

**The instructions accompanying this Letter of Transmittal should be read carefully before this Letter of Transmittal is completed. This Letter of Transmittal is for depositing your Common Shares in connection with the Consolidation involving New Dawn Mining Corp. and its shareholders.**

**LETTER OF TRANSMITTAL  
FOR COMMON SHARES OF  
NEW DAWN MINING CORP.**

This Letter of Transmittal is for use by all holders of common shares (Shareholders) in the capital of New Dawn Mining Corp. (“**New Dawn**” or the “**Corporation**”) following the completion of the Consolidation by way of the proposed one hundred thousand to one consolidation of all outstanding Common Shares that is being submitted for approval at the special meeting of Shareholders to be held on November 19, 2013 (the “**Meeting**”). Shareholders are referred to the Notice of Meeting and the Management Information Circular dated October 21, 2013 (the “**Circular**”) prepared in connection with the Meeting that accompanies this Letter of Transmittal for additional details regarding the Share Consolidation Transaction. Capitalized terms used but not defined in this Letter of Transmittal have the meanings set out in the Circular. **You are encouraged to carefully review the Circular in its entirety.**

**As used herein, the term “U.S. Shareholder” means a beneficial owner of Common Shares that is (a) an individual citizen or resident of the United States, for U.S. federal income tax purposes, (b) a corporation, partnership or other entity taxable as a corporation or partnership created or organized under the laws of the United States or any State thereof, (c) an estate the income of which is subject to U.S. federal income tax without regard to its source or (d) a trust if a court within the United States is able to exercise primary supervision over the administration of the trust and one or more U.S. persons have the authority to control all substantial decisions of the trust, or the trust has elected to be treated as a domestic trust for U.S. federal income tax purposes.**

**Completion of the Consolidation is subject to a number of conditions, some of which are beyond the control of New Dawn.**

A Shareholder (other than a Dissenting Shareholder)

- (i) who holds a fractional post consolidation Common Share that is less than one whole Common Share upon completion of the Consolidation will be entitled to receive payment of his, her or its entitlement of Cdn.\$0.13 per pre-Consolidation Common Share on account of such fractional Common Share,
- (ii) who holds a whole number of post consolidation Common Shares and a fractional post consolidation Common Share that is less than one whole post consolidation Common Share upon completion of the Consolidation will be entitled to receive payment of his, her or its entitlement of Cdn.\$0.13 per pre-Consolidation Common Share on account of such fractional Common Share and a new share certificate evidencing the ownership of a whole number of post consolidation Common Shares, and
- (iii) who holds a whole number of post consolidation Common Shares will be entitled to receive a new share certificate evidencing the ownership of a whole number of post consolidation Common Shares.

where the payment in respect of a fractional Common Share and the new share certificate, where applicable, are, together the “**Consideration**”.

**In order to receive the Consideration that a Shareholder is entitled to receive after the Consolidation Effective Date, such Shareholder is required to deposit the certificates representing Common Shares registered under his, her or its name with Equity Financial Trust Company (the “**Depositary**”). Shareholders holding Common Shares which are registered in the name of a broker, investment dealer, bank, trust company or other nominee must contact their nominee holder to arrange for surrender of their Common Shares to the Depositary. This Letter of Transmittal, properly completed and duly executed,**

together with all other required documents, must accompany all Common Share certificates deposited with the Depository pursuant to the Consolidation.

Shareholders who do not deliver their Common Share certificates and all other required documents to the Depository on or before the date which is six years after the Consolidation Effective Date shall lose their right to receive Consideration for their Common Shares.

Please read the Circular and the instructions set out below carefully before completing this Letter of Transmittal. Delivery of this Letter of Transmittal to an address other than as set forth herein will not constitute a valid delivery. If Common Shares are registered in different names, a separate Letter of Transmittal must be submitted for each different registered owner. See Instruction 2.

If you are a U.S. Shareholder, you must also complete the Substitute Form W-9 set forth below (see Instruction 9 below, "Substitute Form W-9 for U.S. Shareholders only"). If you have a U.S. address, but are not a U.S. Shareholder, please see Instruction 9 below.

