

THE CIRCULAR (AS DEFINED BELOW) AND THE INSTRUCTIONS ACCOMPANYING THIS LETTER OF TRANSMITTAL SHOULD BE READ CAREFULLY BEFORE THIS LETTER OF TRANSMITTAL IS COMPLETED. IF YOU HAVE ANY QUESTIONS OR REQUIRE MORE INFORMATION WITH REGARD TO THE PROCEDURES FOR COMPLETING, EXECUTING AND RETURNING THIS LETTER OF TRANSMITTAL, PLEASE CONTACT YOUR FINANCIAL, LEGAL, TAX OR OTHER PROFESSIONAL ADVISORS OR COMPUTERSHARE INVESTOR SERVICES INC. (“COMPUTERSHARE” OR THE “DEPOSITARY”) AT 1-800-564-6253 (TOLL-FREE) OR 1-514-982-7555 (OUTSIDE OF NORTH AMERICA) OR BY E-MAIL AT CORPORATEACTIONS@COMPUTERSHARE.COM.

NON-REGISTERED HOLDERS OF SHARES (AS DEFINED BELOW) WHOSE SHARES ARE REGISTERED IN THE NAME OF AN INTERMEDIARY (SUCH AS A BROKER, INVESTMENT DEALER, BANK, TRUST COMPANY OR OTHER INTERMEDIARY) SHOULD NOT USE THIS LETTER OF TRANSMITTAL AND SHOULD CONTACT THAT INTERMEDIARY FOR INSTRUCTIONS AND ASSISTANCE IN DEPOSITING THOSE SHARES.

TO BE EFFECTIVE, THIS LETTER OF TRANSMITTAL MUST BE VALIDLY COMPLETED, DULY EXECUTED AND RETURNED TO THE DEPOSITARY IN ACCORDANCE WITH THE ACCOMPANYING INSTRUCTIONS. IT IS IMPORTANT THAT REGISTERED SHAREHOLDERS (AS DEFINED BELOW) VALIDLY COMPLETE, DULY EXECUTE AND RETURN THIS LETTER OF TRANSMITTAL ON A TIMELY BASIS IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED HEREIN.

LETTER OF TRANSMITTAL

To accompany certificate(s) or DRS Advice(s)

FOR REGISTERED HOLDERS OF
COMMON SHARES OF



FORZA PETROLEUM LIMITED

TO: FORZA PETROLEUM LIMITED

AND TO: ZEG OIL AND GAS LIMITED AND 1453709 B.C. LTD.

AND TO: COMPUTERSHARE INVESTOR SERVICES INC. at its office(s) set out herein

This Letter of Transmittal is important and requires your immediate attention. In order to receive the Consideration (as defined below) to which they are entitled under the Arrangement (as defined below), registered holders (“**Registered Shareholders**”) of common shares (“**Shares**”) of Forza Petroleum Limited (the “**Corporation**”) represented by physical share certificate(s) or Direct Registration System advices (“**DRS Advices**”), as applicable, must validly complete, duly execute and timely submit this Letter of Transmittal to Computershare at its office(s) specified in this Letter of Transmittal, together with certificate(s) and/or DRS Advice(s), as applicable, representing such Shares and all other required documents.

This Letter of Transmittal, validly completed and duly executed, together with all other required documents, must accompany certificate(s) or DRS Advice(s), as applicable, for Shares deposited in connection with the proposed arrangement (the “**Arrangement**”) involving the Corporation, Zeg Oil and Gas Limited (“**Zeg Oil**”) and 1453709 B.C. Ltd. (the “**Purchaser**”), a newly formed wholly-owned subsidiary of Zeg Oil. The Arrangement is being submitted for approval at a special meeting of the holders of Shares and holders of Share Awards to be held on February 12, 2024, as may be adjourned or postponed (the “**Meeting**”) as described in the management proxy circular of the Corporation dated January 5, 2024 (the “**Circular**”). The Arrangement provides that, among other things, the Purchaser

will acquire all of the Shares not already owned by the Purchaser or Zeg Oil, and holders of Shares (other than the Purchaser and Zeg Oil) who did not validly exercise Dissent Rights will be entitled to receive from the Purchaser, on completion of the Arrangement, C\$0.15 in cash (the “**Consideration**”) (less any applicable withholdings) for each Share held, as further described in the Circular. Under no circumstances will interest accrue or be paid by the Corporation, the Purchaser or the Depositary on the Consideration to persons depositing Shares with the Depositary, regardless of any delay in making any payment for the Shares. The Depositary will act as the agent of persons who have deposited Shares pursuant to the Arrangement for the purpose of receiving and transmitting the Consideration to such persons, and receipt of the Consideration by the Depositary will be deemed to constitute receipt of payment by persons depositing Shares.

