Rupert, the Depositary or such other Person, as applicable, shall

notify such Person and timely remit the applicable portion of the net proceeds of such sale to the appropriate Governmental Entity and, if applicable, any portion of such net proceeds that is not required to be so remitted shall be paid to such Person.

<p style="text-align: center;"><b>SHAREHOLDER SIGNATURE(S)</b></p> <p>This box must be signed by the Registered Shareholder(s) exactly as the Registered Shareholder's(s') name(s) appear(s) on the Share certificate(s) or DRS Statement(s). See <b>Instruction 3</b>.</p> <p>If the signature is by a trustee, executor, administrator, guardian, attorney-in-fact, agent, officer of a corporation or any other person acting in a fiduciary or representative capacity, please provide the information described in <b>Instruction 5</b>.</p>
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Name: _____ <i>(please print)</i>
Signature: _____
Capacity (Title): _____
Address: _____ _____
Telephone: _____

**By signing above, and unless the Shareholder has completed Step 3 – Hold For Pick-Up, Step 4 – Special Delivery Instructions or Step 5 – Registration Instructions below (in which case registration or delivery should be made in accordance with those instructions), the Shareholder directs that the DRS Statement(s) representing the Share Consideration and the CVRs, and any applicable cheque, to which it is entitled under the Arrangement should be issued in the name of the Shareholder and forwarded to it at the address specified above (or if no such address or delivery instructions are made, to the latest address of record on Rupert's register).**

**If the Arrangement is not completed and the Arrangement Agreement is terminated, the Shareholder directs the Depository to return the enclosed certificate(s) in accordance with the instructions in the preceding sentence. In such a case, non-Registered Shareholders should contact their Intermediary (e.g., broker, investment dealer, bank, trust company or nominee) who holds their Shares on their behalf to arrange for their return.**

<p><b>CONFIRMATION OF STATUS AS A U.S. SHAREHOLDER</b></p> <p>See <b>Instruction 8.</b></p>	<p><b><i>To be completed by all Shareholders (including a Shareholder who is not a U.S. Shareholder.)</i></b></p> <p>A “<b>U.S. Shareholder</b>” is a Shareholder that is either (a) a U.S. person for U.S. federal income tax purposes or (b) providing an address under this Step 2 or Step 3 or Step 4 below which is located in the United States or any territory or possession thereof. See Instruction 8, “United States Federal Backup Withholding”, below.</p> <p>Indicate whether or not you are a U.S. Shareholder or are acting on behalf of a U.S. Shareholder:</p> <p><input type="checkbox"/> The owner signing this Letter of Transmittal represents that it is not a U.S. Shareholder and is not acting on behalf of a U.S. Shareholder; or</p> <p><input type="checkbox"/> The owner signing this Letter of Transmittal is a U.S. Shareholder or is acting on behalf of a U.S. Shareholder.</p> <p>If you are a U.S. Shareholder or acting on behalf of a U.S. Shareholder, then in order to avoid backup withholding you must complete IRS Form W-9, attached hereto, or otherwise provide certification that you are exempt from backup withholding, as provided in Instruction 8, “United States Federal Backup Withholding.” If you are a U.S. Shareholder but you are not a U.S. person for U.S. federal income tax purposes, then you must complete an appropriate IRS Form W-8 (See Instruction 8 for more information). IRS Forms W-8 and accompanying instructions can be found on the IRS website at <a href="https://www.irs.gov/forms-instructions">https://www.irs.gov/forms-instructions</a>.</p>
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By reason of the use by the Shareholder of this Letter of Transmittal in the English language, the Shareholder is deemed to have required that any contract evidenced by the Arrangement as accepted through this Letter of Transmittal, as well as all documents related thereto, be drawn exclusively in the English language. ***En utilisant une version anglaise de cette lettre d’envoi, l’actionnaire est réputé avoir exigé que tout contrat attesté par l’arrangement, tel qu’il est accepté au moyen de cette lettre d’envoi, de même que tous les documents qui s’y rapportent, soient rédigés exclusivement en anglais.***

**STEP 3**

**HOLD FOR PICK-UP**

- Check here if the DRS statement(s) representing the Share Consideration and the CVRs, and any applicable cheque, to which it is entitled under the Arrangement are to be held for pick-up at the office of the Depository at which this Letter of Transmittal is deposited.

