

The Instructions accompanying the Letter of Transmittal should be read carefully before this Letter of Transmittal is completed. You are strongly urged to read the accompanying management information circular before completing this Letter of Transmittal. The Depository (see address and telephone numbers below) can assist you in completing this Letter of Transmittal.

PLEASE RETURN EXECUTED DOCUMENTS TO:

COMPUTERSHARE INVESTOR SERVICES INC.

<i>By Mail</i>	<i>For Information:</i>	<i>By Hand or Courier or Registered Mail</i>
Computershare Investor Services Inc. P.O. Box 7021, 31 Adelaide St E Toronto, ON M5C 3H2 Attn: Corporate Actions	Toll Free (North America): 1-800-564-6253 Overseas: 1-514-982-7555 Email: corporatactions @computershare.com www.computershare.com	Computershare Investor Services Inc. 8th Floor, 100 University Avenue Toronto, Ontario M5J 2Y1 Attn: Corporate Actions

LETTER OF TRANSMITTAL
to surrender Class A, Series 2 Units of
MOHAWK MEDICAL OPERATING PARTNERSHIP (I) LP
and Special Voting Units of
MOHAWK MEDICAL PROPERTIES REAL ESTATE INVESTMENT TRUST

TO: Computershare Investor Services Inc. (the “Depository”)

AND TO: Mohawk Medical Operating Partnership (I) LP (the “Partnership”)

AND TO: Mohawk Medical Properties Real Estate Investment Trust (the “REIT”)

AND TO: Invesque Inc. and MHI Canada Holdings Inc. (collectively, the “Invesque Parties”)

This Letter of Transmittal is for use by holders of Class A, Series 2 limited partnership units of the Partnership (the “**LP Units**”) and corresponding special voting units (“**Special Voting Units**”) of the REIT. This Letter of Transmittal, properly completed and duly executed, together with all other required documents referred to in this Letter of Transmittal, must be deposited to the Depository, together with any certificates evidencing such LP Units, if any, in connection with the proposed arrangement (the “**Arrangement**”) under Section 193 of the *Business Corporations Act* (Alberta) involving, among other things, the acquisition by the Invesque Parties of all of the issued and outstanding Class A units (the “**Class A REIT Units**”) and Special Voting Units of the REIT and all of the issued and outstanding LP Units of the Partnership, all as more fully described in the joint management information circular of the REIT and the Partnership dated March 28, 2018 (the “**Circular**”) that accompanies this Letter of Transmittal.

Each holder of LP Units and corresponding Special Voting Units (an “**LP Unitholder**”) is urged to carefully read the Circular and the instructions set out below before completing this Letter of Transmittal. Delivery of this Letter of Transmittal, other than as set forth in this document, will not constitute a valid delivery. LP Unitholders must sign this Letter of Transmittal in the appropriate space provided below. **Holders of Class A REIT Units (collectively, the “Class A REIT Unitholders” and together with the LP Unitholders, the “Unitholders”)** must properly complete, execute and deposit a separate letter of transmittal, a copy of which has been delivered to such holder, in respect of any Class A REIT Units held by them.

Capitalized terms used but not defined herein shall have the meaning ascribed thereto in the amended and restated arrangement agreement effective as of March 2, 2018 (the “**Arrangement Agreement**”) between the REIT, the Partnership, Mohawk Medical General Partner (I) Corp., the Invesque Parties, Arctero Ikigai Corp., Datum Laramide Holdings ULC and Mohawk Medical Management Corp., in its capacity as agent for the Unitholders (the “**Agent**”), attached as Appendix “A” to the Circular, as may be further amended from time to time.

Subject to the approval of the Arrangement by Unitholders at the Meetings, the approval of the Court and the satisfaction of certain other conditions described in the Circular, the Arrangement is expected to close on or about May 1, 2018 (the “**Effective Date**”). Completion of the Arrangement is subject to the satisfaction of certain conditions. No payment of any consideration will be made prior to the Effective Date. Reference should be made to the Circular for more information regarding expected timing for completion of the Arrangement.

