

**THIS LETTER OF TRANSMITTAL IS FOR USE BY COMMON SHAREHOLDERS OF ORCA GOLD INC. ONLY IN CONJUNCTION WITH THE PLAN OF ARRANGEMENT INVOLVING ORCA GOLD INC., PERSEUS MINING LIMITED AND PERSEUS CANADA HOLDINGS LTD.**

**IN ORDER TO BE EFFECTIVE, THIS LETTER OF TRANSMITTAL MUST BE VALIDLY COMPLETED, DULY EXECUTED AND RETURNED TO THE DEPOSITARY, COMPUTERSHARE INVESTOR SERVICES INC. IT IS IMPORTANT THAT ORCA SHAREHOLDERS VALIDLY COMPLETE, DULY EXECUTE AND RETURN THIS LETTER OF TRANSMITTAL ON A TIMELY BASIS IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED HEREIN. THE DEPOSITARY OR YOUR BROKER OR OTHER FINANCIAL ADVISOR CAN ASSIST YOU IN COMPLETING THIS LETTER OF TRANSMITTAL.**



**LETTER OF TRANSMITTAL  
FOR HOLDERS OF COMMON SHARES  
OF ORCA GOLD INC.**

**Please read the Instructions set out below and in the management information circular of Orca Gold Inc. dated April 14, 2022 (the "Information Circular") carefully before completing this Letter of Transmittal.**

TO: ORCA GOLD INC.  
AND TO: PERSEUS MINING LIMITED AND PERSEUS CANADA HOLDINGS LTD.  
AND TO: COMPUTERSHARE INVESTOR SERVICES INC. (THE "**DEPOSITARY**"), AS DEPOSITARY

This letter of transmittal (the "**Letter of Transmittal**") is for use by registered holders ("**Orca Shareholders**") of common shares ("**Orca Shares**") of Orca Gold Inc. ("**Orca**") in connection with the proposed plan of arrangement (the "**Arrangement**") involving Orca, Perseus Mining Limited ("**Perseus**") and Perseus Canada Holdings Ltd. (the "**Purchaser**") pursuant to an arrangement agreement dated February 26, 2022 (the "**Arrangement Agreement**"), a copy of which is available under Orca's profile on SEDAR at [www.sedar.com](http://www.sedar.com).

Orca Shareholders whose Orca Shares are registered in the name of a broker, investment dealer, bank, trust company, custodian, nominee or other intermediary should immediately contact such person to arrange for the deposit of their Orca Shares.

Under the Arrangement, Orca Shareholders (other than the Purchaser) will exchange their Orca Shares for ordinary shares of Perseus ("**Perseus Shares**") on the basis of 0.56 of a Perseus Share for each Orca Share held.

**Capitalized terms used but not defined in this Letter of Transmittal shall have the respective meanings given to them in the Information Circular.**

Orca Shareholders will not receive the Direct Registration System advice statements ("**DRS Advices**") representing the Perseus Shares to which such Orca Shareholders are entitled under the Arrangement until they submit their certificate(s) and/or DRS Advice(s), as applicable, representing Orca Shares to the Depositary along with a duly completed and executed Letter of Transmittal, or a manually executed facsimile thereof, and such other documents as may be required by the Depositary.

The Depositary or your broker or other financial advisor can assist you in completing this Letter of Transmittal (see back page of this document for addresses and telephone numbers relating to the Depositary). Persons whose Orca Shares are registered in the name of a broker, investment dealer, bank, trust company, custodian, nominee or other intermediary should immediately contact such registered holder for assistance with depositing their Orca Shares.

Orca Shareholders should be aware that there may be tax considerations applicable to them with respect to the Arrangement under Canadian and other tax laws. Certain of such tax considerations are summarized in the Information Circular; however, such summary is not intended to be legal or tax advice, and Orca Shareholders should consult their own tax advisors as to the tax consequences to them of the Arrangement with respect to their particular circumstances.

From and after the Effective Time, until duly deposited with the Depositary, certificates and DRS Advices formally representing Orca Shares (other than those held by the Purchaser or Dissenting Shareholders) shall represent only the right to receive, upon being so deposited, the Perseus Shares to which the holders thereof are entitled pursuant to the Arrangement.