**STEP 4**

**SPECIAL DELIVERY INSTRUCTIONS**

A Shareholder must complete this step only if it wishes to have the DRS Statement(s) representing the Share Consideration and the CVRs, and any applicable cheque, to which it is entitled under the Arrangement delivered to an address other than the current registered address of the Shareholder as shown on the register of Shareholders.

**SPECIAL DELIVERY INSTRUCTIONS**

See Instructions 2 and 4.

In the name of: \_\_\_\_\_  
(*please print*)

Address: \_\_\_\_\_

\_\_\_\_\_

Telephone: \_\_\_\_\_

**If this Step 4 has been completed, please ensure to complete Step 6 below.**

**STEP 5**

**REGISTRATION INSTRUCTIONS**

A Shareholder must complete this step only if it wishes to have the DRS Statement(s) representing the Share Consideration and the CVRs, and any applicable cheque, to which it is entitled under the Arrangement registered in a name other than the name of the Shareholder.

**REGISTRATION INSTRUCTIONS**

See Instructions 2 and 4.

In the name of: \_\_\_\_\_  
(*please print*)

Address: \_\_\_\_\_

\_\_\_\_\_

Telephone: \_\_\_\_\_

**If this Step 5 has been completed, please ensure to complete Step 6 below.**

**STEP 6**

**SIGNATURE GUARANTEE**

A Shareholder does not have to complete this step if it is the Registered Shareholder of the certificate(s) and/or DRS Statement(s) representing the Shares delivered with this Letter of Transmittal and has not completed (i) Step 4 above requesting delivery to an address other than the current registered address of the Shareholder or (ii) Step 5 above requesting the DRS Statement(s) representing the Share Consideration and the CVRs, and any applicable cheque, to which it is entitled under the Arrangement to be registered in a name other than the name of the Shareholder.

**In all other cases, a Shareholder must complete this Step 6 by having its signature on this Letter of Transmittal guaranteed by an Eligible Institution (both a signature guarantee and a medallion guarantee are required).**

**GUARANTEE OF  
SIGNATURE(S)**

Authorized Signature on  
behalf of Eligible Institution.

**See Instructions 2 and 4.**

Name: \_\_\_\_\_  
*(please print)*

Signature: \_\_\_\_\_

Name of Firm: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

Dated: \_\_\_\_\_

## STEP 7

### TAX INSTRUCTION LETTER

A summary of the principal Canadian federal income tax considerations for certain Shareholders in respect of the Arrangement is included in the Circular under the heading "*Certain Canadian Federal Income Tax Considerations for Shareholders*".

As described under the heading "*Certain Canadian Federal Income Tax Considerations for Shareholders — Holders Resident in Canada — Disposition of Shares Pursuant to the Arrangement — Exchange of Shares — Section 85 Election*" in the Circular, an Eligible Holder that disposes of Shares pursuant to the Plan of Arrangement shall be entitled to make a Tax Election, with respect to the disposition of such Shares by providing a signed copy of the prescribed election form(s) to a representative designated by Agnico Eagle within 120 days following the Effective Date, duly completed with the details of the Shares disposed of, the agreed amount (which, subject to Law, shall be determined at the sole discretion of the Eligible Holder), and all information pertaining to the Eligible Holder.

Agnico Eagle shall, within 30 days after receiving a signed copy of the prescribed election form(s) from the Eligible Holder, sign, complete and return such form(s) to such Eligible Holder. Neither Rupert nor Agnico Eagle shall be responsible for the proper or timely filing of any prescribed election form and, except for Agnico Eagle's obligation to sign, complete and return (within 30 days after the receipt thereof by the representative designated by Agnico Eagle) any prescribed election form(s) which are received by the representative designated by Agnico Eagle within 120 days of the Effective Date, neither Rupert nor Agnico Eagle shall be responsible for any Taxes, interest or penalties arising as a result of any failure of the Eligible Holder to properly or timely file such prescribed election form(s) in the form and manner prescribed by the Tax Act (or any other applicable provincial or territorial income Tax Law). Notwithstanding the foregoing, Agnico Eagle may, at its sole discretion, choose to sign, complete and return a prescribed election form received from an Eligible Holder more than 120 days after the Effective Date, but shall have no obligation to do so.

A Tax Instruction Letter providing certain instructions for making a Tax Election will be available in due course at Agnico Eagle's website: [www.agnicoeagle.com](http://www.agnicoeagle.com) and will also be delivered by email to each Shareholder who checks the box, provides their email address below and delivers this Letter of Transmittal to the Depositary.

