

**YOU ARE STRONGLY URGED TO READ THE ACCOMPANYING MANAGEMENT INFORMATION CIRCULAR AND THE APPENDICES ATTACHED THERETO, BEFORE COMPLETING THIS LETTER OF TRANSMITTAL.**

**LETTER OF TRANSMITTAL**  
**FOR REGISTERED HOLDERS OF COMMON SHARES**  
**OF**  
**RALLY ENERGY CORP.**

This Letter of Transmittal is for use by registered holders (“**Shareholders**”) of common shares (the “**Rally Shares**”) of Rally Energy Corp. (“**Rally**”). This Letter of Transmittal properly completed and duly executed, together with all other required documents, must accompany certificates for Rally Shares deposited in connection with the proposed arrangement (the “**Arrangement**”) under section 182 of the *Business Corporations Act* (Ontario) involving Rally, Logria Corporation (the “**Purchaser**”) and a wholly owned indirect subsidiary of the Purchaser, 2141997 Ontario Inc. (the “**Acquiror**”), that is being submitted for approval at the special meeting of holders of Rally securities (“**Securityholders**”) to be held on September 17, 2007 (the “**Meeting**”) as described in a management information circular of Rally dated August 17, 2007 (the “**Circular**”).

Capitalized terms used but not defined in this Letter of Transmittal which are defined in the Circular have the respective meanings set out in the Circular.

Registered Shareholders should contact Valiant Trust Company at 310, 606-4<sup>th</sup> Street S.W., Calgary, Alberta T2P 1T1, Attention: Proxy Department, toll-free: 1.866.313.1872 for assistance in depositing their Rally Shares as contemplated by this Letter of Transmittal. Non Registered Shareholders whose Rally Shares are registered in the name of a broker, investment dealer, bank, trust company or other nominee should contact that nominee for instructions and assistance in depositing those Rally Shares as contemplated by this Letter of Transmittal.

Subject to the approval of the Arrangement by the Shareholders and Optionholders at the Meeting, and the approval of the Court and certain other conditions described in the Circular, the Arrangement is expected to close on or about September 18, 2007. At the Effective Time, Shareholders (other than Shareholders who properly exercise their dissent rights as described in the Circular and are ultimately entitled to be paid the fair value of their Rally Shares) who have properly completed and duly executed this Letter of Transmittal and who have deposited their Rally Share certificate(s) with Valiant Trust Company (the “**Depositary**”) will be entitled to receive, in exchange for each Rally Share, \$7.30.

In order for Shareholders to receive the cash consideration for their Rally Shares, Shareholders are required to deposit the certificates representing the Rally Shares held by them with the Depositary. A cheque representing the amount payable to a former Shareholder who has complied with the procedures set out above will, as soon as practicable after the Effective Date of the Arrangement and after the receipt of all required documents: (a) be forwarded to the former Shareholder at the address specified in this Letter of Transmittal; or (b) be made available at the offices of the Depositary at 310, 606 - 4th Street S.W., Calgary, Alberta T2P 1T1 for pick-up by the Shareholder, as requested by the Shareholder in this Letter of Transmittal. Unless otherwise directed in this Letter of Transmittal, the cheque to be issued pursuant to the Arrangement will be issued in the name of the Shareholder so deposited. Unless the person who deposits the certificate(s) representing the Rally Shares instructs the Depositary to hold the cheque for pickup by checking the appropriate box in this Letter of Transmittal, cheques will be forwarded by first class insured mail to the addresses supplied in this Letter of Transmittal. If no address is provided, cheques will be forwarded to the address of the Shareholder as shown on the register of the Transfer Agent.

Under no circumstances will interest accrue or be paid by the Acquiror, the Purchaser, Rally or the Depositary on the consideration for the Rally Shares to persons depositing Rally Shares with the Depositary, regardless of any delay in making any payment for the Rally Shares.

If any registered holder of Rally Shares fails to surrender to the Depositary the certificates formerly representing Rally Shares, together with such other documents required to entitle the holder to receive payment for their Rally Shares, on or

before the sixth anniversary of the Effective Date, such certificates will cease to represent a claim by or interest of any kind of a holder, and the payment to which the former holder was entitled will be deemed to have been donated and forfeited to the Acquiror for no consideration.

