THIS LETTER OF TRANSMITTAL IS FOR USE ONLY IN CONJUNCTION WITH THE PLAN OF ARRANGEMENT INVOLVING DESERT LION ENERGY INC., LEPIDICO LTD AND LEPIDICO (CANADA) LTD.

IN ORDER TO BE EFFECTIVE, THIS LETTER OF TRANSMITTAL MUST BE VALIDLY COMPLETED, DULY EXECUTED AND RETURNED TO THE DEPOSITARY, COMPUTERSHARE INVESTOR SERVICES INC. (SEE BACK FOR ADDRESS AND TELEPHONE NUMBER). IT IS IMPORTANT THAT YOU VALIDLY COMPLETE, DULY EXECUTE AND RETURN THIS LETTER OF TRANSMITTAL ON A TIMELY BASIS IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED HEREIN.

LETTER OF TRANSMITTAL

FOR REGISTERED SHAREHOLDERS OF DESERT LION ENERGY INC.

Please read the Instructions set out below and the management information circular of Desert Lion Energy Inc. dated May 29, 2019 (the "Information Circular") carefully before completing this letter of transmittal (the "Letter of Transmittal").

This Letter of Transmittal is for use by registered holders ("**Registered Shareholders**") of common shares ("**Desert Lion Shares**") in the capital of Desert Lion Energy Inc. ("**Desert Lion**") in connection with the proposed plan of arrangement (the **"Arrangement**") involving Desert Lion, Lepidico (Canada) Ltd. (the "**Purchaser**") and Lepidico Ltd ("**Lepidico**"), pursuant to an arrangement agreement dated May 6, 2019 (the "**Arrangement Agreement**"). Copies of the Arrangement Agreement, the Arrangement and the Information Circular are available on SEDAR under Desert Lion's profile at www.SEDAR.com.

Capitalized terms used, but not defined in this Letter of Transmittal, shall have the meanings given to them in the Information Circular. References to dollar amounts herein are to Canadian dollars.

You are urged to read the Information Circular which contains, among other things, a description of the Consideration (as defined below) and other details of the Arrangement and related transactions. **Shareholders should consult their own investment and tax advisors prior to submitting a Letter of Transmittal.**

This Letter of Transmittal is only to be used by Registered Shareholders. Holders of Desert Lion Shares whose Desert Lion Shares are not registered in their name but rather are held by and registered in the name of a broker, investment dealer, bank, trust company, custodian or other intermediary (an "**Intermediary**") on their behalf ("**Beneficial Shareholders**", and together with the Registered Shareholders, the "**Shareholders**") should immediately contact such Intermediary for instructions and assistance in delivery of the share certificate(s) or DRS Advice(s) (as defined below) representing those Desert Lion Shares.

If you are a Beneficial Shareholder you should contact your Intermediary for instructions and assistance in receiving the Consideration (as defined below) for such Desert Lion Shares.

Following the Effective Time of the Arrangement, which is anticipated to be July 2019, Shareholders will be entitled to receive, in exchange for each Desert Lion Share held, 5.4 ordinary shares ("**Lepidico Shares**") of Lepidico (the "**Consideration**"). Completion of the Arrangement is subject to the satisfaction of certain conditions. No payment of any Lepidico Shares will be made prior to the closing of the Arrangement. Reference should be made to the Information Circular for more information regarding expected timing for completion of the Arrangement.

Registered Shareholders will not receive the Consideration they are entitled to receive pursuant to the Arrangement until they submit a validly completed and duly executed Letter of Transmittal to the Computershare Investor Services Inc. (the **"Depositary"),** together with such additional documents and instruments as the Depositary may reasonably require (including, in the case of a Registered Shareholder, the certificate(s) or Direct Registration System Advice ("**DRS Advice**") representing the Desert Lion Shares in respect of which the deposit relates).

TO: **DESERT LION ENERGY INC. ("DESERT LION")**

AND TO: **LEPIDICO LTD ("LEPIDICO")**

AND TO: **LEPIDICO (CANADA) LTD. (the "PURCHASER")**

AND TO: **COMPUTERSHARE INVESTOR SERVICES INC. (THE "DEPOSITARY")**

Please complete each of the steps set out below in order.