If (a) the box is checked and (b) an email address is provided in the space below, a Tax Instruction Letter will be delivered via email to the email address indicated below. A copy of the Tax Instruction Letter will also be available in due course at Agnico Eagle's website at [www.agnicoeagle.com](http://www.agnicoeagle.com).

Check here if you want the Tax Instruction Letter to be provided to you.

Email address: \_\_\_\_\_

## INSTRUCTIONS

### 1. Use of Letter of Transmittal

The method used to deliver this Letter of Transmittal and any accompanying certificate(s) representing Shares and/or applicable DRS Statement(s) and all other required documents, if any, is at the option and risk of the person depositing the same, and delivery will be deemed effective only when such documents are actually received by the Depositary. It is recommended that the necessary documentation be hand delivered to the Depositary, at either of its offices specified on the back page of this document, and a receipt obtained. However, if such documents are mailed, it is recommended that registered mail be used and that proper insurance be obtained. **Shareholders whose Shares are registered in the name of an Intermediary (e.g., broker, investment dealer, bank, trust company or nominee) should contact their Intermediary for assistance in depositing their Shares.**

### 2. Hold for Pick-Up, Special Delivery or Special Registration Instructions

Step 3 above should be completed only if the DRS Statement(s) representing the Share Consideration and the CVRs, and any applicable cheque, are to be held by the Depositary for pick-up. Step 4 above must be completed if the DRS Statement(s) representing the Share Consideration and the CVRs, and any applicable cheque, are to be sent to someone other than the person signing the Letter of Transmittal, or to the person signing the Letter of Transmittal at an address other than that appearing on the share registers of Rupert. Step 5 above should be completed if the DRS Statement(s) representing the Share Consideration and the CVRs, and any applicable cheque, are to be issued in the name of a person other than the person signing the Letter of Transmittal. If either Step 4 or Step 5 above is completed, the signature on the Letter of Transmittal must be guaranteed. See Step 6 above and Instruction 4 below.

### 3. Signatures

This Letter of Transmittal must be completed and signed by the Shareholder, or by such holder's duly authorized representative (in accordance with Instruction 5 below).

- (a) If this Letter of Transmittal is signed by the registered owner(s) of the accompanying certificate(s), such signature(s) on this Letter of Transmittal must correspond with the name(s) as registered or as written on the face of such certificate(s) without any change whatsoever, and the certificate(s) need not be endorsed. If such transmitted certificate(s) are owned of record by two or more joint owners, all such owners must sign this Letter of Transmittal.
- (b) If this Letter of Transmittal is signed by a person other than the registered owner(s) of the Shares or if the DRS Statement(s) representing the Share Consideration and the CVRs, and any applicable cheque, are to be issued to a person other than the registered holder(s):
  - (i) such deposited certificate(s) must be endorsed or be accompanied by an appropriate share transfer power of attorney duly and properly completed by the registered owner(s); and
  - (ii) the signature(s) on such endorsement or share transfer power of attorney must correspond exactly to the name(s) of the registered owner(s) as registered or as appearing on the certificate(s) and must be guaranteed in accordance with Instruction 4 below.

#### 4. **Guarantee of Signatures**

If this Letter of Transmittal is executed by a person other than the Registered Shareholder(s), or if the DRS Statement(s) representing the Share Consideration and the CVRs, and any applicable cheque, are to be issued to a person other than the Registered Shareholder(s) or sent to an address other than the address of the Registered Shareholder(s) as shown on the registers of Shareholders maintained by or on behalf of Rupert, such signature must be guaranteed by an Eligible Institution (as defined below), or in some other manner satisfactory to the Depositary.

An “**Eligible Institution**” means a Canadian Schedule 1 chartered bank, a member of the Securities Transfer Agent Medallion Program (STAMP), a member of the Stock Exchange Medallion Program (SEMP) or a member of the New York Stock Exchange Inc. Medallion Signature Program (MSP). Members of these programs are usually members of a recognized stock exchange in Canada, members of the Canadian Investment Regulatory Organization, members of the National Association of Securities Dealers or banks and trust companies in the United States.

#### 5. **Fiduciaries, Representatives and Authorizations**

Where this Letter of Transmittal or any certificate or share transfer or power of attorney is executed by a person as an executor, administrator, trustee, guardian, attorney-in-fact, or agent or on behalf of a corporation, partnership or association or is executed by any other person acting in a fiduciary or representative capacity, this Letter of Transmittal must be accompanied by satisfactory evidence of the authority to act. The Depositary, at its discretion, may require additional evidence of authority or additional documentation.

