

If YES to section 3(D), provide the name, address, and US Taxpayer Identification Number (TIN) of each controlling person if they are a Specified U.S. Person (attach an additional page if necessary):

Name	Address (number, street, city, province/state/region, and country including postal or ZIP code)	TIN (XXX-XX-XXXX)	U.S. Citizen/ Resident? (Yes/No)

4 Certification

I declare that the information I have provided on this form is, to the best of my knowledge and belief, correct and complete.

This form must be signed and dated for us to accept as proper certification.

Sign Here



Signature - Please keep signature within the box

Print Name (and Title, if applicable)

Date (dd/mm/yyyy)

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Please return the completed form to:

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

Form Definitions

Active Non-Financial Entity	Means any Non-Financial Foreign Entity that meets any of the criteria indicated in subparagraph VI(B)(4) of Annex I of the Intergovernmental Agreement between the United States of American and Canada.
Controlling Person	The natural persons who exercise control over an Entity. In the case of a trust, such term means the settlor, the trustees, the protector (if any), the beneficiaries or class of beneficiaries, and any other natural person exercising ultimate effective control over the trust, and in the case of a legal arrangement other than a trust, such term means persons in equivalent or similar positions. The term "Controlling Persons" shall be interpreted in a manner consistent with the Financial Action Task Force Recommendations.
Deemed Compliant Financial Institution	A Financial Institution that is one of the following: (A) Financial Institution with a Local Client Base, (B) Local Bank, (C) Financial Institution with Only Low-Value Accounts, (D) Sponsored Investment Entity and Controlled Foreign Corporation, (E) Sponsored, Closely Held Investment Vehicle, (F) Restricted Fund, (G) Labour-Sponsored Venture Capital Corporations, (H) Any Central Cooperative Credit Society, (I) Any Entity described in paragraph 3 of Article XXI (Exempt Organizations) of the Convention, (J) An Investment Entity established in Canada that is regulated as a collective investment vehicle, provided that all of the interests in the collective investment vehicle are held by or through one or more exempt beneficial owners, or (K) Special Rules Applying to Investment Entities. Please find a full definition of Deemed Compliance Financial Institution in paragraph III of Annex II of the Intergovernmental Agreement between the United States of American and Canada.
Exempt Beneficial Owner	An Entity that is one of the following: (A) Central Bank, (B) International, (C) Retirement, or (D) Investment Entity Wholly Owned by Exempt Beneficial Owners. Please find a full definition of Exempt Beneficial Owners in paragraph II of Annex II of the Intergovernmental Agreement between the United States of American and Canada.
Financial Institution	A Custodial Institution, a Depository Institution, an Investment Entity, or a Specified Insurance Company as defined in paragraph 1 or Article 1 of the Intergovernmental Agreement between the United States of American and Canada.
Global Intermediary Identification Number	A Global Intermediary Identification Number is a 19-character identification number assigned by the IRS to a Participating Financial Institution or Registered Deemed Compliant Financial Institution that will be used to identify the Financial Institution's FATCA ID, type or branch, category and country.
Intergovernmental Agreement	The Intergovernmental Agreement between the United States of America and Canada and information about it can be found by searching "FATCA" on the Ministry of Finance website: http://www.fin.gc.ca
Non-Participating Financial Institution	Term is defined in relevant U.S. Treasury Regulations, but does not include a Canadian Financial Institution or other Partner Jurisdiction Financial Institution other than a Financial Institution treated as a Nonparticipating Financial Institution pursuant to subparagraph 2(b) of Article 5 of the Intergovernmental Agreement between the United States of American and Canada.
Passive Non-Financial Entity	Any Non-Financial Foreign Entity that is not (a) an Active Non-Financial Foreign Entity or (b) a withholding foreign partnership or withholding foreign trust pursuant to relevant U.S. Treasury Regulations.
Specified U.S. Person	A U.S. Person for U.S. tax purposes that is also a privately owned domestic corporation, domestic partnership, or a domestic trust or estate. Please find a full definition of Specified U.S. Person in subparagraph 1(ff) of Article 1 of the Intergovernmental Agreement between the United States of American and Canada.
U.S. Person	(1) a U.S. citizen or resident individual, (2) a partnership or corporation organized in the United States or under the laws of the United States or any State thereof, (3) a trust if (A) a court within the United States that would have authority under applicable law to render orders or judgments concerning substantially all issues regarding administration of the trust, and (B) one or more U.S. persons have the authority to control all substantial decisions of the trust, or (4) an estate of a decedent that is a citizen or resident of the United States.