

Dear Holder,

Effective January 1<sup>st</sup>, 2012, The Canadian Revenue Agency (CRA) has asked all paying agents, including Computershare, to withhold at a statutory rate of 25% from all applicable payments or credits. As a result, Computershare requires the completion of the CRA's new certificate of residency documentation from you in order to continue withholding tax at the appropriate treaty rate, as applicable.

Payments that may be subject to withholding include interest, dividends, broker and barter exchange transactions, and royalties.

In order to be considered for the preferred treaty rate, you must provide Computershare with a NR301 - Declaration Of Eligibility For Benefits Under A Tax Treaty For A Non-Resident Taxpayer, which you will find included with this letter.

Supplying us with the completed NR301 form will allow you to receive your payments according to the established treaty rates for your country of domicile.

Failure to supply a completed NR301 form to us will result in Computershare withholding the statutory 25% withholding tax rate on any payments entitled to you. At that point, it will then be your responsibility to claim the difference back from the CRA, should you decide to.

Instructions on how to correctly complete the NR301 form are on the back of the form. Should you have further questions regarding the CRA's Withholding Tax change, please refer to <http://www.cra-arc.gc.ca/E/pbg/tf/nr301/README.html>

Thank you,

Computershare