Capitalized terms used but not defined in this Letter of Transmittal have the meanings set out in the Circular. A copy of the Arrangement Agreement in respect of the Arrangement and a copy of the Circular are available under the Corporation’s profile on SEDAR+ at www.sedarplus.com.

Completion of the Arrangement is subject to, among other things, court approval and approval of Securityholders at the Meeting. Registered Shareholders should refer to the Circular for more information regarding the expected timing for completion and other information relating to the Arrangement.

Information about this Letter of Transmittal

In order for this Letter of Transmittal to be validly completed, a Registered Shareholder is required to provide and complete all of the necessary information for each of the instructions below that is applicable to the Registered Shareholder or to any beneficial holder of Shares on whose behalf the undersigned holds Shares. **Any Letter of Transmittal, once deposited with the Depositary, will be irrevocable and may not be withdrawn by a Registered Shareholder, unless the Arrangement is not completed and the Arrangement Agreement is terminated in accordance with its terms.**

Do not send certificates, DRS Advice(s) or this Letter of Transmittal to the Corporation or the Purchaser. Delivery of this Letter of Transmittal to an address other than the address of the Depositary at its office(s) specified herein will not constitute a valid delivery.

Whether or not Registered Shareholders forward their certificate(s) or DRS Advice(s), as applicable, and complete this Letter of Transmittal, upon completion of the Arrangement, holders of Shares (other than the Purchaser and Zeg Oil) will cease to be shareholders of the Corporation at the time provided for in the Arrangement, and will only be entitled to receive (a) the Consideration to which they are entitled under the Arrangement (less any applicable withholdings), or (b) in the case of Registered Shareholders who validly exercise Dissent Rights (and such exercise is not withdrawn), the right to receive fair value for their Shares in accordance with such Dissent Rights. In the case of Shares held by Dissenting Shareholders, in respect of which Dissent Rights have been validly exercised, such Dissent Shares shall be deemed to have been transferred by such Dissenting Shareholder to the Purchaser, free and clear of all Liens, in consideration for a claim against the Purchaser in accordance with the Plan of Arrangement. See section entitled “Dissent Rights of Shareholders” in the Circular.

Please note that the delivery of this Letter of Transmittal, together with your certificate(s) or DRS Advice(s), as applicable, and any other document reasonably required by the Depositary, does not constitute a vote in favour of the Arrangement Resolution or any other matters to be considered at the Meeting. To exercise your right to vote at the Meeting, you must follow the instructions contained in the Circular and on the form of proxy provided to you.

REGISTERED SHAREHOLDERS (OTHER THAN THE PURCHASER AND ZEG OIL) WHO DO NOT DELIVER A VALIDLY COMPLETED AND DULY EXECUTED LETTER OF TRANSMITTAL, THEIR CERTIFICATE(S) OR DRS ADVICE(S) (AS APPLICABLE) AND ALL OTHER REQUIRED DOCUMENTS TO THE DEPOSITARY IN ACCORDANCE WITH THE INSTRUCTIONS SET FORTH IN THIS LETTER OF TRANSMITTAL ON OR BEFORE THE SIXTH ANNIVERSARY OF THE EFFECTIVE DATE OF THE ARRANGEMENT WILL NOT RECEIVE THE CONSIDERATION (LESS ANY APPLICABLE WITHHOLDINGS) TO WHICH THEY WERE ENTITLED AND WILL LOSE THEIR RIGHT TO RECEIVE ANY CONSIDERATION FOR THEIR SHARES. ON SUCH ANNIVERSARY, ALL CONSIDERATION TO WHICH SUCH FORMER HOLDER WAS ENTITLED UNDER THE PLAN OF ARRANGEMENT SHALL BE DEEMED TO HAVE BEEN SURRENDERED TO THE PURCHASER (OR ANY SUCCESSOR THEREOF) FOR NO CONSIDERATION.

REGISTERED SHAREHOLDERS SHOULD BE AWARE OF THE INCOME TAX CONSEQUENCES OF THE ARRANGEMENT. SEE “CERTAIN CANADIAN FEDERAL INCOME TAX CONSIDERATIONS” IN THE CIRCULAR THAT ACCOMPANIES THIS LETTER OF TRANSMITTAL.

DEPOSIT OF SHARES

In connection with the Arrangement being considered for approval at the Meeting, the undersigned delivers and surrenders to you the enclosed certificate(s) or DRS Advice(s), as applicable, for Shares in exchange for the Consideration (less any applicable withholdings), upon the terms and subject to the conditions set forth in the Arrangement Agreement and as described in the Circular and herein, details of which are as follows: *(Please print or type)*

Certificate Number(s) or DRS Account Number(s)	Name and Address in Which Shares are Registered <i>(Please fill in exactly as name(s) appear(s) on certificate(s) or DRS Advice(s))</i>	Number of Shares Represented by Certificate(s) or DRS Advice(s)

Notes:

- (1) If space is insufficient, please attach a separate schedule to this Letter of Transmittal.
 - (2) The sum of the numbers of Shares filled in above must equal the total number of Shares represented by the certificate(s) or DRS Advice(s), as applicable, enclosed with this Letter of Transmittal.
- Check here if some or all of the certificates representing your Shares have been lost or destroyed. Please review Instruction 6 below for the procedure to replace lost or destroyed certificates.