**ALL ORCA SHAREHOLDERS, WHETHER OR NOT THEY ARE A U.S. SHAREHOLDER, MUST COMPLETE BOX D, "STATUS AS A U.S. SHAREHOLDER". ALL U.S. ORCA SHAREHOLDERS SHOULD COMPLETE AND SUBMIT EITHER AN IRS FORM W-9 OR THE APPROPRIATE IRS FORM W-8. SEE SECTION 11 OF THE INSTRUCTIONS.**

**STEP 1: DESCRIBE THE CERTIFICATE(S) AND/OR DRS ADVICE(S) BEING TRANSMITTED**

**All Orca Shareholders must complete this Step.**

The undersigned registered Orca Shareholder hereby delivers to the Depository the enclosed certificate(s) and/or DRS Advice(s) representing Orca Shares to be exchanged for DRS Advice(s) representing Perseus Shares in accordance with the Arrangement as described in the Information Circular.

Certificate Number(s) or DRS Advice Holder ID	Name in which Orca Shares are Registered	Number of Orca Shares Deposited
	<b>TOTAL</b>	

(if space above is not sufficient, please attach a signed list in the form above)

- Some or all of the certificates representing Orca Shares have been lost, stolen or destroyed (check box if applicable). Please review section 8 of the Instructions for the procedure to obtain the Perseus Shares. Alternatively, refer to Box E below.**

**STEP 2: MAKE THE FOLLOWING DECLARATION**

The undersigned:

1. represents and warrants that: (a) the undersigned is the registered and legal owner of the above listed Orca Shares and has good title to the rights represented by the above mentioned certificate(s) and/or DRS Advice(s) representing Orca Shares, free and clear of all liens, charges, encumbrances, claims and equities, together with all rights and benefits; (b) the undersigned has full power and authority to execute and deliver this Letter of Transmittal and to deposit, sell, assign, transfer and deliver such certificate(s) and/or DRS Advice(s) representing the Orca Shares in accordance with the Arrangement and that, when the Perseus Shares are received for such Orca Shares, none of Orca, Perseus, the Purchaser or any successors thereto will be subject to any adverse claim in respect of such Orca Shares; (c) all information inserted into this Letter of Transmittal by the undersigned is true, complete and accurate; (d) the Orca Shares have not been sold, assigned or transferred nor has any agreement been entered into to sell, assign or transfer any such deposited Orca Shares to any other person; and (e) the undersigned will not transfer or permit to be transferred any of the deposited Orca Shares;
2. acknowledges that the covenants, representations and warranties of the undersigned herein contained shall survive the completion of the Arrangement;
3. represents and warrants that the Orca Shares listed above represent all of the Orca Shares owned by the undersigned;
4. acknowledges receipt of the Information Circular;
5. irrevocably constitutes and appoints each director and officer of each of Orca and Perseus and any other person designated by Orca or Perseus in writing, the true and lawful agent and attorney of the certificate(s) and/or DRS

Advice(s) representing the Orca Shares in the name of and on behalf of the undersigned, to do such acts or take such actions with respect to the exchange of the certificate(s) and/or DRS Advice(s) representing the Orca Shares for the DRS Advice(s) representing Perseus Shares in accordance with the Arrangement (such power of attorney being deemed to be an irrevocable power coupled with an interest);