In order for an LP Unitholder to receive the consideration payable to such LP Unitholder for each LP Unit held by such LP Unitholder, such LP Unitholder must deposit with the Depositary this Letter of Transmittal, properly completed and duly executed, together with all other required documents referred to in this Letter of Transmittal or reasonably requested by the Depositary, including any certificate(s) representing his, her or its LP Units, if any. **Any such deposit of LP Units shall be deemed to be a deposit of the corresponding number of Special Voting Units held by such LP Unitholder.** The Invesque Parties reserve the right, if they so elect in their absolute discretion, to instruct the Depositary to waive any irregularity contained in any Letter of Transmittal received by the Depositary.

No fractional common shares of Invesque (“**Invesque Shares**”) will be issued to any LP Unitholder in connection with the Arrangement. If an LP Unitholder is entitled to receive a fractional Invesque Share pursuant to the Arrangement, then the number of Invesque Shares to which such LP Unitholder is entitled shall be rounded up or down (as applicable, with fractions equal to 0.5 rounded down) to the next whole number and, in the case of Invesque Share entitlements that are rounded down, such LP Unitholder will not receive any consideration in lieu of such fractional share.

Please note that the delivery of this Letter of Transmittal prior to the Meetings does not constitute a vote in favour of the Arrangement. To exercise their right to vote at the REIT Meeting and the Partnership Meeting, LP Unitholders must complete and return the applicable form of proxy that accompanied the Circular in accordance with the instructions contained on that form of proxy.

General Information For All LP Unitholders

Surrender of Shares

In connection with the Arrangement and for value received, by executing the Signature Page to this Letter of Transmittal, the undersigned LP Unitholder hereby surrenders and assigns to the Invesque Parties, upon the Arrangement becoming effective, all of the right, title and interest of the undersigned in and to (a) the number of LP Units listed in **Box A** of this Letter of Transmittal and, in the case of LP Units that are certificated, represented by the enclosed certificate(s) as well as any Special Voting Units corresponding to such surrendered LP Units (collectively, the “**Deposited Units**”); and (b) any and all dividends, interest, distributions, payments, securities, rights, warranties, assets or other interests which may be declared, paid, issued, accrued, distributed, made or transferred on or in respect of the Deposited Units by the Partnership or the REIT at or after the Effective Time. The undersigned irrevocably appoints and constitutes the Depository as lawful attorney of the undersigned, with full power of substitution, to deliver the certificate(s) representing the Deposited Units, if any, to the Invesque Parties upon completion of the Arrangement and authorizes the Partnership and the REIT to effect the transfer of the Deposited Units on the books of the Partnership and the REIT upon completion of the Arrangement.

Representations and Warranties

By executing the Signature Page to this Letter of Transmittal, the undersigned represents and warrants to the Invesque Parties, such representations and warranties surviving the completion of the Arrangement, that:

- (a) the undersigned is the registered and/or beneficial holder of the Deposited Units;
- (b) either:
 - (i) no certificates were issued evidencing the Deposited Units; or
 - (ii) the LP Unitholder has enclosed with this Letter of Transmittal the certificate(s) representing the Deposited Units or the LP Unitholder has indicated in **Box A** below that the certificate(s) evidencing the Deposited Units have been lost.
- (c) the LP Units listed in **Box A** below represent all of the LP Units owned by the undersigned;
- (d) the undersigned has full power and authority to execute and deliver this Letter of Transmittal and to deposit, sell, assign, transfer and deliver the Deposited Units to the Invesque Parties, and, when the Invesque Shares to which the undersigned is entitled on Closing of the Arrangement are delivered, the Invesque Parties will acquire good title to the Deposited Units free and clear of all liens, mortgages, charges, encumbrances, security interests and adverse claims;
- (e) the undersigned will, upon request, execute any signature guarantees or additional documents deemed by the Depository to be reasonably necessary to complete the transfer of the Deposited Units from the undersigned to the Invesque Parties;
- (f) all information inserted by the undersigned into this Letter of Transmittal is accurate; and
- (g) the undersigned has received copies of and read the Arrangement Agreement and the Circular.