STEP 1: DESCRIPTION OF THE DESERT LION SHARES BEING DEPOSITED

The undersigned Registered Shareholders (the **"undersigned"** or the **"Depositing Shareholder")** hereby delivers to the Depositary the Desert Lion Shares set out below to be exchanged for the Consideration all in accordance with the Arrangement as described in the Information Circular.

DESCRIPTION OF DESERT LION SHARES DEPOSITED To be completed by Registered Shareholders		
DRS Advice(s) or Certificate Number(s)	**Name in which Desert Lion Shares are Registered**	**Number of Desert Lion Shares Deposited**
	TOTAL:	

(if the space above is not sufficient, please see section 6(a) of the Instructions)

☐ Check here if some or all of your Desert Lion Share certificates have been lost, stolen or destroyed. Please review section 7 of the Instructions for the procedure to replace lost, stolen or destroyed Desert Lion Share certificates.

BENEFICIAL SHAREHOLDERS SHOULD CONTACT THEIR BROKER, DEALER, BANK, TRUST COMPANY OR OTHER INTERMEDIARY WHO HOLD THEIR DESERT LION SHARES ON THEIR BEHALF TO ARRANGE FOR THEIR EXCHANGE.

STEP 2: REGISTRATION AND DELIVERY INSTRUCTIONS

The Depositary, Desert Lion, Lepidico and Purchaser are hereby authorized and directed to cause the Lepidico Shares which the Registered Shareholder is entitled to receive in accordance with the terms of the Arrangement to be issued and/or registered in the name of the undersigned (unless alternative registration is required in the manner set forth below), confirmation of which shall be sent by mail to the address specified or held for pick up, if so indicated.

BOX A[(1)] **REGISTRATION INSTRUCTIONS** *(please print or type)*	BOX B[(2)] **DELIVERY INSTRUCTIONS** *(please print or type)* Unless Box C is checked, send certificate or DRS Advice(s) representing Lepidico Shares to: ☐ Same Address in Box A or to:
(Name)	**(Name)**
(Street Address and Number)	**(Street Address and Number)**
(City and Province or State)	**(City and Province or State)**
(Country and Postal (Zip) Code)	**(Country and Postal (Zip) Code)**
(Telephone - Business Hours)	**(Telephone - Business Hours)**
(Tax Identification, Social Insurance or Social Security Number) (Also provide IRS Form W-9 or the appropriate IRS Form W-8) (1) All Shareholders must complete Box A	**(Tax Identification, Social Insurance or Social Security Number) (Also provide IRS Form W-9 or the appropriate IRS Form W-8)** (2) The delivery instructions given in the Box B will also be used to return certificate(s) representing Deposited Shares (as defined below) if required for any reason

BOX C
HOLD FOR PICK-UP

☐ Check here if the certificate or DRS Advice(s) is to be held for pick-up at the office of the Depositary at which this Letter of Transmittal is deposited.

BOX D
STATUS AS U.S. SHAREHOLDER

TO BE COMPLETED BY ALL SHAREHOLDERS
BY SELECTING ONE BOX BELOW
(See Section 9 of the Instructions)

Indicate whether or not you are a U.S. Shareholder or are acting on behalf of a U.S. Shareholder.

☐ The person signing this Letter of Transmittal represents that he/she/it is not a U.S. Shareholder and is not acting on behalf of U.S. Shareholder.

☐ The person signing this Letter of Transmittal is a U.S. Shareholder or is acting on behalf of a U.S. Shareholder.

A "**U.S. Shareholder**" is any holder of Desert Lion Shares that is either: (a) providing an address in Box A or B that is located within the United States; or (b) that is a U.S. Person for U.S. federal income tax purposes as described in section 10 of the Instructions.

If you are a U.S. Shareholder or acting on behalf of a U.S. Shareholder, then in order to avoid possible U.S. backup withholding, you must complete the Form W-9 included herewith or otherwise provide certification that you are exempt from backup withholding, as provided in the Instructions.

YOU MUST COMPLETE THE FOLLOWING CERTIFICATE IF YOU ARE A U.S. SHAREHOLDER AND WRITE "APPLIED FOR" IN THE SPACE PROVIDED FOR THE TAXPAYER IDENTIFICATION NUMBER IN THE FORM W-9.