By completing and signing this Letter of Transmittal, the undersigned represents, warrants, agrees, covenants, instructs and acknowledges (as applicable) to and with the Corporation, Zeg Oil and the Purchaser as follows:

1. that the undersigned: (a) is, and will immediately prior to the Effective Time be, the legal owner and registered holder of the Shares represented by the enclosed certificate(s) or DRS Advice(s), as applicable (the “**Deposited Shares**”); (b) has, and will immediately prior to the Effective Time have, good title to the Deposited Shares free and clear of all Liens, together with all rights and benefits; (c) has full power and authority to execute and deliver this Letter of Transmittal and to deposit, sell and transfer the Deposited Shares and the original certificate(s) or DRS Advice(s), as applicable, representing the Deposited Shares; (d) has not sold, assigned or transferred, nor has any agreement been entered into to sell, assign or transfer, any Deposited Shares to any other person (other than to the Purchaser pursuant hereto); and (e) will not, prior to the Effective Time, transfer or permit to be transferred any of such Deposited Shares (other than to the Purchaser pursuant hereto);
2. at the Effective Time, the Purchaser will acquire good title to the Deposited Shares free from all Liens and in accordance with the following: IN CONNECTION WITH THE ARRANGEMENT AND FOR VALUE RECEIVED at the Effective Time all of the right, title and interest of the undersigned in and to the Deposited Shares and in and to any and all dividends, distributions, payments, securities, rights, warrants, assets or other interests (collectively, “**distributions**”) which may be declared, paid, accrued, issued, distributed, made or transferred on or in respect of the Deposited Shares or any of them as and from the Effective Date of the Arrangement, as well as the right of the undersigned to receive any and all distributions shall have been assigned to the Purchaser. If, notwithstanding such assignment, any distributions are received by or made payable to or to the order of the undersigned, then (a) in the case of any such cash distribution that does not exceed the Consideration payable in respect of the Deposited Shares pursuant to the Arrangement, the Consideration will be reduced by the amount of such dividends or distributions and (b) to the extent that the amount of such dividends or distributions per Share exceeds the Consideration payable in respect of the Deposited Shares pursuant to the Arrangement, such excess amount shall be placed in escrow for the account of the Purchaser or another Person designated by the Purchaser;
3. effective at the Effective Time, the undersigned surrenders to the Purchaser in accordance with the terms of the Plan of Arrangement, all right, title and interest in and to the above-listed certificate(s) and/or DRS Advice(s) and all right, title and interest in and to the Deposited Shares (including any distributions in respect thereof), in exchange for the right to receive the Consideration (less any applicable withholdings) to which the undersigned is entitled pursuant to the Arrangement and irrevocably appoints and constitutes the Depository as the lawful agent, attorney and attorney in fact of the undersigned, with full power of substitution

(such power of attorney, being coupled with an interest, being irrevocable) to deliver the certificate(s) or DRS Advice(s), as applicable, representing the Deposited Shares pursuant to the Arrangement and to effect the transfer of the Deposited Shares on the books and records of the Corporation;