Please note that the delivery of this Letter of Transmittal, together with your Rally Share certificate(s), does not constitute a vote in favor of the Arrangement. To exercise your right to vote at the Meeting you must complete and return the form of proxy that accompanied the Circular to Rally's transfer agent and registrar, Valiant Trust Company, 310, 606-4th Street S.W., Calgary, Alberta T2P 1T1 not later than 5:00 p.m. (Calgary time) on September 13, 2007 or, in the event that the Meeting is adjourned or postponed to a later date, at 5:00 p.m. on the Business Day (as defined in the Plan of Arrangement, which excludes Fridays, Saturdays, Sundays and days generally observed as holidays in the jurisdictions of Calgary, Alberta, London England or Cairo, Egypt) before any adjourned or postponed Meeting.

**TO: 2141997 ONTARIO INC.**

**AND TO: RALLY ENERGY CORP.**

**AND TO: VALIANT TRUST COMPANY at 310, 606-4th Street S.W., Calgary, Alberta T2P 1T1**

In connection with the Arrangement being considered for approval at the Meeting, the undersigned deposits with the Depository for transfer and cancellation upon the Arrangement becoming effective the enclosed certificate(s) for Rally Shares. The following are the details of the enclosed certificate(s):

<b>Certificate Number(s)</b>	<b>Name in Which Registered</b>	<b>Number of Common Shares Deposited</b>

**Note: If the space provided above is insufficient, details may be listed on a separate schedule to this Letter of Transmittal.**

It is understood, that upon receipt of this Letter of Transmittal and of the certificates(s) representing the Rally Shares deposited herewith (the "**Deposited Shares**") and following the Effective Time of the Arrangement, the Depository will send to the undersigned a cheque representing the amount of cash the undersigned is entitled to receive in payment for the Deposited Shares, or hold such cheque for pick-up in accordance with the instructions set out below. The undersigned acknowledges receipt of the Circular and represents and warrants that the undersigned has good and sufficient authority to deposit, sell and transfer the Deposited Shares and at the Effective Time, and the Acquiror will acquire good title to the Deposited Shares (as the same are modified pursuant to the Plan of Arrangement) free from all liens, charges, encumbrances, claims and equities 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, as well as the right of the undersigned to receive any and all distributions shall have been assigned to the Acquiror. If, notwithstanding such assignment, any distributions are received by or made payable to or to the order of the undersigned, then (i) in the case of any such cash distribution that does not exceed the cash purchase price per Rally Share, the consideration payable per Rally Share pursuant to the Arrangement will be reduced by the amount of any such dividend or distribution received in respect of that Rally Share, and (ii) in the case of any such cash distribution in an amount that exceeds the cash purchase price per Rally Share in respect of which the distribution is made, or in the case of any other distribution, the undersigned shall promptly pay or deliver the whole of any such distribution to the Depository for the account of the Acquiror, together with appropriate documentation of transfer.

The undersigned represents and warrants that: (a) the undersigned has full power and authority to execute and deliver this Letter of Transmittal, and all information inserted into this Letter of Transmittal by the undersigned is accurate; (b)

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; (c) the surrender of the undersigned's Deposited Shares complies with applicable laws; and (d) unless the undersigned shall have revoked this Letter of Transmittal by notice in writing given to the Depository by no later no later than 5:00 p.m. (Calgary time) on September 13, 2007 or, in the event that the Meeting is adjourned or postponed to a later date, at 5:00 p.m. on the Business Day (as defined in the Plan of Arrangement, which excludes Fridays, Saturdays, Sundays and days generally observed as holidays in the jurisdictions of Calgary, Alberta, London England or Cairo, Egypt) before any adjourned or postponed Meeting, the undersigned will not, prior to such time, transfer or permit to be transferred any of such Deposited Shares except pursuant to the Arrangement. The representations and warranties of the undersigned shall survive the completion of the Arrangement.

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 or any distributions other than as set out in this Letter of Transmittal and in any proxy granted for use at the Meeting. Other than in connection with the Meeting or as set out in this Letter of Transmittal, no subsequent authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, will be granted with respect to the Deposited Shares or any distributions by or on behalf of the undersigned, unless the Deposited Shares are not taken up and paid for in connection with the Arrangement.