CERTIFICATE OF AWAITING TAXPAYER IDENTIFICATION NUMBER

I certify under penalties of perjury that a taxpayer identification number has not been issued to me and either: (a) I have mailed or delivered an application to receive a taxpayer identification number to the appropriate IRS Centre or Social Security Administration Office; or (b) I intend to mail or deliver an application in the near future. I understand that if I do not provide a taxpayer identification number within 60 days, 24% of all reportable consideration to be delivered to me thereafter may be withheld until I provide a taxpayer identification number.

(Signature of Registered Shareholder)	(Date)

STEP 3: COMPLETE AND SIGN AS INDICATED

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

This Letter of Transmittal must be signed below by: (i) the Registered Shareholder(s) exactly as the name(s) appear(s) on the certificates representing the Deposited Shares; or (ii) by person(s) authorized to become registered holder(s) by certificates and documents transmitted herewith, or, pursuant to sections 3 or 4 of the Instructions, by a fiduciary or authorized representative.

Authorized Signature of Guarantor (if required under sections 3 or 4 of the Instructions) Signature of Shareholder or Authorized Representative (see sections 3 and 5 of the Instructions)

Dated: ___________________________________

___________________________________ Authorized Signature of Guarantor (if required under sections 3 or 4 of the Instructions)	___________________________________ Signature of Registered Shareholder or Authorized Representative (see sections 3 and 5 of the Instructions)
___________________________________ Name of Guarantor (please print or type)	___________________________________ Address of Registered Shareholder
___________________________________ Address of Guarantor (please print or type)	___________________________________ Daytime Telephone Number of Registered Shareholder
	___________________________________ Social Insurance Number or U.S. Taxpayer Identification Number (must be provided)
	___________________________________ Name of Registered Shareholder (please print or type)
	___________________________________ Name of Authorized Representative, if applicable (please print or type)

STEP 4: REPRESENTATIONS, WARRANTIES, COVENANTS AND ACKNOWLEDGMENTS

The Depositing Shareholder:

a) represents and warrants that: (a) the Depositing Shareholder is the legal owner of the above listed Desert Lion Shares (the "**Deposited Shares**") and has good title to the rights represented by the above mentioned share certificate(s) or DRS Advice(s), free and clear of all liens, charges, encumbrances, claims and equities, together with all rights and benefits; (b) the Depositing Shareholder has full power and authority to execute and deliver this Letter of Transmittal and to deposit, sell, assign, transfer and deliver the certificate(s) or DRS Advice(s) representing the Deposited Shares in accordance with the Arrangement and that, when the Lepidico Shares are received for such Deposited Shares, none of Desert Lion, Lepidico, Purchaser or any successors thereto will be subject to any adverse claim in respect of such Deposited Shares; (c) all information inserted into this Letter of Transmittal by the Depositing Shareholder is true, complete and accurate; and (d) 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. The covenants, representations and warranties of the Depositing Shareholder herein contained shall survive the completion of the Arrangement;

b) represents and warrants that the surrender of the undersigned's Deposited Shares complies with applicable laws and that the information provided herein is true, accurate and complete as of the date hereof;

c) acknowledges receipt of the Information Circular;

d) irrevocably constitutes and appoints each director and officer of Lepidico, effective at the Effective Time, and any other person designated by Lepidico in writing, the true and lawful agent and attorney of the Depositing Shareholder to do such acts or take such actions in the name of or on behalf of the Depositing Shareholder with respect to the exchange of the Depositing Shareholder's Deposited Shares for the Lepidico Shares in accordance with the Arrangement (such power of attorney being deemed to be an irrevocable power coupled with an interest);