4. that: (a) the surrender and delivery of the undersigned's Deposited Shares complies with applicable Laws, has been duly authorized and complies with the undersigned's constating documents (if the undersigned is a non-individual); (b) the information provided herein is true, accurate and complete as of the date hereof and will be true, accurate and complete as of immediately prior to the Effective Time; and (c) payment of the Consideration (less any applicable withholdings) in respect of the Deposited Shares in accordance with the Arrangement will completely discharge any and all obligations of the Corporation, Zeg Oil, the Purchaser and the Depository with respect to matters contemplated by this Letter of Transmittal;
5. that: (a) the undersigned has received the Circular; (b) the representations, warranties, agreements, covenants, instructions and acknowledgements of the undersigned contained herein will survive the completion of the Arrangement; (c) the delivery of the certificate(s) or DRS Advice(s), as applicable, representing the Deposited Shares shall be effected and the risk of loss and title thereto shall pass only upon proper receipt thereof by the Depository; (d) the Depository, the Corporation, the Purchaser and/or Zeg Oil may be required to disclose personal information in respect of the undersigned and the undersigned consents to such disclosure to (i) stock exchanges, securities regulatory authorities and/or tax authorities, (ii) the Depository, (iii) any of the parties to the Arrangement, (iv) legal counsel to any of the parties to the Arrangement, and (v) otherwise as may be required pursuant to applicable Law; and (e) the undersigned shall be deemed to have agreed that all questions as to validity, form, eligibility (including timely receipt) and acceptance of any Deposited Shares will be determined by Zeg Oil or the Purchaser in its sole discretion, and that such determination shall be final and binding and acknowledges that there shall be no duty or obligation on the Corporation, the Purchaser, Zeg Oil or 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;
6. that the undersigned has not exercised or purported to exercise Dissent Rights;
7. that the undersigned: (a) is resident in the jurisdiction set out in "Address of Registered Shareholder" on page 9 of this Letter of Transmittal; and (b) unconditionally and irrevocably attorns to the exclusive jurisdiction of the courts of the Province of Ontario and the courts of appeal therefrom in relation to all matters relating to the Arrangement and this Letter of Transmittal;
8. that: (a) the undersigned revokes any and all other authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, previously conferred or agreed to be conferred by the undersigned at any time with respect to the Deposited Shares (including any distributions in respect thereof) other than as set out in this Letter of Transmittal and in any proxy granted for use at the Meeting; and (b) other than in connection with the Meeting, no subsequent authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, will be granted with respect to the Deposited Shares (including any distributions in respect thereof) by or on behalf of the undersigned, unless the Deposited Shares are not accepted and paid for in connection with the Arrangement;
9. to execute any additional documents, transfers and other assurances as may be necessary or desirable to convey the Deposited Shares and distributions effectively to the Purchaser;
10. that each authority conferred or agreed to be conferred by the undersigned in this Letter of Transmittal may be exercised during any subsequent legal incapacity of the undersigned and all obligations of the undersigned in this Letter of Transmittal shall be binding upon the heirs, personal representatives, successors and assigns of the undersigned;
11. that the undersigned directs the Depository to: (a) upon the Arrangement becoming effective, mail the cheques by first class mail, postage prepaid, or to hold such cheques for pick-up, or to effect a wire transfer of immediately available funds, in accordance with the instructions given below; or (b) should the Arrangement not proceed for any reason, return the deposited certificate(s) or DRS Advice(s), as applicable, and other relevant documents in accordance with the instructions given below. Registered Shareholders selecting the option to pick-up cheques should contact the Depository to confirm availability of pick-up following the Effective Date. If pick-up is not available at such time, the Depository will mail the Consideration payable to such Registered Shareholder in accordance with the information contained on the register maintained by the Depository;

12. that each of the Purchaser, the Corporation, Zeg Oil and the Depositary, as applicable, shall be entitled to deduct or withhold, or to direct any Person to deduct or withhold on their behalf, from the Consideration such amounts as the Purchaser, the Corporation, Zeg Oil or the Depositary, as applicable, reasonably determines are required to be deducted or withheld from the Consideration under any provision of any Law in respect of Taxes. To the extent that amounts are so deducted or withheld, such amounts will be treated for all purposes under the Plan of Arrangement as having been paid to the applicable recipient in respect of which such deduction or withholding was made, provided that such deducted or withheld amounts are actually remitted to the appropriate taxing authority;
13. that time is of the essence in relation to the submissions of this Letter of Transmittal;
14. **that any payment made by way of cheque by the Depositary pursuant to the Plan of Arrangement that has not been deposited or has been returned to the Depositary or that otherwise remains unclaimed, in each case, on or before the sixth anniversary of the Effective Time, and any right or claim to payment under the Arrangement Agreement that remains outstanding on the sixth anniversary of the Effective Time shall cease to represent a right or claim of any kind or nature and the right of the former holder to receive the Consideration for the Shares pursuant to the Plan of Arrangement shall terminate and be deemed to be surrendered and forfeited to the Purchaser (or any successor thereof) for no consideration;**
15. under no circumstances will interest on the payment of the Consideration in respect of the Deposited Shares accrue or be paid to Registered Shareholders, regardless of any delay in making such payment;
16. the method used to deliver this Letter of Transmittal and any accompanying certificate(s) or DRS Advice(s), as applicable, representing Shares is at the option and risk of the Registered Shareholder, and delivery will be deemed effective only when such documents are actually received by the Depositary at its office(s) specified herein;
17. that where the undersigned is paid a converted amount in United States dollars as a result of either the undersigned (a) validly electing to receive United States dollars prior to the Effective Date, or (b) being a Non-Resident Shareholder (as defined below) that has not made a valid election to receive Canadian dollars prior to the Effective Date, the (i) the exchange rate used will be the rate established by Computershare Trust Company of Canada (“CTCC”), in its capacity as foreign exchange service provider, on the date the funds are converted, (ii) the risk of any fluctuation in such rate will be borne by the undersigned, (iii) CTCC may earn a commercially reasonable spread between its exchange rate and the rate used by any counterparty from which it purchases the elected currency, and (iv) any change to the currency exchange rates will be at the sole risk of the undersigned and none of the Corporation, the Purchaser, Zeg Oil, the Depositary or CTCC or their respective affiliates are responsible for such currency exchange rate fluctuations; and
18. that the undersigned confirms its express wish that this Letter of Transmittal, as well as all related documents, be drawn exclusively in English. *Le soussigné confirme sa volonté expresse que cette lettre d'envoi, de même que tous les documents qui s'y rattachent, soient rédigés exclusivement en anglais.*

