

Veillez lire attentivement les instructions jointes à la présente lettre d'envoi avant de la remplir.

LETTRE D'ENVOI

POUR ACTIONS À DROIT DE VOTE MULTIPLE ET SUBALTERNE COMPORTANT DROIT DE VOTE D'OVIVO INC.

La présente lettre d'envoi, dûment remplie et signée, ensemble avec tout autres documents requis, doit accompagner les certificats d'actions à droit de vote multiple (les « **actions à vote multiple** ») et d'actions subalternes comportant droit de vote (les « **actions subalternes comportant droit de vote** » et, collectivement avec les actions à vote multiple, les « **actions** ») d'Ovivo inc. (« **Ovivo** ») déposé relativement à la proposition de plan d'arrangement proposé (l'« **arrangement** ») impliquant Ovivo, SKion GmbH (« **SKion** ») et SKion Water International GmbH (l'« **acquéreur** ») une filiale en propriété exclusive de SKion, qui sera soumis pour approbation à l'assemblée extraordinaire des actionnaires d'Ovivo qui sera tenue le 9 septembre 2016 (l'« **assemblée** ») tel que décrit dans la circulaire de sollicitation de procurations datée du 5 août 2016 (la « **circulaire** »).

Tous les termes clés utilisés dans la lettre d'envoi, mais qui n'y sont pas définis, s'entendent au sens de la circulaire.

À : **OVIVO INC.**

ET À : **SERVICES AUX INVESTISSEURS COMPUTERSHARE INC., à ses bureaux indiqués aux présentes (le « dépositaire » ou « Computershare »)**

Dans le cadre de l'arrangement examiné à des fins d'approbation à l'assemblée, le soussigné vous remet les certificats d'actions ci-joints. Voici les détails concernant ces certificats :

Numéro (s) de certificat	Catégorie d'actions (actions à vote multiple ou actions subalternes comportant droit de vote)	Nom du ou des propriétaires inscrits	Nombre d'actions déposées

(Si l'espace prévu est insuffisant, joindre une liste présentée dans le format ci-dessus.)

Le soussigné remet avec la présente lettre d'envoi les certificats dont il est question ci-dessus, aux fins d'annulation à la prise d'effet de l'arrangement. Le soussigné accuse réception de la circulaire et déclare et garantit que le soussigné a l'autorisation valable et suffisante pour déposer, vendre et transférer les actions représentées par le certificat (s) ci-jointe (les « actions déposées ») et à l'heure de prise d'effet, l'acheteur va acquérir bon titre pour les actions déposées (comme le même sont modifiés conformément au plan d'arrangement) libre de tous les privilèges, charges, réclamations et actions et en conformité avec ce qui suit: DANS LE CADRE DE L'ARRANGEMENT ET POUR VALEUR REÇUE à l'heure de prise d'effet l'ensemble des droits, titres et intérêts du soussigné et aux actions déposées et à tous les dividendes, des distributions, des paiements, des titres, des droits, des bons de souscription, d'actifs ou d'autres intérêts (collectivement, les « distributions ») qui peuvent être déclarés, versés, courus, émis, distribués, faits ou transférés à l'égard des actions déposées ou l'un d'eux au fur et à partir de la date de prise d'effet de l'arrangement, ainsi que le droit du soussigné à recevoir tout et toutes les distributions doivent être affectés à l'acquéreur. Si, malgré cette cession, les distributions sont reçues par ou payables ou à l'ordre du soussigné, alors (i) dans le cas d'une telle distribution en espèces qui ne dépasse pas le prix d'achat en espèces par action, le paiement payable par action conformément à l'arrangement sera réduit du montant de ce dividende ou de la distribution reçue à l'égard de cette action, et (ii) dans le cas d'une telle distribution en espèces d'un montant qui dépasse le prix d'achat en espèces par action à l'égard duquel la distribution est faite, ou dans le cas de toute autre distribution, le soussigné doit payer rapidement ou de livrer l'ensemble de cette distribution à Services aux Investisseurs Computershare inc. (le «dépositaire») pour le compte de l'acquéreur, ensemble avec documentation appropriée du transfert.