e) acknowledges that Desert Lion, Lepidico, the Purchaser and the Depositary shall be entitled to deduct and withhold from any consideration or amount otherwise payable to the Depositing Shareholder such amounts as Desert Lion, Lepidico, the Purchaser or the Depositary may be required to deduct and withhold with respect to such consideration under the *Income Tax Act* (Canada), the United States Internal Revenue Code of 1986, as amended, or any other relevant provision of federal, provincial, territorial, state, local or foreign tax law. To the extent that amounts are so withheld and remitted to the relevant governmental entity, such withheld amounts shall be treated for all purposes hereof as having been paid to the Depositing Shareholder in respect of which such deduction and withholding was made. In connection with any amount required to be withheld pursuant to the Arrangement, the Depositing Shareholder acknowledges and agrees that Desert Lion, Lepidico, the Purchaser and the Depositary shall also have the right to withhold such number of Lepidico Shares otherwise issuable to such Depositing Shareholder pursuant to the Arrangement as would be necessary to produce sale proceeds (after deducting reasonable commissions payable to the broker and other reasonable costs and expenses) sufficient to fund any withholding obligation in respect of the Depositing Shareholder (provided that no sales of any such Lepidico Shares shall [occur in the United States] or any other jurisdiction in which such sales are not permitted under applicable Law). The Depositing Shareholder shall be deemed to have granted an irrevocable power of attorney to effect the sale of the applicable Lepidico Shares;

f) 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 Desert Lion Share(s), directly or indirectly, for the Lepidico Shares;

g) acknowledges that all authority conferred, or agreed to be conferred, by the Depositing Shareholder herein may be exercised during any subsequent legal incapacity of the Depositing Shareholder and shall survive the death, incapacity, bankruptcy or insolvency of the Depositing Shareholder and all obligations of the Depositing Shareholder herein shall be binding upon the heirs, personal representatives, successors and assigns of the Depositing Shareholder;

h) acknowledges and agrees that, until deposited in accordance with section 5.1(d) of the Plan of Arrangement (being Appendix A to the Information Circular), each certificate that immediately prior to the Effective Time represented Desert Lion Shares shall be deemed after the Effective Time to represent only the right to receive upon such deposit the Lepidico Shares to which the holders of such Desert Lion Shares are entitled under the Arrangement. Any such certificate formerly representing Desert Lion Shares not duly surrendered, together with a duly completed and executed Letter of Transmittal and all other documents and instruments as required by the Plan of Arrangement, on or prior to the sixth anniversary of the Effective Date, shall cease to represent a claim by or interest of any former Shareholder of any kind or nature against Desert Lion, Lepidico or the Purchaser. On such date, all Lepidico Shares to which such former Shareholder was entitled shall be deemed to have been surrendered for cancellation to the Purchaser;

i) by virtue 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 Desert Lion Share(s) deposited pursuant to the Arrangement will be determined by Desert Lion and Lepidico in their sole discretion and that such determination shall be final and binding and acknowledges that there shall be no duty or obligation on Desert Lion, Lepidico, the Purchaser, 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;

j) acknowledges that it has consulted or has had the opportunity to consult its tax advisor with respect to the potential income tax consequences to it arising out of the Arrangement;

k) by reason of the use by the Depositing Shareholder of this Letter of Transmittal in the English language, the Depositing Shareholder acknowledges that he, she or it 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. *Le soussigné reconnaît qu'en raison de son utilisation d'une version anglaise de cette lettre d'envoi et formulaire de choix, il est réputé d'avoir exigé que tout contrat attesté par l'Arrangement, tel qu 'il est accepté au moyen de cette lettre d'envoi et formulaire de choix, de même que tous les documents qui s'y rapportent, soient rédigés exclusivement en anglais*;

l) acknowledges that if the Arrangement is completed, the deposit of Desert Lion Share(s) pursuant to this Letter of Transmittal is irrevocable; and

m) acknowledges that if the Arrangement is not completed and the Arrangement Agreement is terminated or Desert Lion or Lepidico terminate their obligations thereunder pursuant to its terms, the Depositing Shareholder directs the Depositary to return the enclosed Desert Lion Shares certificate(s) or DRS Advice(s) to the address of the Shareholder indicated in Step 3 above by first class mail.

It is acknowledged and understood that the undersigned will not receive payment in respect of the Deposited Shares until the certificate(s) representing the Deposited Shares, if applicable, owned by the undersigned are received by the Depositary at one of the addresses set forth below, together with such additional documents as the Depositary may require, and until the same are processed for payment by the Depositary. It is further acknowledged and understood that the undersigned shall not be entitled to receive any consideration with respect to the Deposited Shares other than the Consideration to which the undersigned is entitled in accordance with, and subject to completion of, the Arrangement. The undersigned further represents and warrants that the payment of the Consideration in respect of Deposited Shares will completely discharge any obligations of Desert Lion, Lepidico, the Purchaser and the Depositary with respect to the matters contemplated by this Letter of Transmittal.