6. directs the Depositary to issue or cause to be issued DRS Advice(s) representing Perseus Shares to which the holder of such certificate(s) and/or DRS Advice(s) representing the Orca Shares is entitled pursuant to the Arrangement in the name indicated below and to send the DRS Advice(s) representing Perseus Shares to the address, or hold the same for pickup, as indicated in this Letter of Transmittal;
7. acknowledges that Orca, Perseus, the Purchaser and the Depositary shall be entitled to deduct and withhold from any amounts payable to any former Orca Shareholder such amounts as Orca, Perseus, the Purchaser or the Depositary reasonably determines it is required to deduct or withhold with respect to such payment under the *Income Tax Act* (Canada) or any provision of federal, provincial, territorial, state, local or foreign tax law. To the extent that amounts are so deducted or withheld, such deducted or withheld amounts shall be treated, for all purposes, as having been paid or delivered to the former Orca Shareholder in respect of which such deduction and withholding was made, provided that such deducted or withheld amounts are timely remitted to the appropriate governmental authority. The undersigned acknowledges and agrees that any of Orca, Perseus, the Purchaser or the Depositary are hereby authorized to sell or otherwise dispose of any share consideration as is necessary to provide sufficient funds to Orca, Perseus, the Purchaser or the Depositary, as the case may be, to enable it to comply with all deduction or withholding requirements applicable to it, and none of Orca, Perseus, the Purchaser or the Depositary shall be liable to any person for any deficiency in respect of any proceeds received, and Orca, Perseus, the Purchaser or the Depositary, as applicable, shall notify such former Orca Shareholder thereof and remit to such former Orca Shareholder any unapplied balance of the net proceeds of such sale;
8. covenants and agrees to execute, upon request, any additional documents, transfers and other assurances as may be necessary or desirable to complete the exchange of the certificate(s) and/or DRS Advice(s) representing the Orca Shares for the DRS Advice(s) representing Perseus Shares;
9. acknowledges that all authority conferred, or agreed to be conferred, by the undersigned herein may be exercised during any subsequent legal incapacity of the undersigned and shall survive the death, incapacity, bankruptcy or insolvency of the undersigned and all obligations of the undersigned herein shall be binding upon the heirs, personal representatives, successors and assigns of the undersigned;
10. by virtue of this Letter of Transmittal, shall be deemed to have agreed that all questions as to validity, form, eligibility (including timely receipt) and acceptance of any Orca Shares deposited pursuant to the Arrangement will be determined by Perseus in its sole discretion and that such determination shall be final and binding and acknowledges that there shall be no duty or obligation on Orca, Perseus, the Purchaser, the Depositary or any other person to give notice of any defect or irregularity in any deposit and no liability shall be incurred by any of them for failure to give such notice;
11. acknowledges that it has consulted or has had the opportunity to consult its own tax advisor with respect to the potential tax consequences to it of the Arrangement;
12. by reason of the use by the undersigned of this Letter of Transmittal in the English language, the undersigned acknowledges that he, she or it is deemed to have required that any contract evidenced by the Arrangement as accepted through this Letter of Transmittal, as well as all documents related thereto, be drawn exclusively in the English language. *En utilisant une version anglaise de cette lettre d'envoi, le soussigné est réputé avoir exigé que tout contrat attesté par l'Arrangement, tel qu'il est accepté au moyen de cette lettre d'envoi, de même que tous les documents qui s'y rapportent, soient rédigés exclusivement en anglais;*
13. acknowledges that, if the Arrangement is completed, the deposit of Orca Shares pursuant to this Letter of Transmittal is irrevocable;
14. acknowledges that if the Arrangement is not completed, the Arrangement Agreement is terminated or Orca, Perseus or the Purchaser terminate their obligations thereunder pursuant to its terms, the undersigned directs the Depositary to return the enclosed certificate(s) and/or DRS Advice(s), as applicable, to the address of the Orca Shareholder indicated below by first class mail;

15. acknowledges that Orca and/or Perseus may be required to disclose personal information in respect of the undersigned and consents to disclosure of personal information in respect of the undersigned to: (a) stock exchanges, including the TSX and/or the ASX, or securities regulatory authorities; (b) the Depositary; (c) any of the parties to the Arrangement; (d) legal counsel to any of the parties to the Arrangement; and (e) as otherwise required by any applicable Law; and
16. acknowledges that the delivery of the Orca Shares shall be effected, and the risk of loss of such Orca Shares shall pass, only upon proper receipt thereof by the Depositary.

**STEP 3: PROVIDE REGISTRATION AND DELIVERY INSTRUCTIONS**

**All Orca Shareholders must complete this Step.**

**The Depositary, Perseus and Orca are hereby authorized and directed to cause the DRS Advice(s) representing Perseus Shares which the registered Orca Shareholder is entitled to receive in accordance with the terms of the Arrangement to be registered in the name of the undersigned (unless alternative registration is required in the manner set forth below), which shall be sent by mail to the address specified or held for pick up, if so indicated.**

<p><b>BOX A</b>  <b>REGISTRATION INSTRUCTIONS</b>          (See section 2 of the Instructions)</p>
<p><i>Register the Perseus Shares to:</i></p>
<p>Name: _____  <i>(please print)</i></p>
<p>Address: _____          _____          _____  <i>(include postal or zip code)</i></p>
<p>Social Insurance Number: _____</p>

<p><b>BOX B</b>  <b>DELIVERY INSTRUCTIONS</b>          (See section 2 of the Instructions)</p>
<p><i>Deliver the Perseus Shares to the name and address specified below (unless BOX C is checked):</i></p>
<p>In the Name of _____  <i>(please print)</i></p>
<p>Address: _____          _____          _____  <i>(include postal or zip code)</i></p>

**If neither Box A nor Box B is completed, DRS Advice(s) representing Perseus Shares issued in exchange for the Orca Shares will be issued in the name of the registered holder and mailed to the address as is shown on the register maintained by Orca.**