Le soussigné constitue et nomme irrévocablement chacun de Marc Barbeau et Gwen Klees chacun un dirigeant d'Ovivo, et toute autre personne désignée par les parties procédant à l'acquisition par écrit, mandataire et fondé de pouvoir véridique et légal du soussigné à l'égard des actions déposées et achetées dans le cadre de l'arrangement avec plein pouvoir de substitution (une telle procuration, accompagnée d'un intérêt, étant irrévocable) pour, au nom et pour le compte du soussigné, a) enregistrer ou inscrire la cession de ces actions déposées comprenant des titres dans les registres d'Ovivo; et b) signer et négocier les chèques ou autres effets représentant cette distribution payables au soussigné ou à l'ordre de celui-ci.

Le soussigné révoque la totalité des autres pouvoirs, que ce soit à titre de mandataire, de fondé de pouvoir ou autre, conféré antérieurement ou qu'il a convenu de conférer à tout moment à l'égard des actions déposées ou de toute distribution autre que celles énoncées dans la présente lettre d'envoi et dans toute procuration accordée à des fins d'utilisation à l'assemblée. Outre ce qui est lié à l'assemblée, aucun pouvoir subséquent, que ce soit à titre de mandataire, de fondé de pouvoir ou autre, ne sera accordé à l'égard des actions déposées ou de toute distribution par le soussigné ou pour son compte, sauf si les actions déposées ne sont pas prises en livraison et payées dans le cadre de l'arrangement.

Le soussigné accepte de signer tous les documents, toutes les cessions et autres garanties qui peuvent être nécessaires ou souhaitables pour transmettre efficacement les actions déposées et les distributions aux parties procédant à l'acquisition.

Chaque pouvoir que le soussigné a conféré ou accepté de conférer dans la présente lettre d'envoi peut être exercé durant toute incapacité juridique subséquente du soussigné, et toutes les obligations du soussigné aux termes de la présente lettre d'envoi lieront ses héritiers, ses représentants personnels, ses successeurs ou ses ayants droit.

Le soussigné demande aux parties procédant à l'acquisition et au dépositaire, au moment de la prise d'effet de l'arrangement, de poster les chèques par courrier de première classe ou de conserver ces chèques aux fins de cueillette, conformément aux instructions données ci-dessous. Si le soussigné ne fournit aucune adresse dans la présente lettre d'envoi, il accepte qu'un chèque soit transmis à son adresse la plus récente figurant dans le registre d'Ovivo tenu par son agent de transfert. Si l'arrangement n'est pas réalisé pour quelque motif que ce soit, les certificats déposés et autres documents pertinents seront retournés conformément aux instructions données dans les phrases précédentes.

L'arrangement prévoit qu'un certificat qui représentait auparavant des actions et qui n'est pas dûment remis au plus tard au sixième anniversaire de la date de prise d'effet cessera de représenter une créance ou un intérêt d'un ancien porteur d'actions de quelque catégorie ou nature que ce soit contre Ovivo ou l'acquéreur. À cette date, tous les paiements en espèces auxquels cet ancien porteur avait droit seront réputés avoir été remis à Ovivo ou l'acquéreur, selon le cas. De plus, le plan d'arrangement prévoit que tout paiement fait au moyen d'un chèque par le dépositaire aux termes de l'arrangement qui n'a pas été déposé ou a été retourné au dépositaire ou qui demeure par ailleurs non réclamé, dans chaque cas, au plus tard au sixième anniversaire de l'heure de prise d'effet et tout droit à un paiement ou toute réclamation

de celui-ci aux termes de l'arrangement qui demeure en cours au sixième anniversaire de l'heure de prise d'effet cessera de représenter un droit ou une créance de quelque type ou nature que ce soit et le droit du porteur d'actions de recevoir la contrepartie aux termes de l'arrangement prendra fin et sera réputé abandonné et annulé pour Ovivo ou l'acquéreur, selon le cas.

Les porteurs d'actions qui ne remettent pas les certificats représentant leurs actions au plus tard au sixième anniversaire de la date de prise d'effet perdront leur droit de recevoir une contrepartie pour leurs actions.