Agreement to be Bound by Arrangement Agreement

By executing the Signature Page to this Letter of Transmittal, the undersigned hereby agrees to become a party to and be bound by the relevant provisions of the Arrangement Agreement to the same extent as if the Arrangement Agreement had been signed by the undersigned and contained covenants on the part of the undersigned and the undersigned’s successors and personal or other legal representatives to observe the Arrangement Agreement and, specifically, the undersigned agrees to be bound by its liability and obligations under Article 10 of the Arrangement Agreement and be bound by the appointment of the Agent to serve as the

agent, representative and attorney-in-fact of the Unitholders in accordance with Section 11.1 of the Arrangement Agreement and its liability and obligations under Section 11.1 of the Arrangement Agreement.

Limitation of Liability

Under the terms of the Arrangement Agreement, each LP Unitholder may become liable to the Invesque Indemnified Parties severally (and not jointly or jointly and severally) based on each such LP Unitholder's Pro Rata Share of the indemnifiable amounts pursuant to Section 10.2 of the Arrangement Agreement, subject to the additional limitations provided in Article 10 of the Arrangement Agreement. Such indemnifiable amounts are limited to the Indemnity Escrow Amount (other than in respect of a breach of the LP Unitholder's representations in any Letter of Transmittal of such LP Unitholder), and the Invesque Indemnified Parties have no post-Closing recourse against any LP Unitholder outside the recourse to the Indemnity Escrow Amount (other than in respect of a breach of the LP Unitholder's representations in any Letter of Transmittal of such LP Unitholder).

Direction for Initial Payment

The undersigned directs the Depository to deliver any Invesque Share consideration that the undersigned is entitled to receive upon the Closing of the Arrangement to the undersigned, as follows:

- (a) by DRS Advice representing the Invesque Shares by first class mail (postage prepaid) to the undersigned to the address as shown in **Box C** below;
- (b) failing such address being specified, by delivery of a DRS Advice representing the Invesque Shares by first class mail (postage prepaid) to the undersigned at the address of the undersigned as last shown on the securities register of the Partnership.

Direction for Subsequent Payment

In the event that the undersigned becomes entitled to any additional payments of cash and/or Invesque Shares under the Arrangement as a result of any post-Closing purchase price adjustment, any release of the Indemnity Escrow Amount, or any other circumstances, the undersigned directs the Depository to deliver any Invesque Shares in accordance with the instructions above, and to deliver any cash payments that the undersigned is entitled to receive under the Arrangement to the undersigned, as follows:

- (c) by delivery of a cheque by first class mail (postage prepaid) to the undersigned to the address as shown in **Box C** below; or
- (d) failing such address being specified, by delivery of a cheque by first class mail (postage prepaid) to the undersigned at the address of the undersigned as last shown on the securities register of the Partnership.

General

Subject to the Arrangement Agreement, all payments (including the delivery of the Invesque Shares on Closing and any subsequent payments of cash and/or Invesque Shares) will be net of any amount required to be withheld by applicable law, including in respect of any applicable withholding taxes (if any). The DRS Advice and any cheque representing an amount to which the undersigned is entitled under the Arrangement Agreement and mailed in accordance with the preceding sections of this Letter of Transmittal will be deemed to be delivered at the time of mailing.

Except for any proxy deposited with respect to the vote on the Arrangement Resolutions at the Partnership Meeting or the REIT Meeting, the undersigned revokes any and all authority, other than as granted in this Letter of Transmittal or to the Agent pursuant to the Arrangement Agreement and the Plan of Arrangement, whether as agent, attorney-in-fact, proxy or otherwise, previously conferred or agreed to be conferred by the undersigned at any time with respect to the Deposited Units, and no subsequent authority, whether as agent, attorney-in-fact, proxy or otherwise, will be granted with respect to the Deposited Units.