In connection with the Consolidation being considered for approval at the Meeting, the undersigned hereby deposits with the Depository the enclosed certificate(s) representing Common Shares, details of which are as follows:

Certificate Number(s)	Name(s) in which Registered	Number of Common Share(s) Represented by Certificate	Number of Common Share(s) Deposited
<i>(Please print or type. If space is insufficient, please attach a list to this Letter of Transmittal in the above form.)</i>			<b>TOTAL:</b>

It is understood that, upon receipt of this Letter of Transmittal duly completed and signed and of the certificate(s) representing the Common Shares deposited herewith (the "Deposited Shares") and following the Effective Time of the Consolidation, the Depository will deliver to the undersigned Consideration for such Deposited Shares that the undersigned is entitled to receive under the Consolidation, or hold such Consideration for pick-up in accordance with the instructions set out below, and the certificate(s) representing the Deposited Shares shall forthwith be cancelled. It is understood that all payments will be net of any amounts required to be withheld by law including in respect of any applicable withholding taxes.

The undersigned holder of Deposited Shares represents and warrants in favor of New Dawn that:

- (i) the undersigned is the registered holder of the Deposited Shares;
- (ii) such Deposited Shares are owned by the undersigned free and clear of all mortgages, liens, charges, encumbrances, security interests and adverse claims;
- (iii) the undersigned has full power and authority to execute and deliver this Letter of Transmittal and to deposit, sell, assign, transfer and deliver the Deposited Shares and that, when the Consideration is paid, none of New Dawn or any successor thereto will be subject to any adverse claim in respect of such Deposited Shares;
- (iv) the Deposited Shares have not been sold, assigned or transferred, nor has any agreement been entered into to sell, assign or transfer any such Deposited Shares, to any other person;

- (v) the surrender of the Deposited Shares complies with applicable laws;
- (vi) all information inserted by the undersigned into this Letter of Transmittal is accurate; and
- (vii) unless the undersigned shall have revoked this Letter of Transmittal by notice in writing given to the Depository prior to the Effective Date of the Consolidation, the undersigned will not, prior to such time, transfer or permit to be transferred any of such Deposited Shares. These representations and warranties shall survive the completion of the Consolidation.

Except for any proxy deposited with respect to the vote on the Consolidation Resolution and the Continuance Resolution in connection with the Meeting, the undersigned revokes any and all authority, other than as granted in this Letter of Transmittal, whether as agent, attorney-in-fact, proxy or otherwise, previously conferred or agreed to be conferred by the undersigned at any time with respect to the Deposited Shares and no subsequent authority, whether as agent, attorney-in-fact, proxy or otherwise, will be granted with respect to the Deposited Shares.

The undersigned will, upon request, execute any signature guarantees or additional documents deemed by the Depository to be reasonably necessary or desirable to complete the transfer of the Deposited Shares.

The undersigned acknowledges that all authority conferred or agreed to be conferred by the undersigned in this Letter of Transmittal is, to the greatest extent permitted by the applicable laws, irrevocable and may be exercised during any subsequent legal incapacity of the undersigned and shall, to the greatest extent permitted by the applicable laws, survive the death or incapacity of the undersigned and any obligation of the undersigned hereunder shall be binding upon the heirs, personal representatives, successors and assigns of the undersigned.

The undersigned instructs New Dawn and the Depository to mail the Consideration that the undersigned is entitled to receive pursuant to the Consolidation in respect of the Deposited Shares promptly after the Effective Time of the Consolidation, by first-class insured mail, postage prepaid, to the undersigned, or to hold such Consideration for pick-up, in accordance with the instructions given below. If no such address is specified by the undersigned, the applicable Consideration will be sent to the address of the undersigned as shown on the register of Shareholders maintained by New Dawn or the registrar and transfer agent of New Dawn. Consideration mailed in accordance with this paragraph will be deemed to be delivered at the time of mailing.

Consideration, to the extent payable in cash, will be paid in Canadian dollars, unless the Shareholder elects to receive payment in U.S. dollars by checking the appropriate box provided in Box "D". The amount payable in U.S. dollars will be determined on the exchange rate available to the Depository at its typical banking institution on the date the funds are converted. A Shareholder electing to have the cash element of the Consideration paid in U.S. dollars will have further acknowledged and agreed that any change to the currency exchange rates of the United States or Canada will be at the sole risk of such Shareholder.