BLOC A

ÉMETTRE UN CHÈQUE AU NOM DE :
(en caractères d'imprimerie) :

(Nom)

(Adresse et numéro)

(Ville et province ou État)

(Pays et code postal)

(Téléphone – Heures ouvrables)

(Numéro d'ass. sociale ou de séc. sociale)

BLOC B

ENVOYER UN CHÈQUE
(sauf si le « Bloc D » est coché) À :

(Nom)

(Adresse et numéro)

(Ville et province ou État)

(Pays et code postal)

BLOC C

STATUT DE RESSORTISSANT AMÉRICAIN

Indiquez si vous êtes un ressortissant américain ou si vous agissez pour le compte d'un ressortissant américain

- L'actionnaire qui signe à la page 3 déclare qu'il n'est pas un ressortissant américain et qu'il n'agit pas pour le compte d'un ressortissant américain.
- L'actionnaire qui signe à la page 3 est un ressortissant américain ou agit pour le compte d'un ressortissant américain

Les porteurs américains doivent fournir leur numéro d'identification fiscale ("TIN")

Si vous êtes un ressortissant américain ou agissez pour le compte d'un ressortissant américain, pour éviter la retenue d'impôt de réserve, vous devez remplir et soumettre au dépositaire le formulaire W-9 de l'IRS inclus à la page 4 ou fournir une attestation confirmant que vous êtes exonéré de la retenue d'impôt de réserve, comme il est indiqué dans les instructions ci-dessous (voir Instruction 7, "Substitute Form W-9 – U.S. Shareholders").

BLOC D

- CONSERVER LE CHÈQUE POUR CUEILLETTE
AU BUREAU DU DÉPOSITAIRE**

SIGNATURE(S) DE L'ACTIONNAIRE

Signature garantie par
(si nécessaire aux termes de l'instruction 3) :

Date : _____

Signature autorisée

Signature de l'actionnaire ou du représentant autorisé
(voir les instructions 2 et 4)

Nom du garant (en caractère d'imprimerie)

Adresse (en caractères d'imprimerie)

Adresse (en caractères d'imprimerie)

Nom de l'actionnaire
(en caractères d'imprimerie)

Numéro de téléphone

Nom du représentant autorisé, si applicable
(en caractères d'imprimerie)

Print or type See Specific Instructions on page 2.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 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) ▶ _____ Note. 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) ▶ _____	4 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>
	5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)	Social security number								
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. Note. 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:15%; height: 20px;"> </td> <td style="width:15%; height: 20px;"> </td> <td style="width:15%; height: 20px;"> </td> <td style="width:15%; height: 20px;"> </td> <td style="width:15%; height: 20px;"> </td> <td style="width:15%; height: 20px;"> </td> <td style="width:15%; height: 20px;"> </td> <td style="width:15%; height: 20px;"> </td> </tr> </table>								
	OR								
	Employer identification number								
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; height: 20px;"> </td> <td style="width:15%; height: 20px;"> </td> <td style="width:15%; height: 20px;"> </td> <td style="width:15%; height: 20px;"> </td> <td style="width:15%; height: 20px;"> </td> <td style="width:15%; height: 20px;"> </td> <td style="width:15%; height: 20px;"> </td> <td style="width:15%; height: 20px;"> </td> </tr> </table>								

Part II Certification
Under penalties of perjury, I certify that: <ol style="list-style-type: none"> 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 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 I am a U.S. citizen or other U.S. person (defined below); and The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. Certification instructions. 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.

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions
 Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form
 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:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- 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)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

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 *What is backup withholding?* on page 2.

By signing the filled-out form, you:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- 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
- Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is 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.

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

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

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.

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.

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
- 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

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 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). 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.

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.

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
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
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 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.