BOX A
ISSUE CHEQUE (UNLESS BOX "G" IS COMPLETED)
IN NAME OF: (please print)

(NAME)

(STREET ADDRESS & NUMBER)

(CITY AND PROVINCE/STATE)

(COUNTRY AND POSTAL/ZIP CODE)

(TELEPHONE NUMBER - BUSINESS HOURS)

(SOCIAL INSURANCE/SECURITY NUMBER)

BOX B
MAIL CHEQUE (UNLESS BOX "D" IS CHECKED)
TO:

(ATTENTION NAME)

(STREET NUMBER & NAME)

(CITY AND PROVINCE/STATE)

(COUNTRY AND POSTAL/ZIP CODE)

(TELEPHONE NUMBER (BUSINESS HOURS))

(SOCIAL INSURANCE/SECURITY NUMBER)

BOX C

U.S. RESIDENTS/CITIZENS MUST PROVIDE THEIR
TAXPAYER IDENTIFICATION NUMBER

(TAXPAYER IDENTIFICATION NUMBER)

BOX D

HOLD CHEQUE FOR PICKUP AT THE OFFICE OF
COMPUTERSHARE:

Computershare Investor Services Inc.
100 University Ave, 8th Floor,
Toronto ON M5J 2Y1

DELIVER FUNDS VIA WIRE* (COMPLETE BOX G)

BOX E
CURRENCY ELECTION

ALL PAYMENTS IN RESPECT OF THE CONSIDERATION MADE TO (A) REGISTERED SHAREHOLDERS WHOSE ADDRESS OF RECORD IS OUTSIDE OF CANADA (“**NON-RESIDENT SHAREHOLDERS**”) WILL BE ISSUED IN UNITED STATES DOLLARS, AND (B) ALL OTHER REGISTERED SHAREHOLDERS (“**CANADIAN RESIDENT SHAREHOLDERS**”) WILL BE ISSUED IN CANADIAN DOLLARS, IN EACH CASE UNLESS OTHERWISE ELECTED BELOW PRIOR TO THE EFFECTIVE DATE. AFTER THE EFFECTIVE DATE, ALL PAYMENTS TO (A) NON-RESIDENT SHAREHOLDERS WILL BE ISSUED IN UNITED STATES DOLLARS; AND (B) CANADIAN RESIDENT SHAREHOLDERS WILL BE ISSUED IN CANADIAN DOLLARS, IN EACH CASE REGARDLESS OF ANY ELECTIONS BELOW.

Issue my cash entitlement payment(s) in Canadian Dollars (C\$)

Issue my cash entitlement payment(s) in United States Dollars (U.S.\$)

The currency of the Consideration is denominated in Canadian dollars, provided that a Registered Shareholder is to be paid a converted amount in United States dollars if either (i) the Registered Shareholder validly elected to receive United States dollars prior to the Effective Date by checking the appropriate box above and delivering a validly completed and duly executed copy of this Letter of Transmittal, along with their certificate(s) or DRS Advice(s) (as applicable) and all other required documents to the Depository in accordance with the instructions set forth herein prior to the Effective Date; or (ii) the Registered Shareholder is a Non-Resident Shareholder and the Registered Shareholder has not made a valid election to receive Canadian dollars prior to the Effective Date. A Registered Shareholder who receives payment in U.S.\$ will be deemed to have acknowledged and agreed that the exchange rate for one Canadian dollar expressed in U.S. dollars will be based on the prevailing market rate(s) available to CTCC on the date of the currency conversion. All risks associated with the currency conversion from Canadian dollars to United States dollars, including risks relating to change in rates, the timing of exchange or the selection of a rate for exchange, and all costs incurred with the currency conversion are for the Registered Shareholder’s sole account and will be at such Registered Shareholder’s sole risk and expense, and none of the Corporation, the Purchaser, Zeg Oil, the Depository or CTCC or their respective affiliates are responsible for any such matters.

BOX F
RESIDENCY DECLARATION

ALL REGISTERED SHAREHOLDERS ARE REQUIRED TO COMPLETE A RESIDENCY DECLARATION. FAILURE TO COMPLETE A RESIDENCY DECLARATION MAY RESULT IN A DELAY IN YOUR PAYMENT.