If the Consolidation is not completed or proceeded with, the enclosed certificate(s) and all other ancillary documents will be returned forthwith to the undersigned at the address set out below in Box "A" or "B", as applicable or, failing such address being specified, to the undersigned at the last address of the undersigned as it appears on the securities register of New Dawn.

The undersigned acknowledges that there shall be no duty or obligation on New Dawn, the Depository 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.

It is understood that under no circumstances will interest accrue or be paid on the Consideration payable in respect of the Deposited Shares in connection with the Consolidation.

By reason of the use by the undersigned of an English language Letter of Transmittal, the undersigned and each of you shall be deemed to have required that any contract in connection with the delivery of the Consideration that the undersigned is entitled to receive under the Consolidation through this Letter of Transmittal, as well as all documents related thereto, be drawn exclusively in the English language. En raison de l'utilisation d'une lettre d'envoi en langue anglaise par le soussigné, le soussigné et les destinataires sont présumés avoir requis que tout

contrat attesté par ceci et son acceptation au moyen de la présente lettre d'envoi, de même que tous les documents qui s'y rapportent, soient rédigés exclusivement en langue anglaise.

## NEW DAWN SHAREHOLDER INFORMATION AND INSTRUCTIONS

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

### BOX A

#### DELIVERY INSTRUCTIONS

DELIVER THE CONSIDERATION  
COMPRISING A CHEQUE, A NEW SHARE  
CERTIFICATE OR BOTH, IN THE NAME OF:

(please print or type)

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Street address and number)

\_\_\_\_\_  
(City and Province or State)

\_\_\_\_\_  
(Country and postal (zip) code)

\_\_\_\_\_  
(Telephone – business hours)

\_\_\_\_\_  
(Social Insurance, Social Security Number or  
Employer Identification Number)

### BOX B

#### SPECIAL DELIVERY INSTRUCTIONS

To be completed ONLY if the Consideration to which the undersigned is entitled under the Consolidation is to be sent to someone other than the person shown in Box A or to an address other than the address shown on Box A, unless Box C is checked.

Same address as Box A; or  
(please print or type)

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Street address and number)

\_\_\_\_\_  
(City and Province or State)

\_\_\_\_\_  
(Country and postal (zip) code)

**BOX C – SPECIAL PICK-UP INSTRUCTIONS**

Unless the box below is checked, the Consideration will be mailed to the undersigned as previously described

- HOLD THE CONSIDERATION FOR PICK-UP AT THE OFFICE OF THE DEPOSITARY**

**BOX D - CURRENCY OF PAYMENT INSTRUCTIONS**

Unless the box below is checked, the cash element of the Consideration will be made in Canadian funds.

- U.S. Funds.

**BOX E - TO BE COMPLETED BY ALL SHAREHOLDERS BY SELECTING ONE BOX BELOW**

- The undersigned is a resident in Canada for tax purposes.

OR

- The undersigned is **not** a resident of Canada for tax purposes.

**BOX F - U.S. SHAREHOLDERS – TAX**

Indicate whether or not you are a U.S. Shareholder, are acting on behalf of a U.S. Shareholder or have a U.S. address:

- The person signing this Letter of Transmittal represents that it is not a U.S. Shareholder, is not acting on behalf of a U.S. Shareholder and does not have a U.S. address; or
- The person signing this Letter of Transmittal represents that it is a U.S. Shareholder, is acting on behalf of a U.S. Shareholder or has a U.S. address.

If you are (i) a U.S. Shareholder, (ii) are acting on behalf of a U.S. Shareholder or (iii) have a U.S. address, then in order to avoid back-up withholding you must complete and submit to the Depositary the Substitute Form W-9 included below, or otherwise provide certification that you are exempt from backup withholding, as provided in Instruction 9 below. If you require a Form W-8, please contact the Depositary.