#### 6. **Miscellaneous**

- (a) If the space on this Letter of Transmittal is insufficient to list all certificates for Shares, additional certificate numbers and the number of Shares represented thereby may be included on a separate signed list affixed to this Letter of Transmittal.
- (b) If Shares are registered in different forms (e.g. “John Doe” and “J. Doe”), a separate Letter of Transmittal should be signed for each different registration.
- (c) No alternative, conditional or contingent deposits will be accepted. All depositing Shareholders by execution of this Letter of Transmittal (or a copy thereof) waive any right to receive any notice by the Depositary.
- (d) The Shareholders covered by this Letter of Transmittal hereby unconditionally and irrevocably attorn to the non-exclusive jurisdiction of the courts of the Province of British Columbia and the courts of appeal therefrom.
- (e) This Letter of Transmittal shall be governed by, and construed in accordance with the laws of the Province of British Columbia and the federal laws of Canada applicable therein.
- (f) Additional copies of the Letter of Transmittal may be obtained on request and without charge from the Depositary at either of its offices at the addresses listed on the back page of this document.

**7. Lost Certificates**

If a share certificate has been lost, stolen or destroyed, this Letter of Transmittal should be completed as fully as possible and forwarded, together with a letter describing the loss or destruction, to the Depositary. Upon the making of an affidavit of that fact that such certificate has been lost, stolen or destroyed by the Registered Shareholder of such Shares and the receipt by the Depositary of a Letter of Transmittal and any other documents Computershare requires, the Depositary will issue in exchange for such lost, stolen or destroyed certificate, the Consideration for Shares which such Registered Shareholder is entitled to receive pursuant to the Plan of Arrangement. When authorizing such payment in relation to any lost, stolen or destroyed certificate, the Registered Shareholder to whom the payment is made will, as a condition precedent to the delivery of such Consideration for Shares, be required to give a bond satisfactory to Agnico Eagle, Rupert and the Depositary, as depositary, in such sum as Agnico Eagle, Rupert and the Depositary may direct or otherwise indemnify Agnico Eagle, Rupert and Computershare in a manner satisfactory to Agnico Eagle, Rupert and the Depositary against any claim that may be made against Agnico Eagle, Rupert and the Depositary with respect to the certificate alleged to have been lost, stolen or destroyed. Alternatively, Registered Shareholders who have lost, had stolen or destroyed their share certificate(s) may participate in Computershare's blanket bond program with Aviva Insurance Company of Canada by completing Step 1B above, and submitting the applicable certified cheque or money order made payable to Computershare Investor Services Inc.

**8. United States Federal Backup Withholding**

In all cases, Step 2 should be completed. The Depositary will not distribute any Consideration to Shareholders until the information required by such step is provided. The remainder of this instruction is applicable to U.S. Shareholders (as defined in Step 2 above) only.

The following does not constitute a summary of the tax consequences with respect to the disposition of Shares pursuant to the Arrangement. Shareholders should review the Circular and consult their own tax advisors having regard to their own particular circumstances to determine the particular tax consequences to them of a disposition of Shares pursuant to the Arrangement.

To prevent backup withholding on any payment made to a U.S. Shareholder (or any person acting on behalf of a U.S. Shareholder), each U.S. Person (as defined below) must provide his, her or its correct U.S. Taxpayer Identification Number, or TIN (or the TIN of the person on whose behalf you are acting), by completing the enclosed IRS Form W-9 as described more fully below. In general, an individual's TIN is his or her social security number (SSN) and an entity's TIN is its employer identification number (EIN). If the correct TIN is not provided or if any other information is not correctly provided, payments made with respect to the disposition of Shares may be subject to backup withholding at the applicable statutory rate (currently 24%).

If the enclosed IRS Form W-9 is not applicable to a U.S. Shareholder because such shareholder is not a U.S. person for U.S. federal income tax purposes but provided a mailing address in the United States, such shareholder will instead need to submit an appropriate and properly completed IRS Form W-8, signed under penalty of perjury. An appropriate IRS Form W-8 (W-8BEN, W-8EXP or other form) may be obtained from the Depositary or from the IRS website ([www.irs.gov](http://www.irs.gov)).

You are a "U.S. Person" if you are, for U.S. federal income tax purposes, a citizen or a resident of the United States (including a U.S. resident alien), a corporation, partnership, company or association for U.S. federal income tax purposes created or organized in the United States or under the laws of the United States or any state or the District of Columbia, an estate whose income is subject to U.S. federal income tax regardless of its source, or 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 electing trusts).