The undersigned represents that:

- The beneficial owner of the Shares deposited herewith **is** a U.S. Shareholder.
- The beneficial owner of the Shares deposited herewith **is not** a U.S. Shareholder.

A “**U.S. Shareholder**” is any holder of Shares who either (i) has a registered account address that is located within the United States or any territory or possession thereof, or (ii) is a “U.S. person” for the United States federal income tax purposes as defined in Instruction 7 below. If you are a U.S. person or acting on behalf of a U.S. person, then in order to avoid backup withholding of U.S. federal income tax you must provide a complete IRS Form W-9 (enclosed) or otherwise provide certification that the U.S. person is exempt from backup withholding, as provided in Instruction 7 below. If you are not a U.S. Shareholder as defined in (ii) above, but you provide an address that is located within the United States, you must complete an appropriate Form W-8, a copy of which is available from the Depository upon request or from the IRS website (www.irs.gov).

BOX G
WIRE PAYMENT*

***PLEASE NOTE THAT THERE IS A C\$100 (PLUS APPLICABLE TAXES) BANKING FEE ON WIRE PAYMENTS. ALTERNATIVELY, CHEQUE PAYMENTS ARE ISSUED AT NO ADDITIONAL COST**

***IF WIRE DETAILS ARE INCORRECT OR INCOMPLETE, COMPUTERSHARE WILL ATTEMPT TO CONTACT YOU AND CORRECT THE ISSUE. HOWEVER, IF WE CANNOT CORRECT THE ISSUE PROMPTLY, A CHEQUE WILL BE AUTOMATICALLY ISSUED AND MAILED TO THE ADDRESS ON RECORD. NO FEES WILL BE CHARGED.**

Please provide email address and phone number in the event that we need to contact you for corrective measures:

EMAIL ADDRESS: _____ **PHONE NUMBER:** _____

****Beneficiary Name(s) that appears on the account at your financial institution – this MUST be the same name and address that your shares are registered to**

****Beneficiary Address (Note: PO Boxes will not be accepted)**

****City**

****Province/State**

****Postal Code/Zip Code**

****Beneficiary Bank/Financial Institution**

****Bank Address**

****City**

****Province/State**

****Postal Code/Zip Code**

PLEASE ONLY COMPLETE THE APPLICABLE BOXES BELOW, AS PROVIDED BY YOUR FINANCIAL INSTITUTION. YOU ARE NOT REQUIRED TO COMPLETE ALL BOXES

****Bank Account No.**

Bank No. & Transit No. (Canadian Banks)

(3 digits & 5 digits)

ABA/Routing No. (US Banks)

(9 digits)

SWIFT or BIC Code

(11 characters – if you only have eight, put 'XXX' for the last three)

IBAN Number

Sort Code (GBP)

Additional Notes and special routing instructions:

**** Mandatory fields**

SHAREHOLDER SIGNATURE(S)

Signature guaranteed by
(if required under Instruction 3)

Authorized Signature

Name of Guarantor (please print or type)

Address of Guarantor (please print or type)

Dated: _____

Signature of Registered Shareholder or authorized
representative
(see Instructions 2 and 4)

Address of Registered Shareholder (please print or type)

Name of Registered Shareholder (please print or type)

Telephone No

Name of authorized representative, if applicable
(please print or type)

INSTRUCTIONS

1. Use of Letter of Transmittal

The method used to deliver this Letter of Transmittal and any accompanying certificate(s) and/or DRS Advice(s), as applicable, representing the Deposited Shares is at the option and risk of the Registered Shareholder, and delivery will be deemed effective only when such documents and all other required documents are validly completed, duly executed and actually received by the Depository at the office specified below. The Purchaser recommends that the necessary documentation be hand delivered to the Depository at its office(s) specified below, and a receipt obtained; otherwise, the use of registered mail with return receipt requested, properly insured, is recommended. A holder of Shares whose 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 Shares.

2. Signatures

This Letter of Transmittal must be filled in and signed by the Registered Shareholder described above or by such Registered Shareholder's duly authorized representative (in accordance with Instruction 4).

- (a) If this Letter of Transmittal is signed by the registered owner(s) of the accompanying certificate(s) or DRS Advice(s), as applicable, such signature(s) on this Letter of Transmittal must correspond with the names(s) as registered or as written on the face of such certificate(s) or DRS Advice(s), as applicable, without any change whatsoever, and the certificate(s) or DRS Advice(s), as applicable, need not be endorsed. If such deposited certificate(s) or DRS Advice(s), as applicable, 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 DRS Advice(s), as applicable:
 - (i) such deposited certificate(s) or DRS Advice(s), as applicable, 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) or DRS Advice(s), as applicable, and must be guaranteed as noted in Instruction 3 below.