The undersigned hereby acknowledges that the delivery of the Deposited Shares shall be effected and the risk of loss and title to such Deposited Shares shall pass only upon proper receipt thereof by the Depository. The undersigned will, upon request, execute any signature guarantees or additional documents deemed by the Depository or the Acquiror to be reasonably necessary or desirable to complete the transfer of the Deposited Shares.

The undersigned surrenders to the Acquiror, effective at the Effective Time, all right, title and interest in and to the Deposited Shares and irrevocably appoints and constitutes the Depository the lawful attorney of the undersigned, with full power of substitution to deliver the certificates representing the Deposited Shares pursuant to the Arrangement and to effect the transfer of the Deposited Shares on the books of Rally.

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.

The undersigned instructs the Depository or the Acquiror, upon the Arrangement becoming effective, to mail the cheques by first class mail, postage prepaid, or to hold such cheques for pick-up, in accordance with the instructions given below. If the Arrangement is not completed, the deposited certificates and other relevant documents shall be returned in accordance with the instructions given below. The undersigned recognizes that the Acquiror and the Depository have no obligation pursuant to the instructions given below to make payment to the undersigned if the Arrangement is not completed.

By reason of the use by the undersigned of an English language form of Letter of Transmittal, the undersigned shall be deemed to have required that any contract evidenced by the Arrangement as accepted through this Letter of Transmittal, as well as all documents related thereto, be drawn exclusively in the English language. En raison de l'usage d'une lettre d'envoi en langue anglaise par le soussigné, le soussigné et les destinataires sont présumés d'avoir requis que tout contrat attesté par l'arrangement et son acceptation par cette lettre d'envoi, de même que tous les documents qui s'y rapportent, soient rédigés exclusivement en langue anglaise.

**BLOCK A**  
**ISSUE CHEQUE IN NAME OF:**  
 (please print):

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

\_\_\_\_\_  
 (Street Address and Number)

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

\_\_\_\_\_  
 (Country and Postal (Zip) Code)

\_\_\_\_\_  
 (Telephone — Business Hours)

\_\_\_\_\_  
 (Social Insurance or Social Security No.)

**BLOCK B**  
**SEND CHEQUE**  
 (Unless Block “C” is checked) TO:

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

\_\_\_\_\_  
 (Street Address and Number)

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

\_\_\_\_\_  
 (Country and Postal (Zip) Code)

\_\_\_\_\_  
 (Telephone — Business Hours)

**BLOCK C**

- Hold cheque for pick-up at the office of the Depository

**BLOCK E**

- Hold certificate(s) for pick-up at the office of the Depository

**BLOCK F**  
**STATUS AS UNITED STATES HOLDER**

**Indicate whether you are a United States (“U.S.”) holder or are acting on behalf of a U.S. holder:**

- The owner signing on page 5 represents that it is not a U.S. holder and is not acting on behalf of a U.S. holder.
- The owner signing on page 5 is a U.S. holder or is acting on behalf of a U.S. holder.

A “U.S. holder” is any holder of Rally Shares that is either (a) providing an address below such holder’s signature on page 5 (or if applicable, in Block B above) that is located within the U.S. or any territory or possession thereof or (b) that is U.S. person for U.S. federal income tax purposes.

**To avoid U.S. backup withholding, if you are a U.S. holder or acting on behalf of a U.S. holder, you must complete Substitute Form W-9 on page 6 or, in certain circumstances, another withholding tax certificate. You can find more information on page 8 (see Instruction 8, “Substitute Form W-9 — U.S. Shareholders”).**

**BLOCK D**  
**DELIVERY INSTRUCTIONS IN EVENT**  
**ARRANGEMENT IS NOT COMPLETED**  
 (Unless Block “E” is checked) TO:

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

\_\_\_\_\_  
 (Street Address and Number)

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

\_\_\_\_\_  
 (Country and Postal (Zip) Code)

\_\_\_\_\_  
 (Telephone — Business Hours)

**Signature guaranteed by  
(if required under Instruction 3):**

**Dated:** \_\_\_\_\_, 2007

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Signature of Shareholder or Authorized Representative  
(see Instruction 4)

\_\_\_\_\_  
Name of Guarantor (please print or type)

\_\_\_\_\_  
Name of Shareholder (please print or type)

\_\_\_\_\_  
Address (please print or type)

\_\_\_\_\_  
Name of Authorized Representative  
(please print or type, if applicable)  
(please print or type)