INSTRUCTIONS

1. Utilisation de la lettre d'envoi

La méthode utilisée pour remettre la présente lettre d'envoi et les certificats représentant les actions qui y sont joints est au gré et au risque du porteur, et la remise sera réputée avoir lieu uniquement au moment où ces documents parviennent effectivement au dépositaire. Les parties procédant à l'acquisition recommandent que les documents nécessaires soient remis en main propre au dépositaire, à l'un de ses bureaux indiqués ci-dessous, et qu'un reçu soit remis; sinon, l'utilisation du courrier recommandé, avec accusé de réception, dûment assuré est recommandée. Les actionnaires dont les actions sont immatriculées au nom d'un intermédiaire, comme un courtier en valeurs, un courtier en placement, une banque, une société de fiducie ou un autre prête-nom, doivent communiquer avec leur intermédiaire pour obtenir de l'aide concernant le dépôt de ces actions.

2. Signatures

La présente lettre d'envoi doit être remplie et signée par le porteur d'actions indiqué ci-dessus ou par son représentant dûment autorisé (conformément à l'Instruction 4).

- a) Si la présente lettre d'envoi est signée par le propriétaire inscrit des certificats joints, la signature doit correspondre en tous points au nom inscrit au registre ou indiqué au recto des certificats, sans aucune différence; il n'est alors pas nécessaire d'endosser les certificats. Si ces certificats déposés sont détenus en propriété véritable par deux propriétaires conjoints ou plus, tous ces propriétaires doivent signer la présente lettre d'envoi.
- b) Si la présente lettre d'envoi est signée par une personne autre que le porteur inscrit des certificats joints :
 - i) les certificats déposés doivent être endossés ou accompagnés d'une procuration de transfert d'actions appropriée dûment remplie par le propriétaire inscrit; et
 - ii) les signatures figurant dans l'espace réservé à l'endossement ou sur la procuration doivent correspondre en tous points au nom du propriétaire inscrit figurant dans le registre ou sur les certificats et doivent être garanties conformément à l'instruction 3 ci-dessous;

3. Garantie des signatures

Si la présente lettre d'envoi est signée par une personne autre que le propriétaire inscrit des actions déposées ou si des actions déposées non achetées doivent être retournées à une personne autre que le propriétaire inscrit ou envoyées à une autre adresse que celle du propriétaire inscrit aux registres d'Ovivo, ou si le paiement doit être émis au nom d'une personne autre que le propriétaire inscrit des actions déposées, cette signature doit être garantie par un établissement admissible (au sens attribué à ce terme ci-dessous), ou d'une autre manière jugée satisfaisante par le dépositaire (toutefois, aucune garantie n'est nécessaire si la signature est celle d'un établissement admissible).

Un « établissement admissible » désigne une banque canadienne de l'annexe I, une grande société de fiducie du Canada, une banque commerciale ou une société de fiducie des États-Unis, un membre du Securities Transfer Association Medallion Program (STAMP), un membre du Stock Exchange Medallion Program (SEMP) ou un membre du Medallion Signature Program (MSP) de la New York Stock Exchange Inc. Les participants à ces programmes sont habituellement des membres de bourses de valeurs reconnues au Canada et aux États-Unis, des membres de l'Organisme canadien de réglementation du commerce des valeurs mobilières ou, aux États-Unis, des membres de la Financial Industry Regulatory Authority, des banques ou des sociétés de fiducie.

4. Fiduciaires, représentants et autorisations

Si la présente lettre d'envoi est signée par une personne agissant au nom d'un exécuteur testamentaire, d'un administrateur successoral, d'un fiduciaire, d'un tuteur, d'une personne morale, d'une société de personnes ou d'une association, ou encore si elle est signée par toute autre personne agissant en qualité de représentant, le signataire doit joindre à la présente lettre d'envoi une preuve satisfaisante du pouvoir d'agir en cette qualité. Les parties procédant à

l'acquisition ou le dépositaire, à leur gré, peuvent exiger des preuves supplémentaires à cet égard ou d'autres documents justificatifs.