3. Guarantee of Signatures

If this Letter of Transmittal is signed by a person other than the registered owner(s) of the Deposited Shares, or if the payment is to be issued in the name of a person other than the registered owner of the Deposited Shares, such signature must be guaranteed by an Eligible Institution (as defined below), or in some other manner satisfactory to the Depository (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 Canadian Investment Regulatory Organization, members of the Financial Industry Regulatory Authority or banks and trust companies in the United States.

4. Signed by a Representative

If this Letter of Transmittal is signed by a person in a representative capacity, such as (a) an executor, administrator, trustee or guardian, or (b) on behalf of a corporation, partnership, or association, then in each case such signature must be guaranteed by an Eligible Institution, or in some other manner satisfactory to the Depository (except that no guarantee is required if the signature is that of an Eligible Institution). Either the Purchaser or the Depository, at its discretion, may require additional evidence of authority or additional documentation.

5. Miscellaneous

- (a) If the space on this Letter of Transmittal is insufficient to list all certificate(s) or DRS Advice(s), as applicable, for Deposited Shares, additional certificate or DRS Advice numbers, as applicable, and number of Deposited 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 will be accepted.
- (d) This Letter of Transmittal, the Arrangement and any other agreement in connection with the Arrangement will be construed in accordance with and governed by the laws of the Province of Ontario and the laws of Canada applicable therein.
- (e) Additional copies of the Circular and this Letter of Transmittal may be obtained from the Depository at any of its respective offices at the addresses listed below, or on the Corporation’s profile on SEDAR+ at www.sedarplus.com.
- (f) Zeg Oil and the Purchaser reserve the right to waive or not to waive any and all errors or other deficiencies in any Letter of Transmittal or other document and any such waiver or non-waiver will be binding upon the Registered Shareholders. The granting of a waiver to one or more Registered Shareholders does not constitute a waiver for any other Registered Shareholders.
- (g) Before completing this Letter of Transmittal, you are urged to read the Circular and discuss any questions with your financial, legal and/or tax advisors.

6. Lost, Stolen or Destroyed Certificates

This section does not apply to DRS Advice(s).

In the event any certificate which immediately prior to the Effective Time represented one or more outstanding Shares that were transferred pursuant to the Plan of Arrangement shall have been lost, stolen or destroyed, this Letter of Transmittal should be completed as fully as possible and forwarded together with a letter describing the loss, theft or destruction to the Depository. The Depository will respond with the replacement requirements.

7. IRS Form W-9 — U.S. Shareholders

The following does not constitute a summary of the tax consequences of the Arrangement. **All U.S. and non-U.S. holders are urged to consult their own tax advisors to determine which forms should be used and whether they are exempt from U.S. backup withholding.**

In order to avoid “backup withholding” of United States income tax on payments made on the Shares, a holder of Shares that is a U.S. holder (as defined below) must generally provide the person’s correct taxpayer identification number (“TIN”) on the enclosed IRS Form W-9 and certify, under penalties of perjury, that such number is correct, that such holder is not subject to backup withholding, and that such holder is a U.S. person (including a U.S. resident alien). If the correct TIN is not provided or if any other information is not correctly provided, payments made with respect to such Shares may be subject to backup withholding of 24%.

For the purposes of this Letter of Transmittal, a “**U.S. holder**” or “**U.S. person**” means: a beneficial owner of Shares that, for United States federal income tax purposes, is (a) a citizen or resident of the United States, (b) a corporation, or other entity classified as a corporation for United States federal income tax purposes, that is created or organized in or under the laws of the United States or any state in the United States, including the District of Columbia, (c) an estate if the income of such estate is subject to United States federal income tax regardless of the source of such income, (d) a trust if (i) such trust has validly elected to be treated as a U.S. person for United States federal income tax purposes or (ii) a United States court is able to exercise primary supervision over the administration of such trust and one or more U.S. persons have the authority to control all substantial decisions of such trust, or (e) a partnership, limited liability

company or other entity classified as a partnership for United States tax purposes that is created or organized in or under the laws of the United States or any state in the United States, including the District of Columbia.

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

Certain persons (including, among others, corporations, certain “not-for-profit” organizations, and certain non-U.S. persons) are not subject to backup withholding. A holder of Shares that is a U.S. holder should consult his or her tax advisor as to the holder’s qualification for an exemption from backup withholding and the procedure for obtaining such exemption.

The TIN for an individual United States citizen or resident is the individual’s social security number.

If a holder of Shares that is a U.S. holder has not been issued a TIN and has applied for a TIN or intends to apply for a TIN in the near future, the holder must also complete the Certificate of Awaiting Taxpayer Identification Number in order to avoid backup withholding. If a holder of Shares that is a U.S. holder completes the Certificate of Awaiting Taxpayer Identification Number but does not provide a TIN within 60 days, such holder will be subject to backup withholding at a rate of 24% until a TIN is provided.