<b>TO BE COMPLETED ONLY BY SHAREHOLDERS THAT ARE U.S. HOLDERS</b>	
<b>SUBSTITUTE FORM W-9</b>	Part 1 — PLEASE PROVIDE YOUR TAXPAYER IDENTIFICATION NUMBER IN THE BOX AT RIGHT AND CERTIFY BY SIGNING AND DATING BELOW.
	Name _____
	Social Security Number (TIN) _____
	OR Employer Identification Number _____
<b>Department of the Treasury Internal Revenue Service</b>	Part 2 — <b>Certification</b> — Under the 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),
	(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 (the “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
<b>Payer’s Request for Taxpayer Identification Number (TIN) and Certification</b>	(3) I am a U.S. person (including a U.S. resident alien).
<b>(UNITED STATES SHAREHOLDERS ONLY)</b>	<b>Certificate Instructions</b> — You must cross out item (2) above if you have been notified by the IRS that you are currently subject to backup withholding because of under-reporting interest or dividends on your tax return. However, if after being notified by the IRS that you were subject to backup withholding you received another notification from the IRS that you are no longer subject to backup withholding, do not cross out such item (2).
	The IRS does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.
	<b>SIGNATURE</b> _____
	<b>DATE</b> _____

**NOTE: FAILURE TO COMPLETE AND RETURN THIS FORM MAY RESULT IN BACKUP WITHHOLDING OF 28% OF ANY PAYMENTS MADE TO YOU PURSUANT TO THE ARRANGEMENT.**

**YOU MUST COMPLETE THE FOLLOWING CERTIFICATE IF YOU CHECKED THE “AWAITING TIN” BOX IN PART 1 OF THE SUBSTITUTE FORM W-9**

<b>CERTIFICATION OF AWAITING TIN</b>	
I certify under penalties of perjury that a taxpayer identification number has not been issued to me, and either (1) I have mailed or delivered an application to receive a taxpayer identification number to the appropriate Internal Revenue Service Center or Social Security Administration Office, or (2) I intend to mail or deliver an application in the near future. I understand that if I do not provide a taxpayer identification number by the time of payment, 28% of all reportable payments made to me will be withheld.	
Signature _____	Date _____

## INSTRUCTIONS

### 1. Use of Letter of Transmittal

- (a) It is recommended that this Letter of Transmittal (or manually signed facsimile thereof) together with accompanying certificate(s) representing Rally Shares be received by the Depositary at the office specified below before 5:00 p.m. (Calgary time) on September 13, 2007 or, in the event that the Meeting is adjourned or postponed to a later date, at 5:00 p.m. on the Business Day (as defined in the Plan of Arrangement, which excludes Fridays, Saturdays, Sundays and days generally observed as holidays in the jurisdictions of Calgary, Alberta, London England or Cairo, Egypt) before any adjourned or postponed meeting. Do not send the certificates or this Letter of Transmittal to Rally, the Purchaser or the Acquiror.
- (b) The method used to deliver this Letter of Transmittal and any accompanying certificates representing Rally Shares is at the option and risk of the holder, and delivery will be deemed effective only when such documents are actually received. The Acquiror recommends that the necessary documentation be hand delivered to the Depositary at its office specified below, and a receipt obtained; otherwise the use of registered mail with return receipt requested, properly insured, is recommended. Shareholders whose Rally 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 Rally Shares.

### 2. Signatures

This Letter of Transmittal must be filled in, dated and signed by the holder of Rally Shares described above or by such holder'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), 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) without any change whatsoever, and the certificate(s) need not be endorsed. If such deposited certificate(s) are owned of record by two or more joint owners, all such owners must sign this Letter of Transmittal.
- (b) If this Letter of Transmittal is signed by a person other than the registered owner(s) of the accompanying certificate(s):
  - (i) such deposited certificate(s) must be endorsed or be accompanied by an appropriate share transfer power of attorney duly and properly completed by the registered owner(s); and
  - (ii) the signature(s) on such endorsement or share transfer power of attorney must correspond exactly to the name(s) of the registered owner(s) as registered or as appearing on the certificate(s) and must be guaranteed as noted in Instruction 3 below.
- (c) If any of the Deposited Shares are registered in different names on several certificates, it will be necessary to complete, sign and submit as many separate Letters of Transmittal as there are different registrations of Rally Shares.