**BOX G – SIGNATURE GUARANTEE**

Signature guaranteed by  
(if required under Instruction 3):  
(please print or type)

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(Authorized signature of Guarantor)

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(Name of Guarantor)

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(Street address and number)

---

(City and Province or State)

---

(Country and postal (zip) code)

---

(Telephone number)

**BOX H – SIGNATURE**

(please print or type)

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(Signature of shareholder or authorized representative)

---

(Signature of any joint holder)

---

(Name of shareholder)

---

(Name of authorized representative)

---

(Daytime Telephone Number)

## INSTRUCTIONS

### 1. Use of Letter of Transmittal

- a. Shareholders should read the accompanying Circular prior to completing this Letter of Transmittal.
- b. This Letter of Transmittal duly completed and signed (or an originally signed facsimile copy thereof) together with accompanying original certificates representing the Common Shares and all other required documents must be sent or delivered to the Depositary at the address set out on the end of this Letter of Transmittal.
- c. The method used to deliver this Letter of Transmittal and any accompanying certificates representing Common Shares and all other required documents is at the option and risk of the Shareholder, and delivery will be deemed effective only when such documents are actually received. New Dawn recommends that this Letter of Transmittal and the necessary documentation be hand delivered to the Depositary at the address set out at the end of this Letter of Transmittal, and a receipt obtained; otherwise the use of registered mail with return receipt requested, properly insured, is recommended. Shareholders whose Common Shares are registered in the name of a broker, investment dealer, bank, trust company or other nominee should contact that nominee for assistance in depositing those Common Shares. Delivery to an office other than to the specified office does not constitute delivery for this purpose.
- d. New Dawn reserves the right, if it so elects and in its absolute discretion, to instruct the Depositary to waive any defect or irregularity contained in any Letter of Transmittal received by it.

### 2. Signatures

This Letter of Transmittal must be completed and signed by the registered holder of Common Shares or by such registered holder's duly authorized representative (in accordance with paragraph 4 below of these Instructions).

- 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 deposited 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 accompanying certificate(s), or if the Consideration is to be issued to a person other than the registered owner(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 as noted in paragraph 3 below of these Instructions.

### 3. Guarantee of Signatures

If this Letter of Transmittal is signed by a person other than the registered owner(s) of the Common Shares or if the Consideration is to be issued in a name other than the registered owner(s), such signature must be guaranteed by an Eligible Institution (see below), or in some other manner satisfactory to the Depositary (except that no guarantee is required if the signature is that of an

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

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

Where this Letter of Transmittal is executed by a person as an executor, administrator, trustee or guardian, or on behalf of a corporation, partnership or association or is executed by any other person acting in a representative capacity, this Letter of Transmittal must be accompanied by satisfactory evidence of the authority to act. New Dawn or the Depository, at their discretion, may require additional evidence of authority or additional documentation.

#### **5. Delivery Instructions**

All Consideration to be issued in exchange for the Deposited Shares will be issued in the name of the person indicated in Box “A” on this Letter of Transmittal and delivered to the address indicated in Box “A” (unless Box “B” on this Letter of Transmittal has been checked). If the Consideration is to be held for pick-up at the offices of the Depository, complete Box “C” on this Letter of Transmittal. If neither Box “A” nor Box “B” is completed, any Consideration issued in exchange for the Deposited Shares will be issued in the name of the registered holder of the Deposited Shares and will be mailed to the address of the registered holder of the Deposited Shares as it appears on the register of New Dawn or its registrar and transfer agent. Any Consideration mailed in accordance with this Letter of Transmittal will be deemed to be delivered at the time of mailing.

#### **6. Lost Certificates**

If a certificate representing pre-consolidation Common Shares has been lost or destroyed or stolen, this Letter of Transmittal should be completed as fully as possible and forwarded, together with a letter describing the loss, to the Depository. The undersigned may be required to complete and submit certain documents, including a bond and/or indemnity. The Depository and/or the registrar and transfer agent for the Common Shares will respond with replacement requirements (which may include bonding requirement) in order to issue the Consideration.

#### **7. Return of Certificates**

If the Consolidation does not proceed for any reason, any certificate(s) for Deposited Shares received by the Depository will be returned to you forthwith in accordance with your delivery instructions in Box “A” or “B”, as applicable, on this Letter of Transmittal, or failing such address being specified, to the undersigned at the last address of the undersigned as it appears on the securities register of New Dawn.