<p><b>BOX C</b>  <b>HOLD FOR PICK-UP</b></p>
<p><input type="checkbox"/> Check here if the DRS Advice(s) representing the Perseus Shares are to be held for pick-up (other than mailed) at the office of the Depositary at which this Letter of Transmittal is deposited.</p>

**BOX D**  
**STATUS AS U.S. SHAREHOLDER**

**TO BE COMPLETED BY ALL ORCA SHAREHOLDERS BY SELECTING ONE BOX BELOW**

(See section 11 of the Instructions)

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

A "U.S. Shareholder" is any holder of Orca Shares who is: (a) an individual who is a citizen or resident alien of the United States; (b) a corporation (including an entity taxable as a corporation) or partnership created under the laws of the United States or any state thereof or the District of Columbia; (c) an estate the income of which is subject to United States federal income tax regardless of its source; or (d) a trust if (i) a court within the United States is able to exercise primary supervision over the administration of the trust and one or more United States persons have the authority to control all substantial decisions of the trust, or (ii) the trust has a valid election in effect under applicable Treasury regulations to be treated as a U.S. person.

- The person signing this Letter of Transmittal represents that he/she/it is **NOT** a U.S. Shareholder and is **NOT** acting on behalf of a U.S. Shareholder.
- The person signing this Letter of Transmittal is a U.S. Shareholder or is acting on behalf of a U.S. Shareholder.

**IF YOU (A) ARE A U.S. SHAREHOLDER, (B) ARE ACTING ON BEHALF OF A U.S. SHAREHOLDER OR (C) PROVIDE A U.S. ADDRESS ON THIS LETTER OF TRANSMITTAL, THEN IN ORDER TO AVOID BACK-UP WITHHOLDING ON AMOUNTS PAYABLE TO YOU IN CONNECTION WITH OR FUTURE DISTRIBUTIONS ON PERSEUS SHARES RECEIVED PURSUANT TO THE ARRANGEMENT, YOU MUST COMPLETE AND SUBMIT TO THE DEPOSITARY THE INTERNAL REVENUE SERVICE ("IRS") FORM W-9 INCLUDED BELOW OR OTHERWISE PROVIDE ACCEPTABLE EVIDENCE THAT YOU ARE EXEMPT FROM BACK-UP WITHHOLDING, AS PROVIDED IN SECTION 11 OF THE INSTRUCTIONS.**

**EACH HOLDER OF ORCA SHARES SHOULD CONSULT ITS OWN TAX ADVISOR TO DETERMINE WHETHER SUCH HOLDER IS REQUIRED TO FURNISH AN IRS FORM W-9, IS EXEMPT FROM BACKUP WITHHOLDING AND INFORMATION REPORTING, OR IS REQUIRED TO FURNISH AN IRS FORM W-8 (OR OTHER APPLICABLE FORM). PLEASE SEE SECTION 11 OF THE INSTRUCTIONS FOR MORE INFORMATION. THE APPROPRIATE IRS FORM W-8 CAN BE OBTAINED FROM THE IRS WEBSITE AT WWW.IRS.GOV.**

**BOX E**  
**LOST CERTIFICATES**

If your lost certificate(s) form part of an estate or trust, or are valued at more than CAD \$200,000.00, please contact the Depository for additional instructions. Any person who, knowingly and with intent to defraud any insurance company or other person, files a statement of claim containing any materially false information or conceals for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act, which is a crime.

Premium Calculation:

\_\_\_\_\_ (# of Orca Shares) X CAD \$0.03 = Premium Payable \$ \_\_\_\_\_

**NOTE:** Payment is **NOT** required if the premium is less than \$5.00. The option to replace your certificate(s) by completing this Box E will expire on December 31, 2022. After this date, Orca Shareholders must contact the Depository for alternative replacement options.

I enclose my certified cheque, bank draft or money order payable to Computershare Investor Services Inc.

**STATEMENT OF LOST CERTIFICATES:**

The undersigned (solitarily, jointly and severally, if more than one) represents and agrees to the following: (a) the undersigned is (and, if applicable, the registered owner of the original share certificate(s) ("**Original(s)**"), at the time of their death, was) the lawful and unconditional owner of the Original(s) and is entitled to the full and exclusive possession thereof; (b) the missing certificate(s) representing the Original(s) have been lost, stolen or destroyed, and have not been endorsed, cashed, negotiated, transferred, assigned, pledged, hypothecated, encumbered in any way, or otherwise disposed of; (c) a diligent search for the certificate(s) has been made and they have not been found; and (d) the undersigned makes this statement for the purpose of transferring or exchanging the Original(s) (including, if applicable, without probate or letters of administration or certification of estate trustee(s) or similar documentation having been granted by any court), and hereby agrees to surrender the certificate(s) representing the Original(s) for cancellation should the undersigned, at any time, find the certificate(s).