### 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 Deposited Shares not purchased are to be returned to a person other than such registered owner(s) or sent to an address other than the address of the registered owner(s) as shown on the registers of Rally, 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 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 major trust company in Canada, a commercial bank or trust company in the United States, 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 and/or the United States, members of the Investment Dealers Association of Canada, members of the National Association of Securities Dealers or banks and trust companies in the United States. Certain Canadian credit unions may also be members.

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

Where this Letter of Transmittal is executed by a person on behalf of an executor, administrator, trustee, guardian, corporation, partnership or association or is executed by any other person acting in a representative capacity, this Letter of Transmittal must be accompanied by satisfactory evidence of the authority to act. Either the Acquiror 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 certificates for Deposited Shares, additional certificate numbers 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 and any agreement in connection with this Letter of Transmittal will be construed in accordance with and governed by the laws of the Province of Alberta 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 its office at the address listed below.
- (f) It is strongly recommended that prior to completing this Letter of Transmittal, the undersigned read the accompanying Circular and discuss any questions with a tax advisor.
- (g) Rally and the Acquiror reserve the right, if any so elects, to instruct the Depository to waive any defect or irregularity contained in any Letter of Transmittal received by it.

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

If a share certificate has been lost, stolen or destroyed, this Letter of Transmittal should be completed as fully as possible and forwarded together with an affidavit describing the loss to the Depository and a bond satisfactory to the Acquiror and the Depository.

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

If the Arrangement does not proceed for any reason, any certificate(s) for Rally Shares received by the Depository will be returned to you forthwith in accordance with your delivery instructions in Block D or Block E on page 4. If Block D or E is not completed, the certificate(s) in respect of the Rally Shares will be mailed to the depositing registered Shareholder at the address of such holder as it appears on the securities register of Rally.

#### **8. Substitute Form W-9 — U.S. Shareholders**

In order to avoid “backup withholding” of United States income tax on payments made on the Rally Shares, a Shareholder that is a U.S. holder (as defined below) must generally provide the person’s correct taxpayer identification number (“**TIN**”) on the Substitute Form W-9 above and certify, under penalties of perjury, that such number is correct, that such Shareholder is not subject to backup withholding, and that such Shareholder 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 the Rally Shares may be subject to backup withholding of 28%. For the purposes of this Letter of Transmittal, a “U.S. holder” means: a beneficial owner of Rally 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 Shareholder that is a U.S. holder should consult his or her tax advisor as to the shareholder’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.

The “Awaiting TIN” box of the substitute Form W-9 may be checked if a Shareholder has not been issued a TIN and has applied for a TIN or intends to apply for a TIN in the near future. If the “Awaiting TIN” box is checked, the Shareholder that is a U.S. holder must also complete the Certificate of Awaiting Taxpayer Identification Number found below the Substitute Form W-9 in order to avoid backup withholding. If a Shareholder that is a U.S. holder completes the Certificate of Awaiting Taxpayer Identification Number but does not provide a TIN within 60 days, such Shareholder will be subject to backup withholding at a rate of 28% 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. More serious penalties may be imposed for providing false information which, if wilfully done may result in fines and/or imprisonment.

Non-U.S. holders receiving payments in the U.S. should return a completed Form W-8BEN, a copy of which is available from the Depository upon request.

**FOR U.S. SHAREHOLDERS ONLY****GUIDELINES FOR CERTIFICATION OF  
TAXPAYER IDENTIFICATION NUMBER ON SUBSTITUTE FORM W-9**

**Guidelines for Determining the Proper Identification Number for the Payee (You) to Give the Payer** - Social Security numbers have nine digits separated by two hyphens: i.e. 000-00-0000. Employer identification numbers have nine digits separated by only one hyphen: i.e., 00-0000000. The table below will help determine the number to give the tax payer. All "Section" references are to the Internal Revenue Code of 1986, as amended. "IRS" is the Internal Revenue Service.

