

Dear Holder:

As requested, enclosed are the form and instructions needed to transfer your shares and deposit them with a Canadian Depository for Securities ("CDS") Participant (e.g., to your broker-dealer for deposit into your brokerage account). We have also enclosed answers to Frequently Asked Questions ("FAQs") to assist you with completing the form and to answer transfer related questions you may have. You can find additional helpful information in the "Help" section of our website, www.computershare.com/investor.

To request the transfer, you will need to complete the following steps:

Step 1: Stock Transfer and Deposit Request Form – Complete the enclosed form, including providing the CDS Participant information requested (please contact your broker to receive the CDS Deposit Reference ID and all other relevant information). All current registered holders or a legally authorized representative must sign the "Authorized Signatures" section (section 5). An individual signing on behalf of the current registered holder must indicate his or her capacity next to the signature on the form (e.g. John Smith, Executor or John Smith, Custodian). See the enclosed FAQ document for additional information.

Step 2: United Kingdom Stamp Duty – As you are transferring shares in a Company registered in England and Wales, the transfer to a CDS Participant will be liable to the United Kingdom's HM Revenue and Customs ("HMRC") Stamp Duty at the rate of 1.5% of the current market value of your shares (rounded up to the nearest £5). The completed form and Stamp Duty payment in Pounds Sterling will need to be submitted by you to HMRC Stamp Duty Office ("Stamp Office") in Birmingham, U.K. Once received back with a stamp to indicate that the stamp has been paid, from HMRC the transfer can be submitted to Computershare and processed. This may delay the effectiveness of the transfer. Any queries regarding the payment of Stamp Duty should be directed to the Stamp Office Helpline on +44 845 603 0135. HMRC provides detailed information on its website regarding Stamp Duty, including how to send the transfer form to HMRC to be stamped and a calculator for the amount of Stamp Duty payable, at <http://www.hmrc.gov.uk/sd/shares/sharetransfers.htm>. Computershare will only accept the 'stamped' form and cannot arrange payment to HMRC on your behalf. See also the enclosed FAQ document for additional information.

Step 3: Send all required original documents outlined above to:

Regular mail:

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

Overnight/certified/registered delivery:

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

It is important that you follow the steps above to ensure that your transfer can be completed. Provided your documentation is in good order and the Stock Transfer and Deposit form that is submitted to us has been "stamped" by HMRC, we will complete your transfer no later than five business days. If your transfer cannot be processed due to missing or incomplete documentation, we will attempt to contact you for more information.

Sincerely,

Computershare

Enclosures

Stock Transfer and Deposit Request Form – See enclosed instructions

PLEASE PRINT CLEARLY**6****CDS PARTICIPANT INFORMATION**

CDS Participant Firm Name: _____

CDS Deposit Reference ID: _____

CDS Participant Contact Name: _____

Contact Phone Number: _____ Contact Email: _____

How to Complete the Stock Transfer and Deposit Request Form

[SEE FAQs FOR MORE INFORMATION](#)

See the following Frequently Asked Questions ("FAQs") section for more information.

- 1** **Value of Securities:**
Enter the Value of the Securities in Canadian Dollars. The Value is calculated using the date the Stock Transfer and Deposit Request Form was signed. Enter the foreign exchange rate from Canadian Dollars to Pounds Sterling. Enter the equivalent value of the Securities in Pounds Sterling.
- 2** Enter a daytime telephone number where you can be reached should we have any questions regarding this transfer request.
- 3** Check this box only if you wish to transfer all of the shares in your account. IMPORTANT: You must submit the original certificates, if applicable, with this form. **If this box is checked, do not complete section 4.**
- 4** Enter the number of certificated or DRS shares you wish to transfer. IMPORTANT: You must submit the original certificates, if applicable, with this form. If the number of shares to transfer is less than the number of shares on the certificate, a certificate for the balance in the name of the shareholder will be mailed.
- 5** **Authorized Signatures – This section must be completed for your transfer to be executed.**
After reviewing the form to ensure that all information provided is correct, please sign and date the form in the appropriate boxes. Please note, if you are signing on behalf of the current registered holder you must indicate your capacity (e.g. John Smith, Executor).
- 6** **CDS PARTICIPANT INFORMATION**
Please obtain the CDS Participant information from your broker or other CDS participant to whom you are transferring your shares.