The undersigned hereby agrees, for the undersigned and the undersigned's heirs, assigns and personal representatives, in consideration of the transfer or exchange of the Original(s), to completely indemnify, protect and hold harmless Orca, Perseus, Computershare Investor Services Inc. and Aviva Insurance Company of Canada, each of their lawful successors and assigns, and any other party to the transaction (the "**Obligees**"), from and against all losses, costs and damages, including court costs and attorneys' fees that they may be subject to or liable for in respect of the cancellation and/or replacement of the Original(s) and/or the certificate(s) representing the Original(s) and/or the transfer or exchange of the Originals represented thereby, upon the transfer, exchange or issue of the Originals and/or a cheque for any cash payment. The rights accruing to the Obligees under the preceding sentence shall not be limited by the negligence, inadvertence, accident, oversight or breach of any duty or obligations on the part of the Obligees or their respective officers, employees and agents or their failure to inquire into, contest, or litigate any claim, whenever such negligence, inadvertence, accident, oversight, breach or failure may occur or have occurred. The undersigned acknowledges that a fee of \$0.03 per lost Orca Share is payable by the undersigned. Surety protection for the Obligees is provided under Blanket Lost Original Instruments/Waiver of Probate or Administration Bond No. 35900-16 issued by Aviva Insurance Company of Canada.

**BOX F**  
**SIGNATURE GUARANTEE**  
**(If required under section 4 of the Instructions)**

\_\_\_\_\_  
Authorized Signature of Guarantor *(if required under sections 3 or 4 of the Instructions)*

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

\_\_\_\_\_  
Address of Guarantor *(please print or type)*

**BOX G**  
**SIGNATURE**

**All Orca Shareholders must complete and sign below.**

Dated: \_\_\_\_\_

\_\_\_\_\_  
Signature of Orca Shareholder or Authorized Representative  
*(see sections 3 and 5 of the Instructions)*

\_\_\_\_\_  
Signature of any Joint Holder

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

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

\_\_\_\_\_  
Address of Orca Shareholder

\_\_\_\_\_  
Telephone Number of Orca Shareholder or Authorized Representative

\_\_\_\_\_  
Email Address of Orca Shareholder or Authorized Representative

\_\_\_\_\_  
Social Insurance Number or U.S. Resident Taxpayer Identification Number *(must be provided)*

## INSTRUCTIONS

### 1. Use of Letter of Transmittal

- (a) In order to be eligible to receive the DRS Advice(s) representing Perseus Shares, this Letter of Transmittal (or a manually executed copy hereof) properly completed and signed as required by the instructions set forth below, together with accompanying certificate(s) and/or DRS Advice(s) representing Orca Shares and all other required documents must be received by the Depository at one of its offices specified on the back page of this document. In order to receive the Perseus Shares under the Arrangement for the deposited Orca Shares, it is recommended that the foregoing documents be received by the Depository at an address set forth on the last page of this Letter of Transmittal as soon as possible.
- (b) The method used to deliver this Letter of Transmittal and any accompanying certificate(s) and/or DRS Advice(s) representing Orca Shares and all other documents that may be required by the Depository is at the option and risk of the person depositing the same, and delivery will be deemed effective only when such documents are actually received by the Depository at one of the addresses specified on the back page of this Letter of Transmittal. It is recommended that the necessary documentation be hand delivered to the Depository, at its office specified on the back page of this Letter of Transmittal, and a receipt obtained. However, if such documents are mailed, it is recommended that registered mail be used and that proper insurance be obtained and a return receipt requested.

### 2. Registration and Delivery Instructions

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

### 3. Signatures

- (a) This Letter of Transmittal must be completed and signed by the Orca Shareholder or by such Orca Shareholder's duly authorized representative (in accordance with section 5 "*Fiduciaries, Representatives and Authorizations*" below) under Box G.
- (b) If this Letter of Transmittal is signed by the registered owner(s) of the accompanying certificate(s) and/or DRS Advice(s) representing Orca Shares, such signature(s) on this Letter of Transmittal must correspond with the name(s) as registered or as written on the face of such certificate(s) and/or DRS Advice(s) without any change whatsoever, and the certificate(s) need not be endorsed. If such transmitted certificate(s) and/or DRS Advice(s) are owned by two or more joint owners, all such owners must sign this Letter of Transmittal.
- (c) If this Letter of Transmittal is signed by a person other than the registered owner(s) of the Orca Shares or if the DRS Advice(s) representing Perseus Shares are to be issued to a person other than the registered holder(s):
  - (i) such deposited certificate(s) and/or DRS Advice(s) representing Orca Shares must be endorsed or be accompanied by an appropriate share transfer power of attorney duly and properly completed by the registered owner(s); and
  - (ii) the signature(s) on such endorsement or power of attorney must correspond exactly to the name(s) of the registered owner(s) as registered or as appearing on the certificate(s) and/or DRS Advice(s) representing Orca Shares and must be guaranteed as noted in section 4 "*Guarantee of Signatures*" below.