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

Non-U.S. holders that receive payments in the U.S. or that provide an address located in the U.S. should return a properly completed Form W-8 that is appropriate to the Non-U.S. holder’s circumstances, a copy of which is available from the Depository upon request, or at www.irs.gov. All non-U.S. holders should consult their tax advisors regarding the appropriate Form W-8 to be provided by such holder. Failure to provide the proper Form W-8 could result in backup withholding at a rate of 24%.

8. Transfer Not Registered Prior to the Effective Time

In the event of a transfer of ownership of Shares prior to the Effective Time that is not registered in the transfer records of the Corporation, a cheque or cheques (or other form of payment of immediately available funds) representing the aggregate amount of Consideration payable in respect of such Shares may be delivered to the transferee if a validly completed Letter of Transmittal and the certificate(s) or DRS Advice(s), as applicable, representing such transferee’s Shares are presented to the Depository, accompanied by documents required to evidence that such transfer occurred prior to the Effective Time and that all applicable share transfer Taxes have been paid.

9. Return of Certificate(s) or DRS Advice(s)

If the Arrangement is not completed or does not proceed for any reason, any certificate(s) or DRS Advice(s) for Shares received by the Depository will be returned to you forthwith at the address set forth above or, failing such address being specified, at your last address as it appears on the securities register of the Corporation.

10. Late Delivery

Registered Shareholders must submit a validly completed Letter of Transmittal, original certificate(s) or DRS Advice(s), as applicable, on or before the sixth anniversary of the Effective Date to avoid losing their entitlement to the Consideration to be paid under the Arrangement.

11. Time is of the Essence

Time is of the essence to submit your Letter of Transmittal.

12. Request for Assistance

The Depository or your securities broker, financial institution, trustee, custodian or other nominee can assist you in completing this Letter of Transmittal. See below for the address and telephone numbers of the Depository.

The Depository is:



COMPUTERSHARE INVESTOR SERVICES INC.

By Hand or by Courier

100 University Avenue, 8th Floor, North Tower
Toronto, Ontario
M5J 2Y1

By Mail

P.O. Box 7021
31 Adelaide St E
Toronto, ON M5C 3H2
Attention: Corporate Actions

Toll Free: 1-800-564-6253
Outside North America: 1-514-982-7555
E-Mail: corporateactions@computershare.com

Computershare 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, contact details (such as residential address, correspondence address, email address), social insurance number, survey responses, securities holdings and other financial information. We use this to administer your account, to better serve your and our clients' needs and for other lawful purposes relating to our services. Computershare may transfer personal information to other companies located outside of your province within Canada, or outside of Canada that provide data processing and storage or other support in order to facilitate the services it provides. Where we share your personal information with other companies to provide services to you, we ensure they have adequate safeguards to protect your personal information as per applicable privacy laws. We also ensure the protection of rights of data subjects under the General Data Protection Regulation, where applicable. We have prepared a Privacy Code to tell you more about our information practices, how your privacy is protected and how to contact our Chief Privacy Officer. It is available at our website, www.computershare.com, or by writing to us at 100 University Avenue, Toronto, Ontario, M5J 2Y1.

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

IRS FORM W-9
(See attached)

Note: Please carefully review Instruction 7 above regarding backup withholding before completing the IRS Form W-9 on the following pages.

Request for Taxpayer Identification Number and Certification

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

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

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.					
	2 Business name/disregarded entity name, if different from above					
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.		4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):			
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC	<input type="checkbox"/> C Corporation	<input type="checkbox"/> S Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Trust/estate	Exempt payee code (if any) _____
	<input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____					Exemption from FATCA reporting code (if any) _____
	Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.					(Applies to accounts maintained outside the U.S.)
	<input type="checkbox"/> Other (see instructions) ▶ _____					
5 Address (number, street, and apt. or suite no.) See instructions.			Requester's name and address (optional)			
6 City, state, and ZIP code						
7 List account number(s) here (optional)						

Part I Taxpayer Identification Number (TIN)

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

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

Social security number											
				-			-				
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 for Part II, later.

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

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

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

Purpose of Form

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

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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

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

By signing the filled-out form, you:

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

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

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

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

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

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

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

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

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

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

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

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

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

Backup Withholding

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

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

Payments you receive will be subject to backup withholding if:

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

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

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

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

Updating Your Information

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

Penalties

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

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

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

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

Specific Instructions

Line 1

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

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

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

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

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

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

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

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

Line 2

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

Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

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

Exempt payee code.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

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

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

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

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

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

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

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

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

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

What Name and Number To Give the Requester

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

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

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

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

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

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

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

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

Secure Your Tax Records From Identity Theft

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

To reduce your risk:

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

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

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

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

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

Protect yourself from suspicious emails or phishing schemes.

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

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

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

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

Privacy Act Notice

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