Each shareholder should review the Circular and is urged to consult his, her or its own tax advisor to determine whether such shareholder is required to furnish an IRS Form W-9, is exempt from backup withholding and information reporting, or is required to furnish an IRS Form W-8.

Each tendering U.S. Person is required to provide the Depository with a correct TIN and with certain other information on an IRS Form W-9, which is attached below, and to certify that the TIN provided is correct (or that such U.S. Person is awaiting a TIN) and that (a) the U.S. Person has not been notified by the IRS that the U.S. Person is subject to backup withholding as a result of a failure to report all interest or dividends or (b) the IRS has notified the U.S. Person that the U.S. Person is not subject to backup withholding because (i) such U.S. Shareholder has not been notified by the IRS that such U.S. Shareholder is subject to backup withholding as a result of a failure to report all interest or dividends, (ii) the IRS has notified such U.S. Shareholder that he, she or it is no longer subject to backup withholding, or (iii) such U.S. Shareholder is exempt from backup withholding.

Exempt shareholders are generally not subject to backup withholding requirements. To prevent possible erroneous backup withholding, an exempt shareholder that is a U.S. Person must enter its correct TIN and indicate their exempt status by entering in the correct "Exempt payee code" on line 4 on the IRS Form W-9, and sign and date the form. See the General Instructions to the IRS Form W-9 for additional instructions.

If Shares are held in more than one name or are not in the name of the actual owner, consult the General Instructions to the IRS Form W-9.

If a tendering U.S. Person does not have a TIN, such shareholder should: (i) consult the General Instructions to the IRS Form W-9 for instructions on applying for a TIN; (ii) write "Applied For" in the space for the TIN on the IRS Form W-9; and (iii) sign and date the IRS Form W-9.

In such case, the Depository may withhold from the gross proceeds of any payment made to such shareholder prior to the time a properly certified TIN is provided to the Depository, and, if the Depository is not provided with a TIN within sixty (60) days, such amounts will be paid over to the IRS.

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

Failure to provide the required information on the IRS Form W-9 may subject the tendering U.S. Person to a US\$50 penalty imposed by the IRS and backup withholding of a portion of any payment. More serious penalties may be imposed for providing false information which, if willfully done, may result in fines and/or imprisonment.

**A U.S. SHAREHOLDER WHO FAILS TO PROPERLY COMPLETE THE ENCLOSED IRS FORM W-9 SET OUT IN THIS LETTER OF TRANSMITTAL OR, IF APPLICABLE, THE APPROPRIATE IRS FORM W-8 MAY BE SUBJECT TO BACK-UP WITHHOLDING FROM THE GROSS PROCEEDS OF ANY PAYMENTS MADE TO SUCH SHAREHOLDER PURSUANT TO THE ARRANGEMENT. THE DEPOSITARY CANNOT REFUND AMOUNTS WITHHELD BY REASON OF BACKUP WITHHOLDING.**

All Shareholders are urged to consult their own tax advisors to determine which forms should be used and whether they are exempt from U.S. backup withholding.

9. **Eligible Holders**

An “**Eligible Holder**” means a beneficial holder of Shares (other than a Dissenting Shareholder) that is: (a) a resident of Canada for purposes of the Tax Act that is not exempt from tax under Part I of the Tax Act; or (b) a partnership, any member of which is a resident of Canada for purposes of the Tax Act that is not exempt from tax under Part I of the Tax Act.

A Shareholder who is generally exempt from tax under Part I of the Tax Act includes a trust governed by a registered retirement savings plan, registered retirement income fund, registered disability savings plan, registered education savings plan, tax free savings account, first home savings account or a deferred profit sharing plan. Shareholders should consult their own tax advisors as to whether they qualify as Eligible Holders.

10. **Direct Registration System**

The Share Consideration and CVRs to be issued pursuant to the Arrangement will be issued in the Direct Registration System, or DRS. The DRS is a system that allows you to hold your Share Consideration and CVRs in “book-entry” form without having a physical security certificate issued as evidence of ownership. Instead, your Share Consideration and CVRs will be held in your name and registered electronically in Agnico Eagle’s records, which will be maintained by its transfer agent, Computershare Trust Company of Canada (“**Computershare Trust**”). The Direct Registration System eliminates the need for securityholders to safeguard and store certificates, it avoids the significant cost of a surety bond for the replacement of, and the effort involved in replacing, physical certificate(s) that might be lost, stolen or destroyed and it permits/enables electronic securities transactions.