The certificate(s) described above are enclosed and the Registered Shareholder irrevocably deposits the above-mentioned certificates for the Deposited Shares in exchange for the Consideration to which such holder is entitled pursuant to the Arrangement. The Registered Shareholder transmits the certificate(s) described above representing the Deposited Shares to be dealt with in accordance with this Letter of Transmittal. **Beneficial Shareholders should contact their Intermediary (i.e. broker, investment dealer, trust company, bank or other registered holder) for instructions and assistance in receiving the Consideration for their Desert Lion Shares.**

This Letter of Transmittal will be construed in accordance with and governed by the laws of the Province of Ontario and the federal laws of Canada applicable therein. The Registered Shareholder covered by this Letter of Transmittal irrevocably attorns and submits to the exclusive jurisdiction of the Ontario courts situated in the City of Toronto, and waives objection to the venue of any proceedings in such court or that such court provides an inconvenient forum.

INSTRUCTIONS

1. Use of Letter of Transmittal

(a) This Letter is to be completed by a Registered Shareholder. This Letter of Transmittal, duly completed, together with such additional documents and instruments as the Depositary may reasonably require (including, in the case of a Registered Shareholder, the certificate (s) or DRS Advice(s) representing the Desert Lion Shares in respect of which the election relates) should be received by the Depositary at the appropriate address set out on the back page of this Letter of Transmittal in order to facilitate prompt delivery of the Lepidico Shares upon completion of the Arrangement.

(b) The method used to deliver this Letter of Transmittal and any accompanying certificate(s) or DRS Advice(s) representing the deposited Desert Lion Shares and/or all other documents that may be required by the Depositary 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 at one of its offices specified below. It is recommended that the necessary documentation be hand delivered to the Depositary, at one of its offices, and a receipt obtained. However, if such documents are mailed, it is recommended that registered mail be used and that proper insurance be obtained and a return receipt requested.

2. Registration and Delivery Instructions

The box entitled "Registration Instructions" must be completed by all Registered Shareholders or by their duly authorized representatives. One of the boxes entitled "Delivery Instructions" or "Hold for Pick-Up" must also be completed or checked, as applicable. In the event that the boxes entitled "Registration Instructions" and "Delivery Instructions", as applicable, are not completed by holders of Desert Lion Shares, the Lepidico Shares to be issued and/or registered to such holder shall be issued and/or registered in the name of such holder as such name appears on the register of holders of Desert Lion Shares (as applicable), and shall be delivered to the address otherwise indicated by the holder, or where no such address is indicated, to the holder's latest address appearing on the register of holders of Desert Lion Shares (as applicable). See also section 4 *"Guarantee of Signatures"* below.

3. Signatures

(c) This Letter of Transmittal must be completed and signed by the Registered Shareholder or by such Registered Shareholder's duly authorized representative (in accordance with section 5 "Fiduciaries, Representatives and Authorizations" below).

(d) If this Letter of Transmittal is signed by the registered owner(s) of the Deposited shares, such signature(s) on this Letter of Transmittal must correspond with the name(s) as registered without any change whatsoever (and any certificates representing the Desert Lion Shares need not be endorsed) If such Deposited shares are owned by two or more joint owners, all such owners must sign this Letter of Transmittal .

(e) If this Letter of Transmittal is signed by a person other than the registered owner(s) of the Deposited shares or if the Lepidico Share is to be issued to a person other than the registered holder(s):

(i) such deposited Desert Lion Share certificates or DRS Advices 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 power of attorney must correspond exactly to the name(s) of the registered owner(s) as registered (or as appearing on the Desert Lion Share certificates) and must be guaranteed as noted in section 4 "Guarantee of Signatures" below.

4. Guarantee of Signatures

If this Letter of Transmittal is executed by a person other than the registered owner(s) of the Deposited shares, or if the Lepidico Shares to be issued are to be registered in a name other than the name of the registered owner(s) of the Deposited shares, such signature must be guaranteed by an Eligible Institution, 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 Agent Medallion Program (STAMP), a member of the Stock Exchanges 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 Investment Industry Regulatory Organization of Canada, members of the Financial Industry Regulatory Authority 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. Any of Desert Lion, Lepidico, the Purchaser or the Depositary, at their sole discretion, may require additional evidence of such person's authority or additional documentation.