#### **8. Privacy Notice**

Equity Financial Trust Company is committed to protecting your personal information. In the course of providing services to you and our corporate clients, we receive non-public personal information about you – from transactions we perform for you, forms you send us, other communications we have with you or your representatives, etc. This information could include your name, address, social insurance number, securities holdings and other financial information. We use this to administer your account, to better serve you and our clients' needs and for other lawful purposes relating to our services. We have prepared a Privacy Statement to tell you more about our information practices and

how your privacy is protected. It is available at our website, [www.tmxequitytransferservices.com](http://www.tmxequitytransferservices.com), or by writing us at 200 University Avenue, Suite 300, Toronto, Ontario, Canada M5H 4H1. Equity Financial Trust Company will use the information you are providing on this form in order to process your request and will treat your signature(s) on this Letter of Transmittal as your consent to the above.

#### **9. Substitute Form W-9 for U.S. Shareholders Only**

United States federal income tax law generally requires a U.S. Shareholder who receives cash in exchange for Common Shares to provide the Depository with its correct Taxpayer Identification Number (“TIN”), which, in the case of a Shareholder who is an individual, is generally the individual’s social security number. If the Depository is not provided with the correct TIN or an adequate basis for an exemption, such holder may be subject to penalties imposed by the Internal Revenue Service and backup withholding in an amount equal to 28% of the gross proceeds of any payment received hereunder. If withholding results in an overpayment of taxes, a refund may be obtained by filing a U.S. tax return and complying with all other necessary requirements.

To prevent backup withholding, each U.S. Shareholder must provide its correct TIN by completing the Substitute Form W-9 set forth in this document, which requires the Shareholder to certify under penalties of perjury, (1) that the TIN provided is correct (or that such Shareholder is awaiting a TIN), (2) that (i) the Shareholder is exempt from backup withholding; (ii) the Shareholder has not been notified by the Internal Revenue Service that he is subject to backup withholding as a result of a failure to report all interest or dividends; or (iii) the Internal Revenue Service has notified the Shareholder that he is no longer subject to backup withholding; (3) that the Shareholder is a U.S. person for U.S. federal income tax purposes (including a U.S. resident alien); and (4) that the FATCA code(s) entered on the form (if any) indicating exemption from FATCA reporting is correct.

Exempt holders (including, among others, all corporations) are not subject to backup withholding and reporting requirements. To prevent possible erroneous backup withholding, an exempt holder must enter its correct TIN on Substitute Form W-9, enter the appropriate exempt payee code, and sign and date the form. See the instructions on Substitute Form W-9 (the “W-9 Instructions”) for additional instructions.

If Common Shares are held in more than one name or are not in the name of the actual owner, consult the enclosed W-9 Instructions for information on which TIN to report.

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

If a Shareholder has a U.S. address, but is not a U.S. Shareholder, such holder is required to submit an appropriate and properly completed IRS Form W-8 Certificate of Foreign Status, signed under penalties of perjury. Such appropriate IRS Form W-8 may be obtained from the Depository or from the IRS website at [www.irs.gov](http://www.irs.gov).

A U.S. Shareholder who fails to properly complete the Substitute Form W-9 set forth in this Letter of Transmittal or a non-U.S. Shareholder who has a U.S. address and fails to properly complete the appropriate IRS Form W-8 may be subject to backup withholding of 28% of the gross proceeds of the Consideration. Backup withholding is not an additional tax. Rather, the tax liability of persons subject to backup withholding will be reduced by the amount of tax withheld. If withholding results

in an overpayment of taxes, a refund may be obtained by filing a tax return with the IRS and complying with all other necessary requirements. The Depositary cannot refund amounts withheld by reason of backup withholding. To ensure compliance with U.S. Treasury Department Circular 230, holders are hereby notified that: (a) any discussion of U.S. federal tax issues in this document is not intended or written by New Dawn to be used, and cannot be used, by any taxpayer for the purpose of avoiding penalties that may be imposed on the taxpayer under the U.S. Internal Revenue Code; and (b) each taxpayer should seek advice from an independent tax advisor based on its particular circumstances.