### 4. Guarantee of Signatures

If this Letter of Transmittal is executed by a person other than the registered owner(s) of the Orca Shares, or if the DRS Advice(s) representing Perseus Shares to be issued is to be registered in a name other than the name of the registered owner(s) of the Orca Shares, 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).



An "**Eligible Institution**" means a Canadian Schedule I Chartered Bank, a member of the Securities Transfer Agent Medallion Program (STAMP), a member of the Stock Exchanges Medallion Program (SEMP) or a member of the New York Stock Exchange Inc. Medallion Signature Program (MSP). Members of these programs are usually members of a recognized stock exchange in Canada, members of the Investment Industry Regulatory Organization of Canada, members of the Financial Industry Regulatory Authority or banks and trust companies in the United States.

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

Where this Letter of Transmittal or any certificate or share transfer or power of attorney is executed by a person as an executor, administrator, trustee, guardian, attorney-in-fact, or agent or on behalf of a corporation, partnership or association or is executed by any other person acting in a fiduciary or representative capacity, this Letter of Transmittal must be accompanied by satisfactory evidence of the authority to act. Any of Orca, Perseus or the Depository, at their sole discretion, may require additional evidence of such person's authority or additional documentation.

## 6. **Direct Registration System**

Perseus Shares to be issued pursuant to the Arrangement will be issued in the Direct Registration System, or DRS. The DRS is a system that allows you to hold your Perseus Shares in "book-entry" form without having a physical share certificate issued as evidence of ownership. Instead, your Perseus Shares will be held in your name and registered electronically in Perseus's records, which will be maintained by its transfer agent, Computershare Investor Services Inc., as transfer agent ("**Computershare**"). The Direct Registration System eliminates the need for shareholders to safeguard and store certificates, it avoids the significant cost of a surety bond for the replacement of, and the effort involved in replacing, physical certificate(s) that might be lost, stolen or destroyed and permits/enables electronic share transactions.

Upon completion of the Arrangement, you will receive an initial DRS Advice(s) acknowledging the number of Perseus Shares you hold in your DRS account. Each time you have any movement of Perseus Shares into or out of your DRS account, you will be mailed an updated DRS Advice. You may request DRS Advice(s) at any time by contacting Computershare.

At any time you may request a share certificate for all or a portion of the Perseus Shares held in your DRS account. Simply contact Computershare with your request. A share certificate for the requested number of Perseus Shares will be sent to you by first class mail upon receipt of your instructions, at no cost to you.

For more information, please contact Computershare at 1-800-564-6253 (toll free within North America) or 1-514-982-7555 (outside of North America) or you can email Computershare at [corporateactions@computershare.com](mailto:corporateactions@computershare.com).

## 7. **Miscellaneous**

- (a) No Orca Shareholder shall be entitled to receive any consideration with respect to Orca Shares held thereby other than the consideration and other property to which such holder is entitled to receive under the Arrangement and, for greater certainty, no such holder will be entitled to receive any interest, dividend, premium or other payment in connection therewith.
- (b) If the space on this Letter of Transmittal is insufficient to list all certificates and DRS Advices representing Orca Shares, the DRS Advice Holder ID and additional certificate numbers, as well as the number of Orca Shares represented thereby, may be included on a separate signed list affixed to this Letter of Transmittal.
- (c) If Orca Shares are registered in different forms (e.g. "John Doe" and "J. Doe"), a separate Letter of Transmittal must be signed for each different registration.
- (d) No alternative, conditional or contingent deposits will be accepted. All depositing Orca Shareholders by execution of this Letter of Transmittal (or a copy hereof) waive any right to receive any notice by the Depository.
- (e) The holder of the Orca Shares that are the subject of this Letter of Transmittal hereby unconditionally and irrevocably attorns to the non-exclusive jurisdiction of the courts of the Province of British Columbia and the courts of appeal therefrom.
- (f) Additional copies of the Letter of Transmittal may be obtained on request and without charge from the Depository at its office listed on the back page of this document. A copy of this Letter of Transmittal is available under Orca's profile on SEDAR at [www.sedar.com](http://www.sedar.com).