<b>For this type of account:</b>		<b>Give the name and social security number of</b>	<b>For this type of account:</b>		<b>Give the name and employer identification number of</b>
1.	Individual	The individual	7.	A valid trust, estate or pension trust	The legal entity <sup>(4)</sup>
2.	Two or more individuals (joint account)	The actual owner of the account, or if combined funds, the first individual on the account <sup>(1)</sup>	8.	Corporate or LLC electing corporate status on Form 8832	The corporation
3.	Custodian account of a minor ( <i>Uniform Gift to Minors Act</i> )	The minor <sup>(2)</sup>	9.	Association, club, religious, charitable, educational, or other tax-exempt	The organization
4.	a The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>(1)</sup>	10.	Partnership or multimember LLC	The partnership
	b So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>(1)</sup>	11.	A broker or registered nominee	The broker or nominee
5.	Sole proprietor or single-owner LLC	The owner <sup>(3)</sup>	12.	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
6.	Sole proprietorship or single-member LLC	The owner <sup>(3)</sup>			

- (1) List first and circle the name of the person whose number you furnish. If only one person on a joint account has a social security number, that person's number must be furnished.
- (2) Circle the minor's name and furnish the minor's social security number.
- (3) You must show your individual name, but you may also enter your business or "doing business as" name. You may use either your social security number or your employer identification number (if you have one).
- (4) List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the taxpayer identification number of the personal representative or trustee unless the legal entity itself is not designated in the account title).

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

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

**Obtaining a Number**

If you do not have a taxpayer identification number, apply for one immediately. To apply for a SSN, get a Form SS-5, Application for a Social Security Card, from your local Social Security Administration office. Get Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for a TIN, or Form SS-4, application for Employer Identification Number, to apply for an EIN. You can get Form W-7 and SS-4 from the IRS by calling 1(800) TAX-FORM, or from the IRS Web Site at [www.irs.gov](http://www.irs.gov).

**Payees Exempt from Backup Withholding**

*Payees specifically exempted from backup withholding include:*

An organization exempt from tax under Section 501(a), an individual retirement account (IRA), or a custodial account under Section 403(b)(7) if the account satisfied the requirements of Section 401(f)(2).

The United States or any of its agencies or instrumentalities.

A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities.

A foreign government or any of its political subdivisions, agencies or instrumentalities.

An international organization or any of its agencies or instrumentalities.

*Other payees that may be exempt from backup withholding include:*

A corporation.

A foreign central bank of issue.

A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States.

A futures commission merchant registered with the Commodity Futures Trading Commission.

A real estate investment trust.

An entity registered at all times during the tax year under the *Investment Company Act of 1940*.

A Common trust fund operated by a bank under Section 584(a).

A financial institution.

A middleman known in the investment community as a nominee or custodian.

A trust exempt from tax under Section 664 or described in Section 4974.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the payees listed above in items 1 through 15.

If the payment is for...	THEN the payment is exempt for...
Interest and dividend payments	All listed payees except the payee in item 9.
Broker transactions	Payees listed in items <b>1</b> through <b>13</b> . Also, a person registered under the <i>Investment Advisors Act of 1940</i> who regularly acts as a broker.

*Exempt payees should complete a substitute Form W-9 to avoid possible erroneous backup withholding. Furnish your taxpayer identification number, check the appropriate box for your status, check the "Exempt from back-up withholding" box, sign and date the form and return it to the payer. Foreign payees who are not subject to backup withholding should complete an appropriate Form W-8 and return it to the payer.*

**Privacy Act Notice.** Section 6109 requires you to provide your correct taxpayer identification number to payers who must file information returns with the IRS to report interest, dividends, and certain other income paid to you to the IRS. The IRS uses the numbers for identification purposes and to help verify the accuracy of your return and may also provide this information to various government agencies for tax enforcement or litigation purposes and to cities, states and the District of Columbia to carry out their tax laws, and may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism. Payers must be given the numbers whether or not recipients are required to file tax returns. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not furnish a taxpayer identification number to a payer. Certain penalties may also apply.

#### **Penalties**

- (1) **Failure to Furnish Taxpayer Identification Number.** If you fail to furnish your correct taxpayer identification number to a payer, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to wilful neglect.
- (2) **Civil Penalty 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.
- (3) **Criminal Penalty for Falsifying Information.** Wilfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**FOR ADDITIONAL INFORMATION CONTACT YOUR TAX CONSULTANT OR THE INTERNAL REVENUE SERVICE.**

**The Depository is:**

**VALIANT TRUST COMPANY**

***By Mail, by Hand or by Courier***

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Attention: Proxy Department

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