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 shall survive the death, incapacity, bankruptcy or insolvency of the undersigned, and any obligation of the undersigned hereunder shall be binding upon the heirs, personal representatives, successors and assigns of the undersigned.

The undersigned acknowledges and agrees that: (a) any payment for the Deposited Units shall occur, only upon proper receipt of this Letter of Transmittal by the Depositary; and (b) in the case of Deposited Units represented by one or more certificates, the undersigned will not receive payment in respect of the Deposited Units until the certificate(s) representing such Deposited Units are received by the Depositary at the address set forth on the first page of this Letter of Transmittal, together with such additional documents as the Depositary may require from time to time, acting reasonably, and until the same are processed for payment by the Depositary.

As of the Effective Time, the undersigned will cease to be a holder of Deposited Units and will only be entitled to receive the consideration which the undersigned is entitled to receive under the Arrangement in respect of the Deposited Units.

If the Arrangement is not completed or proceeded with, the enclosed certificate(s) (if any) and any other ancillary documents included therewith will be returned forthwith to the undersigned at the address set out below in **Box C** or, failing such address being specified, to the undersigned at the last address of the undersigned as shown on the securities register of the Partnership.

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 in connection with the delivery of the Deposited Units pursuant to the Arrangement 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.

Advice to Consult Legal Counsel

The undersigned acknowledges and agrees that Dentons Canada LLP and Goodmans LLP have acted as counsel only to the Mohawk Parties and the Invesque Parties, respectively, and are not protecting the rights and interests of any Unitholder. The undersigned acknowledges and agrees that the undersigned has been advised to consult with independent legal counsel before signing this Letter of Transmittal and that the undersigned has sought independent legal advice or waives such advice and is relying solely on his, her or its own judgment and, if applicable, the advice of independent counsel in executing this Letter of Transmittal.

Residency Status

Each LP Unitholder will be asked to indicate in this Letter of Transmittal if the beneficial owner of the LP Units being deposited pursuant hereto is (i) a resident of Canada for the purposes of the *Income Tax Act* (Canada) (the "**Tax Act**") or (ii) a partnership, every member of which is a resident of Canada for the purposes of the Tax Act (See **Box F** and Instruction 9). Any LP Units in respect of which such indication has not been received by Computershare within thirty days after the Effective Date, or by such later date as the Invesque Parties may agree, will be treated as being beneficially owned by a non-resident of Canada, and 25% of any amount to be paid to such person (including Invesque Shares) may be withheld and remitted to the Canada Revenue Agency under Section 116 of the Tax Act. Please carefully read the Instructions (below) before completing this Letter of Transmittal.

SIGNATURE PAGE

All registered LP Unitholders must sign this signature page to the Letter of Transmittal and complete Boxes A, B, C, D, E and F (as applicable) below and return it to Computershare Investor Services Inc. at the address specified on the first page of this Letter of Transmittal.

Indicate whether you are signing this Signature Page as:

- The person signing below is the registered holder and beneficial holder of the Deposited Units
- The person signing below is the registered holder but not the beneficial holder of the Deposited Units

If the LP Unitholder is an Individual:¹

If the LP Unitholder is NOT an Individual:²

Shareholder's Signature

Authorized Representative's Signature

Print name

Print name

Signature of any Joint Holder:

Signature of any Joint Holder:

Joint Holder's Signature

Joint Holder's Signature

Print name

Print name

¹ If the LP Unitholder is an **individual** and is the **registered holder**, this Letter of Transmittal must be signed above and in **Box C** by (i) such registered holder exactly as his or her name appears on (A) the certificate(s) representing the Deposited Units (in the case of Deposited Units represented by one or more certificates), or (B) the unitholder register of the Partnership (in the case of Deposited Units held in book-entry form), and (ii) any joint holder (if any).