## **8. Lost Certificates**

If a certificate which immediately prior to the Effective Time represented an interest in one or more outstanding Orca Shares that were exchanged pursuant to the Arrangement has been lost, stolen or destroyed, upon satisfying such reasonable requirements as may be imposed by Perseus and the Depositary in relation to the issuance of replacement share certificate(s), including the making of an affidavit in relation thereto by the person claiming such certificate to have been lost, stolen or destroyed, the Depositary will issue and deliver in exchange for such lost, stolen or destroyed certificate(s) the consideration and other property to which the holder is entitled pursuant to the Arrangement as determined in accordance with the Arrangement, deliverable in accordance with such holder's Letter of Transmittal. The person who is entitled to receive such consideration and other property shall, as a condition precedent to the receipt thereof, give a bond satisfactory to Perseus and its transfer agent in such form as is satisfactory to Perseus and its transfer agent and indemnify Perseus, the Purchaser, Orca and their respective transfer agents, to the reasonable satisfaction of such parties, against any claim that may be made against any of them with respect to the certificate(s) alleged to have been lost, stolen or destroyed. Alternatively, shareholders whose certificate(s) have been lost, stolen or destroyed may participate in the Depositary's blanket bond program with Aviva Insurance Company of Canada by completing Box E above, and submitting the applicable certified cheque or money order made payable to Computershare Investor Services Inc.

## **9. Fractional Shares**

No fractional Perseus Shares will be issued under the Arrangement. If the aggregate number of Perseus Shares issuable to any Orca Shareholder under the Arrangement is not a whole number, the number of Perseus Shares to be received by such Orca Shareholder will be rounded down to the nearest whole Perseus Share. In such circumstances, such Orca Shareholder will not be entitled to receive any additional compensation in lieu of such fractional Perseus Share. In calculating such fractional interests, all Orca Shares registered in the name of or beneficially held by Orca Shareholders or their nominee shall be aggregated.

## **10. Cessation of Rights**

Any certificate or DRS Advice formerly representing Orca Shares that has not been so duly deposited with the Depositary on or before the last Business Day prior to the sixth anniversary of the Effective Date shall cease to represent a claim by or interest of any former Orca Shareholder of any kind or nature against Orca, Perseus or the Purchaser. On such date, all consideration to which such former holder was entitled, together with any entitlements to dividends, distributions and interest thereon, shall be deemed to have been surrendered to Orca or any successor thereof for no consideration.

## **11. Important Tax Information for Orca Shareholders that are U.S. Shareholders or that Provide a U.S. Address**

Under current U.S. federal income tax law, amounts received by a U.S. Shareholder in connection with the Arrangement or distributions (including dividends) on the Perseus Shares received by a U.S. Shareholder pursuant to the Arrangement may be subject to U.S. backup withholding, currently at a rate of 24%. Such backup withholding may also apply to an Orca Shareholder that is not a U.S. Shareholder if such Orca Shareholder provides an address in the United States in Box A or Box B of this Letter of Transmittal. To avoid backup withholding on any such proceeds or future distributions, each Orca Shareholder that is a U.S. Shareholder or to whom the previous sentence applies must timely provide the Depositary with the shareholder's correct taxpayer identification number ("**TIN**") on IRS Form W-9, attached hereto (or available from the IRS website at <http://www.irs.gov>), or otherwise establish a basis for exemption from backup withholding. Certain holders (including, among others, corporations and certain non-U.S. persons) are exempt from these backup withholding requirements. U.S. persons that are exempt U.S. Shareholders should furnish their TIN, provide the applicable codes in the box labeled "Exemptions," and sign, date and send the IRS Form W-9 to the Depositary. Orca Shareholders that are not U.S. Shareholders, including entities, may qualify as exempt recipients by submitting to the Depositary a completed IRS Form W-8BEN, W-BEN-E, or other applicable form, signed under penalties of perjury, attesting to that Orca Shareholder's non-U.S. status. The applicable IRS Form W-8 can be obtained from the IRS website at <http://www.irs.gov>.

If backup withholding applies, the Depositary is required to withhold on any payments made to the holder of the Perseus Shares received pursuant to the Arrangement (or other payee). Backup withholding is not an additional tax. A holder of Perseus Shares subject to the backup withholding rules will be allowed a credit of the amount withheld against such holder's U.S. federal income tax liability, and, if backup withholding results in an overpayment of tax, such holder may be entitled to a refund, provided the requisite information is furnished to the IRS in a timely manner.