Upon issuance of Share Consideration and CVRs in accordance with the Arrangement and this Letter of Transmittal, you will receive one or more initial DRS statement(s) acknowledging the number of Agnico Shares and CVRs you hold in your DRS account. Each time you have any movement of Agnico Shares or CVRs into or out of your DRS account, you will be mailed an updated DRS statement. You may request a DRS statement at any time by contacting Computershare Trust.

Following receipt of the DRS statement(s) representing the Agnico Shares issued to you pursuant to the Plan of Arrangement (the “**Consideration Shares**”), you may request a share certificate for all or a portion of the Agnico Shares held in your DRS account. Simply contact Computershare Trust with your request. A share certificate for the requested number of Consideration Shares will be sent to you by first class mail upon receipt of your instructions, at no cost to you.

11. **Privacy Notice**

Computershare is committed to protecting your personal information. In the course of providing services to you and Computershare’s corporate clients, Computershare receives non-public personal information about you from transactions Computershare performs for you, forms you send Computershare, other communications Computershare has with you or your representatives, etc. This information could include your name, contact details (such as residential address, correspondence address, email address), social insurance number, survey responses, securities holdings and other financial information. Computershare uses this to administer your account, to better serve you and Computershare’s clients’ needs and for other lawful purposes relating to Computershare’s services. Computershare may transfer personal information to other companies located outside of your province or territory within Canada, or outside of Canada that provide data processing and storage or other support in order to facilitate the services it provides. Where Computershare shares your personal information with other companies to provide services to you, Computershare ensures they have adequate safeguards to protect your personal information as per applicable Canadian privacy laws. Computershare

also ensures the protection of rights of data subjects under the General Data Protection Regulation, where applicable. Computershare has prepared a Privacy Code to tell you more about their information practices, how your privacy is protected and how to contact Computershare's Chief Privacy Officer. It is available at their website, [www.computershare.com](http://www.computershare.com), or by writing to them at 320 Bay Street, 14th Floor, Toronto, Ontario, M5H 4A6. Computershare will use the information you are providing in order to process your request and will treat your signature(s) as your consent to them so doing.



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-NEC (nonemployee compensation).
- 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), and 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.

**Caution:** If you don't 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; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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).

**Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding.** Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

**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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

**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 their 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 their 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, but are not limited to, 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, as described in item 4 under "*By signing the filled-out form*" 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.

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

## What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. 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 are no longer 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.

- **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 for 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 you filed with your application.

- **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

- **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

- **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. Enter any business, trade, or DBA name on line 2.

- **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner 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. 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, enter it on line 2.

### Line 3a

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship,	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification. P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership
• Trust/estate	Trust/estate

### Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

**Note:** A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

### 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 territory, 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 territory.
- 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 as defined under section 581.
- 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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
• Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Information, and its instructions.

<sup>2</sup> 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) entered 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 territory, 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, enter "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 ITIN. Enter it in the entry space for the Social security number. 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). 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](http://www.SSA.gov). You may also get this form by calling 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/EIN](http://www.irs.gov/EIN). Go to [www.irs.gov/Forms](http://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](http://www.irs.gov/OrderForms) to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

**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), ABLÉ 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 <sup>1</sup>
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
5. a. The usual revocable saving trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
6. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
7. Grantor trust filing under Optional 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 <sup>4</sup>
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
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 Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations section 1.671-4(b)(2)(i)(B))**	The trust

<sup>1</sup> 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.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name on line 1, and enter your business or DBA name, if any, on line 2. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> 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.)

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

\*\* For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 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 877-777-4778 or TTY/TDD 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](mailto: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 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at [spam@uce.gov](mailto:spam@uce.gov) or report them at [www.ftc.gov/complaint](http://www.ftc.gov/complaint). You can contact the FTC at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see [www.IdentityTheft.gov](http://www.IdentityTheft.gov) and Pub. 5027.

Go to [www.irs.gov/IdentityTheft](http://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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

**Offices of the Depositary:**

**By Mail**

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

**By Hand or by Courier or Registered Mail**

Computershare Investor Services Inc.  
320 Bay Street, 14<sup>th</sup>  
Floor Toronto, Ontario  
M5H 4A6

**Inquiries**

Toll Free Number: 1-800-564-6253  
Email: [corporateactions@computershare.com](mailto:corporateactions@computershare.com)