² If the LP Unitholder is **not an individual** and is the **registered holder**, this Letter of Transmittal must be signed above and in **Box C** by (i) an authorized representative of such registered holder in the name of the holder exactly as its name appears on (A) the certificate(s) representing the Deposited Units (in the case of Deposited Units represented by one or more certificates), or (B) the unitholder register of the Partnership (in the case of Deposited Units held in book-entry form), and (ii) any joint holder (if any).

BOX B

Intentionally deleted.

BOX C
Signature, Name and Address of Registered Holder³
_____ Name of Registered Holder
_____ Signature
_____ Title (if applicable)
_____ Signature
_____ Title (if applicable)
_____ Street Address and Number
_____ City and Province or State
_____ Country and Postal (or Zip) Code
_____ Telephone – Business Hours

BOX D
Delivery Instructions (to be completed if DRS Advice to be delivered to an address other than listed in Box C)
_____ (Name)
_____ (Street Address and Number)
_____ (City and Province or State)
_____ (Country and Postal (or Zip) Code)
_____ (Telephone – Business Hours)
<input type="checkbox"/> Check box if DRS Advice to be held for pick up at 100 University Avenue, 8 th Floor North Tower, Toronto, Ontario M5J 2Y1
The information in this Box D will also apply to any delivery of cheques in respect of applicable cash payment(s) post-Closing.

³If the LP Unitholder is an **individual** and is the **registered holder**, this Letter of Transmittal must be signed in **Box C** by (i) such registered holder exactly as his or her name appears on (A) the certificate(s) representing the Deposited Units (in the case of Deposited Units represented by one or more certificates), or (B) the unitholder register of the Partnership (in the case of Deposited Units held in book-entry form), and (ii) any joint holder (if any).

If the LP Unitholder is **not an individual** and is the **registered holder**, this Letter of Transmittal must be signed in **Box C** by (i) an authorized representative of such registered holder in the name of the holder exactly as its name appears on (A) the certificate(s) representing the Deposited Units (in the case of Deposited Units represented by one or more certificates), or (B) the unitholder register of the Partnership (in the case of Deposited Units held in book-entry form), and (ii) any joint holder (if any).

BOX E

STATUS AS U.S. SECURITYHOLDER

TO BE COMPLETED BY ALL LP UNITHOLDERS BY SELECTING ONE BOX BELOW

(See Instruction 8)

Indicate whether you are a U.S. Securityholder or are acting on behalf of a U.S. Securityholder.

- The person signing in **Box C** represents that it **IS NOT** a U.S. Securityholder and is not acting on behalf of a U.S. Securityholder.
- The person signing in **Box C** represents that it **IS** a U.S. Securityholder or is acting on behalf of a U.S. Securityholder.

A “U.S. Securityholder” is any holder of LP Units that is either (A) providing an address below such holder’s signature on **Box C** that is located within the United States or any territory or possession thereof or (B) that is a “U.S. person” for U.S. federal income tax purposes (see Instruction 8).

To avoid U.S. backup withholding, if you are a U.S. Securityholder or acting on behalf of a U.S. Securityholder, you must furnish the attached IRS Form W-9 or, in certain circumstances, another withholding tax certificate. You can find more information in Instruction 8 “Important Tax Information For U.S. Persons”.

BOX F

CANADIAN RESIDENCY STATUS

TO BE COMPLETED IN RESPECT OF ALL BENEFICIAL LP UNITHOLDERS

(See Instruction 9)

The applicable portion of the following is to be completed in respect of all beneficial LP Unitholders. A beneficial LP Unitholder in respect of whom this certification has not been completed and returned to Computershare will be assumed to be a non-resident of Canada for Canadian federal income tax purposes, and therefore potentially subject to 25% withholding under section 116 of the Tax Act. (See Additional Instruction 9.)