Please ensure you send the Stock Transfer and Deposit Request form with the required stamp duty payment to HMRC, PRIOR to sending the form to Computershare. Computershare will only accept the 'stamped' form and cannot arrange payment to HMRC on your behalf.

Frequently Asked Questions (“FAQs”)

Below you will find answers to common questions regarding:

- Transferring Shares
- Stamp Duty
- Stock Transfer and Deposit Request Form
- Stock Certificates

Note: Reference to our website – www.computershare.com/investor - is made throughout this document.

Transferring Shares

What do I do if I want to transfer shares to several other parties?

This form is only to transfer shares to a CDS Participant. If you want to transfer your shares to multiple new holders, please contact Computershare, at the phone number located at the top right hand side of the enclosed Stock Transfer and Deposit Request Form for the appropriate transfer form(s).

What do I do if I want to transfer shares of several companies into my brokerage account?

Please contact your broker for the arrangements necessary to deliver shares in other companies into your brokerage account.

Is there a fee to transfer stock?

Computershare does not charge a fee to transfer stock; however you may incur fees from other institutions. Transfers of shares in companies incorporated in England and Wales are liable to UK Stamp Duty for transfers to a CDS Participant, levied by HM Revenue and Customs. See the 'Stamp Duty' section below for further information in relation to the calculation and payment of the Stamp Duty.

Will you return the paperwork I send to you?

All submitted documents will be kept as part of Computershare's records and will not be returned to you.

Stamp Duty

What is Stamp Duty?

Stamp Duty at the rate of 1.5% of the market value of your shares (rounded up to the nearest £5), is a tax applied by the UK authority, HM Revenue & Customs ("HMRC"), on transfers of UK plc shares into a foreign depository.

The transfer cannot be registered by the company's registrar or transfer agent unless the Stamp Duty is paid. You can find out more information about UK Stamp Duty from the Stamp Office Helpline on +44 845 603 0135 or at <http://www.hmrc.gov.uk/sd/shares/sharetransfers.htm>.

How is Stamp Duty Calculated?

Stamp Duty is calculated at the rate of 1.5% of the market value of the shares (in pounds sterling), rounded up to the nearest £5, calculated by reference to the closing price on the day the Stock Transfer and Deposit Request Form is executed. Please contact Computershare if you require further information about how to calculate the value of your shares for Stamp Duty purposes.

How do I arrange to have my Stock Transfer and Deposit Request Form stamped?

Your completed Stock Transfer and Deposit Request Form, and required payment in Pounds Sterling, must be sent to:

Birmingham Stamp Office
9th Floor, City Center House
30 Union St BIRMINGHAM B2 4AR UNITED KINGDOM
Tel: +44 845 603 0135 Fax: +44 121 643 8381
www.hmrc.gov.uk

Please contact the Stamp Office if you have any questions. It may also be possible to pay stamp duty online through HMRC's website.

Stock Transfer and Deposit Request Form

Who can I call for help completing the form?

Please call us at the phone number listed on the top right corner of the enclosed Stock Transfer and Deposit Request Form.

I can't fit all the information in the space provided. What should I do?

Please feel free to attach additional pages as needed.

Share Certificates

What if I can't find a share certificate?

Please contact us at the phone number listed on the top right corner of the enclosed Stock Transfer and Deposit Request Form to find out the cost and process for requesting a replacement. The certificate must be replaced prior to transferring the shares.

How should I send the certificate? Should I insure the mailing?

We recommend using registered mail or a courier service that provides a return receipt. We also suggest that you insure the mailing with the carrier for 3% of the stock's market value, which is the approximate cost to replace a certificate in the event that it is lost in transit.

Should I sign the back of the certificate before I send it?

No. For your protection, we suggest that you do not sign the back of the certificate when presenting it to us for a transfer.