## **10. Miscellaneous**

- a. If the space on this Letter of Transmittal is insufficient to list all certificates for Deposited Shares, additional certificate numbers and number of Shares may be included on a separate signed list affixed to this Letter of Transmittal.
- b. If Deposited Shares are registered in different forms (e.g., “John Doe” and “J. Doe”) a separate Letter of Transmittal should be signed for each different registration.
- c. No alternative, conditional or contingent deposits of Deposited Shares will be accepted.
- d. All questions as to the validity, form, eligibility (including timely receipt) and acceptance of Common Shares deposited pursuant to the Consolidation will be determined by New Dawn in its sole discretion. Holders of Deposited Shares agree that such determination shall be final and binding. New Dawn reserves the absolute right to reject any and all deposits which it determines not to be in proper form or which may be unlawful to accept under the laws of any jurisdiction. New Dawn reserves the absolute right to waive any defects or irregularities in the deposit of any Common Shares. There shall be no duty or obligation of New Dawn, the Depositary, or any other person to give notice of any defects or irregularities of any deposit and no liability shall be incurred by any of them for failure to give any such notice. New Dawn’s interpretation of the terms and conditions of the Circular and this Letter of Transmittal will be final and binding.
- e. Additional copies of the Circular and Letter of Transmittal may be obtained from the Depositary at the address set out at the end of this Letter of Transmittal.
- f. It is strongly recommended that prior to completing this Letter of Transmittal, the undersigned read the accompanying Circular and discuss any questions with a tax or other appropriately qualified professional advisor.
- g. Any questions should be directed to the Depositary at 416-361-0930 extension 205 or by e-mail to [investor@equityfinancialtrust.com](mailto:investor@equityfinancialtrust.com).

### **The office of the Depositary is:**

**By Mail**                      Equity Financial Trust Company  
200 University Avenue, Suite 300  
Toronto, Ontario M5H 4H1  
Attention: Corporate Actions

### **By Registered Mail, Hand or by Courier to the attention of Corporate Actions as follows:**

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

**Inquiries**

Toll Free: 1-866-393-4891 (North America)

Phone: 416-361-0930 extension 205 (Overseas)

Email: [investor@equityfinancialtrust.com](mailto:investor@equityfinancialtrust.com)

Any questions and requests for assistance may be directed by Shareholders to the Depositary at the telephone number and locations set out above.

**PLEASE COMPLETE THE SUBSTITUTE FORM W-9 BELOW TO PROVIDE  
THE DEPOSITARY WITH YOUR TAX IDENTIFICATION NUMBER AND  
A CERTIFICATION AS TO YOUR EXEMPTION FROM BACKUP WITHHOLDING  
TO BE COMPLETED BY SURRENDERING REGISTERED  
SHAREHOLDERS THAT ARE U.S. PERSONS (OR OTHER PAYEES)**

<p align="center"><b>SUBSTITUTE Form W-9 Department of the Treasury Internal Revenue Service Payer's Request for Taxpayer Identification</b></p>	<p>_____ Name</p> <p>_____ Business Name</p> <p>Please check appropriate box:</p> <p><input type="checkbox"/> Individual/Sole Proprietor</p> <p><input type="checkbox"/> Corporation</p> <p><input type="checkbox"/> Partnership      <input type="checkbox"/> Others</p> <p>_____ Address</p> <p>_____ City, State, Zip Code</p>	<p><b>Part I - Taxpayer Identification Number (TIN)</b></p> <p>For all accounts, enter your taxpayer identification number on the appropriate line. Certify by signing and dating below. For further instructions, see Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9.</p> <p>Enter TIN or Social Security Number</p>
	<p>For Payees exempt from backup withholding, see the enclosed Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9, check the Exempt box below, and complete the Substitute Form W-9.</p> <p>Exempt from backup withholding <input type="checkbox"/></p>	
<p><b>Part II— Certification</b></p> <p>Under penalties of perjury, I certify that:</p> <p>(1) The number shown on this form is my correct TIN (or I am waiting for a number to be issued to me); and</p> <p>(2) I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and</p> <p>(3) I am a U.S. person (including a U.S. resident alien).</p> <p>Certification Instructions — You must cross out item (2) above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest or dividends on your tax return. However, if after being notified by the IRS that you were subject to backup withholding you received another notification from the IRS that you are no longer subject to backup withholding, do not cross out item (2). (Also see instructions in the enclosed Guidelines).</p> <p>Signature of U.S. person _____ Date _____</p>		