6. Miscellaneous

(f) If the space on this Letter of Transmittal is insufficient to list all certificates or DRS Advices representing the Deposited Shares, additional certificate numbers and the number of Deposited Shares represented thereby may be included on a separate signed list affixed to this Letter of Transmittal.

(g) If Deposited shares are registered in different forms (e.g. "**John Doe**" and "**J. Doe**"), a separate Letter of Transmittal must be signed for each different registration.

(h) 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.

(i) Additional copies of the Letter of Transmittal may be obtained on request and without charge from the Depositary at any of their offices at the addresses listed below. A copy of this Letter of Transmittal is also available under Desert Lion's SEDAR profile, available at www.sedar.com.

7. Lost Certificates

If a certificate representing Desert Lion Shares has been lost 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. The Depositary will respond with the replacement requirements, which must be completed and returned to the Depositary.

8. Privacy Notice

The Depositary is committed to protecting personal information. In the course of providing services, the Depositary receives non-public personal information about Shareholders from transactions the Depositary performs, forms Shareholders may send to the Depositary or other communications the Depositary may have with Shareholders and their representatives. This information could include a Shareholder's name, address, social insurance number, securities holdings and other financial information. The Depositary uses this information to administer a Shareholder's account, to better serve client needs and for other lawful purposes relating to its services. Some of the Shareholders' information may be transferred to servicers in the U.S. for data processing and/or storage. The Depositary has prepared a Privacy Code to inform Shareholders more about its information practices, how their privacy is protected and how to contact its Chief Privacy Officer. It is available at the Depositary's website, at www.computershare.com, or by writing to the Depositary at 100 University Avenue, Toronto, Ontario, M5J 2Y1. The Depositary will use the information a Shareholder provides with this Letter of Transmittal in order to process a Shareholder's request and will consider a Shareholder's submission of this Letter of Transmittal as its consent to the above.

9. Important Tax Information for U.S. Shareholders

A U.S. Shareholder may be subject to information reporting and backup withholding (currently at a rate of 24%) pursuant to U.S. federal income tax law with respect to cash received in lieu of fractional shares to such person. To prevent backup withholding, a U.S. Shareholder that is a U.S. Person must either (a) properly complete and return the enclosed Internal Revenue Service ("**IRS**") Form W-9, which requires such U.S. Person to provide its taxpayer identification number ("**TIN**") and to certify under penalty of perjury that (i) the TIN provided is correct, (ii) (x) the U.S. Person is exempt from backup withholding, (y) the U.S. Person has not been notified by the IRS that such U.S. Person is subject to backup withholding as a result of a failure to report all interest or dividends, or (z) the IRS has notified the U.S. Person that such U.S. Person is no longer subject to backup withholding, and (iii) the shareholder is a U.S. Person (including a U.S. resident alien) or (b) otherwise establish that such U.S. Person is exempt from backup withholding. Failure to provide the information on the IRS Form W-9 may subject the U.S. Person to backup withholding at the applicable rate, and such U.S. Person may be subject to a penalty imposed by the IRS. See the enclosed IRS From W-9 and the instructions thereto for additional information. A Depositing Shareholder that is a U.S. Person is required to give the Depositary the TIN of the record owner of the Desert Lion Shares being tendered. If the Desert Lion Shares are held in more than one name or are not in the name of the actual owner, consult the instructions to the enclosed IRS Form W-9 for guidance on which number to report.

Backup withholding is not an additional income tax. Rather, the amount of the backup withholding can be credited against the U.S. federal income tax liability of the person subject to backup withholding, provided that the required information is timely given to the IRS. If backup withholding results in an overpayment of taxes, a refund may be obtained from the IRS if eligibility is established and an income tax return is timely filed.

For purposes of these instructions, a "**U.S. Person**" is any holder of Desert Lion Shares that is, for U.S. federal income tax purposes:

(j) an individual who is a citizen or resident of the United States;

(k) a corporation, or other entity taxable as a corporation for U.S. federal income tax purposes, created or organized under the laws of the United States, any State thereof or the District of Columbia;

(l) an estate, the income of which is subject to United States federal income tax regardless of its source; or

(m) a trust if: (i) 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 (ii) the trust has a valid election in effect under applicable Treasury regulations to be treated as a U.S. person.