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

<b>Part I Taxpayer Identification Number (TIN)</b>	<b>Social security number</b>																								
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> on page 3. <b>Note.</b> If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td><td style="width:10%;"></td> </tr> <tr> <td></td><td></td><td style="text-align: center;">-</td><td></td><td></td><td style="text-align: center;">-</td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>															-			-						
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<b>Part II Certification</b>	
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.	
<b>Certification 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 you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.	

<b>Sign Here</b>	<b>Signature of U.S. person ▶</b>	<b>Date ▶</b>
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<b>General Instructions</b> Section references are to the Internal Revenue Code unless otherwise noted. <b>Future developments.</b> Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at <a href="http://www.irs.gov/fw9">www.irs.gov/fw9</a> . <b>Purpose of Form</b> 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: <ul style="list-style-type: none"> <li>• Form 1099-INT (interest earned or paid)</li> <li>• Form 1099-DIV (dividends, including those from stocks or mutual funds)</li> <li>• Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)</li> </ul>	<ul style="list-style-type: none"> <li>• Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)</li> <li>• Form 1099-C (canceled debt)</li> <li>• Form 1099-A (acquisition or abandonment of secured property)</li> </ul> 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 <i>What is backup withholding?</i> on page 2. By signing the filled-out form, you: <ol style="list-style-type: none"> <li>1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),</li> <li>2. Certify that you are not subject to backup withholding, or</li> <li>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</li> <li>4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See <i>What is</i></li> </ol>
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- 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)

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

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

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

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

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

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

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

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

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

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

FATCA reporting? on page 2 for further information.

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

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

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

**Payments you receive will be subject to backup withholding if:**

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

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

Also see Special rules for partnerships above.

**What is FATCA reporting?**

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

**Updating Your Information**

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

**Penalties**

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

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

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

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

**Specific Instructions**

**Line 1**

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

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

a. **Individual.** Generally, enter the name shown on your tax return. If 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

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

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

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

### Line 2

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

### Line 3

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

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

### Line 4

#### Exemptions

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

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

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

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

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

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.

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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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.

- 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

- Line 5**  
Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.
- Line 6**  
Enter your city, state, and ZIP code.

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

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

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

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

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

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

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

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

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

**Part II. Certification**

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

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

**Signature requirements.** Complete the certification as indicated in

**What Name and Number To Give the Requester**

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup> The minor <sup>2</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The grantor-trustee <sup>1</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The actual owner <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The owner <sup>3</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The grantor*
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

items 1 through 5 below.

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

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

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

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

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

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

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name 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.

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

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

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

#### **Secure Your Tax Records from Identity Theft**

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

To reduce your risk:

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

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

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number printed on the IRS notice or letter.

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

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

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

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

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

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto: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](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

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## **Privacy Act Notice**

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

The Depositary is committed to protecting your personal information. In the course of providing services to you and its corporate clients, the Depositary receives non-public personal information about you from, among other things, transactions the Depositary performs for you, forms you send the Depositary and other communications the Depositary has with you or your representatives. This information could include your name, contact details (such as residential address, correspondence address and email address), social insurance number, survey responses, securities holdings and other financial information. The Depositary uses this information to administer your account, to better serve you and the Depositary's clients' needs and for other lawful purposes relating to the Depositary's services. The Depositary may transfer personal information to other companies in or outside of Canada that provide data processing and storage or other support in order to facilitate the services it provides. Where the Depositary shares your personal information with other companies to provide services to you, it ensures they have adequate safeguards to protect your personal information. The Depositary also ensures the protection of rights of data subjects under the General Data Protection Regulation, where applicable. The Depositary has prepared a Privacy Code to tell you more about its information practices, how your privacy is protected and how to contact the Depositary's Chief Privacy Officer. It is available at the Depositary's website, [www.computershare.com](http://www.computershare.com), or by writing to the Depositary at 100 University Avenue, Toronto, Ontario, M5J 2Y1. The Depositary will use the information you are providing in order to process your request and will treat your signature(s) as your consent to the Depositary so doing.

**The Depositary is:**

**COMPUTERSHARE INVESTOR SERVICES INC.**

***By Registered Mail, Hand or Courier***

100 University Avenue, 8th Floor, North Tower  
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***Any questions and requests for assistance may be directed by Orca Shareholders to the Depositary at the telephone numbers and locations set out above.***