FAILURE TO COMPLETE THE FOLLOWING INFORMATION MAY RESULT IN YOU RECEIVING LESS THAN YOU ARE OTHERWISE ENTITLED TO.

By checking the box below, the person signing this Letter of Transmittal represents and certifies that the beneficial owner of the LP Units (and corresponding Special Voting Units) that are the subject of this Letter of Transmittal is either (i) a resident of Canada for purposes of the Tax Act or (ii) a partnership every member of which is a resident of Canada for purposes of the Tax Act. The person signing this Letter of Transmittal acknowledges that (1) the Invesque Parties are relying on such representation in meeting their obligations under s. 116 of the Tax Act and that the Canada Revenue Agency may also rely on such representation, (2) accepts responsibility for the accuracy of the representation it is making as to the tax residence of the beneficial owner of the LP Units (and corresponding Special Voting Units) that are the subject of this Letter of Transmittal, and (3) undertakes to provide upon request such further information as may be requested to substantiate the accuracy of the information contained herein.

- The signatory represents and warrants that the beneficial owner of the LP Units (and corresponding Special Voting Units) that are the subject of this Letter of Transmittal **IS** a resident of Canada for Canadian income tax purposes.

INSTRUCTIONS

1. Use of Letter of Transmittal

- (a) LP Unitholders should read the accompanying Circular carefully before completing this Letter of Transmittal.
- (b) This Letter of Transmittal duly completed and signed (or an originally signed facsimile copy thereof) together with any accompanying certificate(s) representing the Deposited Units (as the undersigned shall further describe under **Box A**) must be sent to the Depository at the address set out on the back of this Letter of Transmittal.
- (c) The method used to deliver this Letter of Transmittal and any accompanying certificate(s) is at the option and risk of the holder, and delivery will be deemed effective only when such documents are actually received by the Depository at the address set out on the front of this Letter of Transmittal. The Partnership recommends that the necessary documentation be hand delivered to the Depository at the address set out on the front of this Letter of Transmittal and a receipt obtained; otherwise the use of registered mail with return receipt requested, properly insured, is recommended.
- (d) The Invesque Parties reserve the right, if they so elect in their absolute discretion, to instruct the Depository to waive any irregularity contained in any Letter of Transmittal received by them.

2. Payment and Delivery Instructions

- (a) The LP Unitholder directs the Depository to deliver any Invesque Share consideration that the LP Unitholder is entitled to receive under the Arrangement on Closing to the LP Unitholder, as follows:
 - (i) by DRS Advice representing the Invesque Shares by first class mail (postage prepaid) to the LP Unitholder to the address as shown in **Box C**; or
 - (ii) failing such address being specified, by delivery of a DRS Advice representing the Invesque Shares by first class mail (postage prepaid) to the LP Unitholder at the address of the LP Unitholder as last shown on the securities register of the Partnership.
- (b) Any cash payments and/or Invesque Shares to which the LP Unitholder is entitled post-Closing shall be paid by the delivery of a cheque and/or Invesque Shares, as applicable, to the LP Unitholder in the same manner and same address as above.
- (c) If the Arrangement is not completed or proceeded with, the enclosed certificate(s) (if any) and all other ancillary documents will be returned forthwith to the LP Unitholder at the address set out in **Box C** or, failing such address being specified, to the LP Unitholder at the last address of the LP Unitholder as shown on the securities register of the Partnership.

3. Signatures

- (a) This Letter of Transmittal must be completed and signed by the registered holder of the Deposited Units in accordance with the instructions on the Signature Page.
- (b) If this Letter of Transmittal is signed in **Box C** by the registered holder(s) of the certificate(s) accompanying this Letter of Transmittal, if any, 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 held of record by two or more joint holders, all such holders must sign the Letter of Transmittal.
- (c) If this Letter of Transmittal is signed by a person other than the registered holder(s) of the certificate(s) accompanying this Letter of Transmittal, if any:
 - (i) such deposited certificate(s) must be endorsed or be accompanied by appropriate share transfer power of attorney duly and properly completed by the registered holder(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 holder(s) as registered or as appearing on the certificate(s) and must be guaranteed by an Eligible Institution (as defined below), or in some other manner satisfactory to the Depository (except that no guarantee is required if the signature is that of an Eligible Institution). An “**Eligible Institution**” means a Canadian Schedule I chartered bank, a 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 the United States, 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.