**YOU MUST COMPLETE THE FOLLOWING CERTIFICATE IF YOU  
WROTE "APPLIED FOR" IN PART I OF THIS SUBSTITUTE FORM W-9**

**CERTIFICATE OF AWAITING TAXPAYER IDENTIFICATION NUMBER**

I certify under penalties of perjury that a TIN has not been issued to me, and either (a) I have mailed or delivered an application to receive a TIN to the appropriate IRS Center or Social Security Administration Office or (b) I intend to mail or deliver an application in the near future. I understand that, notwithstanding the information I provided in Part II of the Substitute Form W-9 (and the fact that I have completed this Certificate of Awaiting Taxpayer Identification Number), all payments made to me before I provide a properly certified TIN will be subject to the applicable percentage of backup withholding tax.

Signature of U.S. person \_\_\_\_\_

Date \_\_\_\_\_

*Note:* Failure to complete and return this Substitute Form W-9 may subject you to applicable U.S. Federal income tax withholding (currently 28%) on any cash payments made to you. Please review the enclosed "Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9" for additional details.

## GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION NUMBER ON SUBSTITUTE FORM W-9

### Specific Instructions

**Name.** If you are an individual, you must generally enter the name shown on your social security card. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, give the name of the actual owner of the account or, if combined funds, the first individual on the account (list first and then circle the name of the person or entity whose number you enter in Part I of the form).

**Sole proprietor.** Enter your individual name as shown (on your social security card) on the "Name" line. You may enter your business, trade, or "doing business as" (DBA)— name on the "Business name" line.

**Limited liability company (LLC).** If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line.** Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

**Caution:** *A disregarded domestic entity that has a foreign owner must use the appropriate IRS Form W-8.*

**Other entities.** Enter your business name as shown on required Federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.)

### Exempt From Backup Withholding

If you are exempt, enter your name as described above, check the appropriate box for your status, check the "Exempt from backup withholding" box, then sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

**Exempt payees.** Backup withholding is not required on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) of the Internal Revenue Code, as amended, if the account satisfies the requirements of section 401(f)(2) of the Internal Revenue Code, as amended,
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a) of the Internal Revenue Code, as amended,
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 of the Internal Revenue Code, as amended, or described in section 4947 of the Internal Revenue Code, as amended.

### Part I – Taxpayer Identification Number (TIN) Enter your TIN on the appropriate line.

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

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

If you are an **LLC** that is **disregarded as an entity** separate from its owner (see *Limited liability company (LLC)* above), and are owned by an individual, enter your SSN (or EIN, if you have one). If the owner of a disregarded LLC, is a corporation, partnership, etc., enter the owner's EIN.

**Note:** *See the chart below 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 Social Security Administration office or get this form on-line at [www.socialsecurity.gov/online/ss-5.pdf](http://www.socialsecurity.gov/online/ss-5.pdf). You may also get this form by calling 1-800-772-1213. Get Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN or **Form SS-4**, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses/](http://www.irs.gov/businesses/) and clicking on Employer ID numbers under Related Topics. You may get Forms-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS's Internet Web Site at [www.irs.gov](http://www.irs.gov).

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

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

## Part II – Certification

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

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see "Exempt from Backup Withholding", above.

### Signature requirements

Complete the certification as indicated in 1 through 4 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 to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

### What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings 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>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
7. Corporation or LLC electing corporate status on Form 8832	The corporation
8. Association, club, religious, charitable, educational, or other tax exempt organization	The organization
9. Partnership	The partnership
10. A broker or registered nominee	The broker or nominee
11. 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
12. Disregarded entity not owned by an individual	The owner

<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, but you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the legal trust, estate or pension trust. (Do not furnish the identifying number of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

**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.*

**Privacy Act Notice**

Section 6109 of the Internal Revenue Code, as amended, requires you to give your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. The IRS may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold applicable rates (currently 28%) of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.