To prevent backup withholding, a U.S. Shareholder that is a non-U.S. Person should submit to the Depositary an appropriate and properly completed IRS Form W-8, signed under penalty of perjury, or otherwise establish an exemption. An appropriate IRS Form W-8 (W-8BEN, W-8BEN-E, W-8ECI or other form) may be obtained from the Depositary or at www.irs.gov.

Form **W-9**
(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

See **Specific Instructions** on page 2.
Print or type

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification:

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▸ ____________

Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

☐ Other (see instructions) ▸ ______________________________

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any)_______

Exemption from FATCA reporting code (if any) __________

(Applies to accounts maintained outside of the U.S.)

5 Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I **Taxpayer Identification Number (TIN)**

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

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number

			-			-				

or

Employer identification number

		-							

Part II **Certification**

Under penalties of perjury, I certify that:

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

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here **Signature of U.S. person** ▸ **Date** ▸

General Instructions

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

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

• Form 1099-INT (interest earned or paid)
• Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
• Form 1099-C (canceled debt)
• Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S.

• Form 1099-DIV (dividends, including those from stocks or mutual funds)
• Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
• Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
• Form 1099-S (proceeds from real estate transactions)
• Form 1099-K (merchant card and third party network transactions)

trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See What is FATCA reporting? on page 2 for further information.

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

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:
• An individual who is a U.S. citizen or U.S. resident alien;
• A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
• An estate (other than a foreign estate); or
• A domestic trust (as defined in Regulations section 301.7701-7).

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

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:
• In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity,
• In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust, and
• In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

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

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

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

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.

3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.

4. The type and amount of income that qualifies for the exemption from tax.

5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the

interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

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

Payments you receive will be subject to backup withholding if:

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

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

Also see Special rules for partnerships above.

What is FATCA reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

a. **Individual**. Generally, enter the name shown on your tax return. If first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

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

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt

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

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

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

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

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

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

Line 2

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

Line 3

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

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

Line 4

Exemptions

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

Exempt payee code. Generally, individuals (including sole proprietors) are not exempt from backup withholding.

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

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

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the

above, 1 through 13.

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

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

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

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

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

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

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

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

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards,

requirements of section 401(f)(2)
2—The United States or any of its agencies or instrumentalities
3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
5—A corporation
6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
7—A futures commission merchant registered with the Commodity Futures Trading Commission
8—A real estate investment trust
9—An entity registered at all times during the tax year under the Investment Company Act of 1940
10—A common trust fund operated by a bank under section 584(a)
11—A financial institution
12—A middleman known in the investment community as a nominee or custodian
13—A trust exempt from tax under section 664 or described in section 4947
The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed and options) that is registered as such under the laws of the United States or any state
G—A real estate investment trust
H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
I—A common trust fund as defined in section 584(a)
J—A bank as defined in section 581
K—A broker
L—A trust exempt from tax under section 664 or described in section 4947(a)(1)
M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account [1]
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor [2]
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee [1]
	The actual owner [1]
b. So-called trust account that is not a legal or valid trust under state law	The owner [3]
5. Sole proprietorship or disregarded entity owned by an individual	The grantor*
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	
For this type of account:	**Give name and EIN of:**
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity [4]
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
	The trust
14. Grantor trust filing under the	

code earlier.

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

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

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

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

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

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

Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	

[1] List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

[2] Circle the minor's name and furnish the minor's SSN.

[3] You must show your individual name and you may also enter your business or "DBA" name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

[4] List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see Special rules for partnerships on page 1.

***Note**. Grantor also must provide a Form W-9 to trustee of trust.

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

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

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

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

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

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

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

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

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

The Depositary is:

COMPUTERSHARE INVESTOR SERVICES INC.

By Mail
P.O. Box 7021
31 Adelaide St E
Toronto, Ontario, M5C 3H2

Attention: Corporate Actions

By Hand, Courier or Registered Mail
100 University Avenue
8^{th} Floor
Toronto, Ontario, M5J 2Y1

Attention: Corporate Actions

Telephone: (514) 982-7888
Toll Free: 1-800-564-6253

email: corporateactions@computershare.com