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 that person’s authority to act. The Partnership, the Invesque Parties and the Depository, at their discretion, acting reasonably, may require additional evidence of authority or additional documentation.

5. Lost Certificates

If LP Units are represented by one or more certificates, and such certificate(s) have been lost, stolen or destroyed, this Letter of Transmittal should be completed as fully as possible and forwarded, together with a letter describing the loss to the Depository. The Depository will respond with the replacement requirements.

6. Extinction Rights

Subject to applicable law, if any LP Unitholder fails for any reason to deliver to the Depository the certificate(s) formerly representing the Deposited Units (in the case of Deposited Units formerly represented by one or more certificates) or such other documents or instruments as may reasonably be required by the Depository for such LP Unitholder to receive payment for the Deposited Units, on or before the date that is three years less one day from the Closing Date, the consideration payable for such Deposited Units, and the amount of any dividends paid thereon, shall be deemed to have been surrendered and forfeited to the Invesque Parties for no consideration.

7. Miscellaneous

- (a) If the space on this Letter of Transmittal is insufficient to list all certificates for the Deposited Units, additional information may be included on a separate signed list affixed to this Letter of Transmittal.
- (b) If the Deposited Units 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) Additional copies of the Letter of Transmittal may be obtained from the Depository at the address set out on the front of this Letter of Transmittal.
- (d) This Letter of Transmittal will be governed by and construed in accordance with the law of the Province of Alberta and the Laws of Canada applicable therein.

8. Important Tax Information for U.S. Persons

To prevent backup withholding of U.S. income tax on consideration paid with respect to the Deposited Units if you are a U.S. person (as defined below), or a person acting on behalf of a U.S. person, you must provide the Depository with such U.S. person’s correct taxpayer identification number (“**TIN**”) on the attached IRS Form W-9, as described more fully below. If you are not a U.S. person, or are acting on behalf of a person that is not a U.S. person, but you provide a mailing address located in the United States, you may be required to furnish an applicable IRS Form W-8 to avoid backup withholding, as described more fully below. Backup withholding is not an additional tax. The amounts of any backup withholding on a payment made to a U.S. person will be allowed as a refund or a credit against the U.S. person’s U.S. federal income tax liability, provided the required information is timely furnished to the IRS.

For these purposes, a “U.S. person” is (a) an individual citizen or resident alien of the United States, as determined for U.S. federal income tax purposes; (b) a corporation (including an entity classified as a corporation), partnership (including an entity classified as a partnership), company or association created or organized in the United States or under the laws of the United States or any state or the District of Columbia; (c) an estate the income of which is subject to U.S. federal income tax regardless of its source; or (d) a trust (i) if a court within the United States is able to exercise primary jurisdiction over its administration and one or more U.S. persons have the authority to control all substantial decisions of the trust; or (ii) that has a valid election in effect under applicable U.S. Treasury Regulations to be treated as a U.S. person.

Each U.S. person depositing LP Units, or person acting on behalf of such U.S. person, must furnish such U.S. person’s correct TIN (along with certain other information) by properly completing the attached IRS Form W-9, which requires such person to certify, under penalty of perjury: (a) that the TIN provided is correct (or that such person is awaiting a TIN); (b) that the person (i) is exempt from backup withholding; (ii) has not been notified by the IRS that the person is subject to backup withholding as a result of a failure to report all interest or dividends; or (iii) has been notified by the IRS that the person is no longer subject to backup withholding; and (c) that the person is a U.S. person.

You are generally required to furnish the TIN of the registered owner of the Deposited Units. The instructions included with the attached IRS Form W-9 explain the proper TIN to provide if the Deposited Units are registered in more than one name or are not registered in the name of the actual owner of the Deposited Units. The TIN is generally the U.S. person’s social security number or federal employer identification number. As provided in the instructions accompanying the attached IRS Form W-9, the U.S. person may write “Applied For” in the space for the TIN in Part 1 of the attached IRS Form W-9 if the U.S. person has not been issued a TIN and has applied for a TIN or intends to apply for a TIN in the near future. Certain U.S. persons are exempt from backup withholding and reporting requirements. **Please see the instructions accompanying the attached IRS Form W-9 for additional information.**

Failure to timely provide the required information on the attached IRS Form W-9 may subject the depositing U.S. person to a US\$50 penalty imposed by the IRS and subject the U.S. person to backup withholding of a portion of any payment at the applicable rate (currently 28%). More serious penalties may be imposed for providing false information, which, if willfully done, may result in fines and/or imprisonment.

If the attached IRS Form W-9 is not applicable because you are not a U.S. person or acting on behalf of a U.S. person (as defined above) but you provided a mailing address located in the United States, you will instead need to submit to the Depository an appropriate and properly completed IRS Form W-8, signed under penalty of perjury, or otherwise establish an exemption from backup withholding. The appropriate IRS Form W-8 may be obtained on the IRS’s website (www.irs.gov).

A U.S. person who fails to properly complete the attached IRS Form W-9, or, if applicable, the appropriate IRS Form W-8, may be subject to backup withholding at the prevailing rate at the time of payment (currently 28%) from the gross proceeds of any cash payments made to such U.S. person.

Each LP Unitholder is urged to consult his, her or its own tax advisor to determine whether such LP Unitholder is required to furnish the attached IRS Form W-9, is required to furnish an applicable IRS Form W-8, or is exempt from backup withholding and information reporting. An appropriate IRS Form W-8 may be obtained from the Depository. Additionally, each LP Unitholder who received the Deposited Units as compensation for services is urged to consult his, her, or its own tax advisor to determine the tax treatment of the payments received for such Deposited Units.

9. Certification for Shareholders with respect to Canadian Residency

Beneficial holders of LP Units who are not resident in Canada for the purposes of the Tax Act will be required to notify the Canada Revenue Agency (the “CRA”) of the disposition of their LP Units within 10 days of the Effective Date pursuant to Section 116 of the Tax Act, and file a Canadian income tax return. The Invesque Parties will be required to remit to the CRA an amount (the “**Remittance Amount**”) equal to 25% of the consideration payable in respect of LP Units held by each non-resident beneficial holder of LP Units and is entitled to (and will) withhold the Remittance Amount from such consideration unless such LP Unitholder confirms in **Box F** (Canadian Residency Status) that the LP Units are beneficially owned by a resident of Canada for the purposes of the Tax Act. This certification must be completed and returned to Computershare within 30 days after the Effective Date, or by such later date as the Invesque Parties may agree. Consequently, failure to complete such certification accurately or at all may result in the beneficial holder of such LP Units receiving less consideration than such holders are otherwise entitled to.

- 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 appropriate completed Form W-8 or Form 8233.

Backup Withholding

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 your business, trade, or "doing business as" (DBA) name on line 2.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt

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

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

above, 1 through 13.

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
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution

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

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

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

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

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

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

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

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

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

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

G—A real estate investment trust

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

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

J—A bank as defined in section 581

K—A broker

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

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

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

Line 5

Enter your address (number, street, and apartment or suite number).

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

This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

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

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

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

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

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

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

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

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

Part II. Certification

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

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

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

What Name and Number To Give the Requester

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

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.

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

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

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

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

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

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

Secure Your Tax Records from Identity Theft

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

To reduce your risk:

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

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

number printed on the IRS notice or letter.

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

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

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

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

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

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

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

Privacy Act Notice

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