5. Dispositions diverses

- a) S'il n'y a pas suffisamment d'espace dans la présente lettre d'envoi pour dresser la liste de tous les certificats représentant les actions déposées, veuillez joindre une liste distincte signée indiquant les numéros des certificats et le nombre d'actions déposées supplémentaires.
- b) Si les actions déposées sont immatriculées sous des formes différentes (par exemple « Jean Tremblay » et « J. Tremblay »), il faut signer une lettre d'envoi distincte pour chaque immatriculation différente.
- c) Aucun dépôt d'actions subsidiaire, conditionnel ou éventuel ne sera accepté.
- d) La présente lettre d'envoi, l'arrangement et toute entente relative à l'arrangement seront interprétés et régis conformément aux lois de la province de Québec et aux lois du Canada applicables.
- e) On peut obtenir d'autres exemplaires de la circulaire et de la présente lettre d'envoi auprès du dépositaire, à ses bureaux dont les adresses sont indiquées ci-après.

6. Certificats détruits, perdus ou volés

Si un certificat d'actions est perdu, volé ou détruit, il faut remplir la présente lettre d'envoi en inscrivant le plus d'information possible et l'envoyer au dépositaire avec une lettre exposant les circonstances de la perte. Le dépositaire vous indiquera la procédure à suivre pour faire remplacer le certificat.

7. Substitute Form W-9 — U.S. Shareholders

In order to avoid "backup withholding" of United States income tax on payments made on the Shares, a Shareholder that is a U.S. holder (as defined below) must generally provide the person's correct taxpayer identification number ("TIN") on the Substitute Form W-9 above and certify, under penalties of perjury, that such number is correct, that such Shareholder is not subject to backup withholding, and that such Shareholder is a U.S. person (including a U.S. resident alien). If the correct TIN is not provided or if any other information is not correctly provided, payments made with respect to the Shares may be subject to backup withholding of 28%. For the purposes of this Letter of Transmittal, a "U.S. holder" means: a beneficial owner of Shares that, for United States federal income tax purposes, is (a) a citizen or resident of the United States, (b) a corporation, or other entity classified as a corporation for United States federal income tax purposes, that is created or organized in or under the laws of the United States or any state in the United States, including the District of Columbia, (c) an estate if the income of such estate is subject to United States federal income tax regardless of the source of such income, (d) a trust if (i) such trust has validly elected to be treated as a U.S. person for United States federal income tax purposes or (ii) a United States court is able to exercise primary supervision over the administration of such trust and one or more U.S. persons have the authority to control all substantial decisions of such trust, or (e) a partnership, limited liability company or other entity classified as a partnership for United States tax purposes that is created or organized in or under the laws of the United States or any state in the United States, including the District of Columbia.

Backup withholding is not an additional United States income tax. Rather, the United States income tax liability of persons subject to backup withholding will be reduced by the amount of tax withheld. If backup withholding results in an overpayment of taxes, a refund may be obtained provided that the required information is furnished to the IRS.

Certain persons (including, among others, corporations, certain "not-for-profit" organizations, and certain non-U.S. persons) are not subject to backup withholding. A Shareholder that is a U.S. holder should consult his or her tax advisor as to the shareholder's qualification for an exemption from backup withholding and the procedure for obtaining such exemption.

The TIN for an individual United States citizen or resident is the individual's social security number.

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

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

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

8. Protection des renseignements personnels

Computershare s’engage à protéger les renseignements personnels. Dans le cadre des services qu’il fournit, elle reçoit certains renseignements personnels non publics sur les actionnaires; ces renseignements proviennent notamment des opérations qu’elle réalise, des formulaires que les actionnaires lui envoient ou d’autres communications qu’elle peut avoir avec les actionnaires ou leurs représentants. Ces renseignements peuvent comprendre le nom, l’adresse et le numéro d’assurance sociale d’un actionnaire, ses avoirs en titres et d’autres renseignements financiers. Computershare se sert de ces renseignements pour gérer les comptes des actionnaires, pour mieux répondre aux besoins des clients et à d’autres fins légitimes liées à ses services. Elle a établi un code de protection des renseignements personnels afin d’informer les actionnaires sur ses pratiques dans ce domaine et sur la façon dont leurs renseignements personnels sont protégés. On peut consulter ce code sur www.computershare.com, ou en demander une copie par écrit au 100 University Avenue, 8^e étage, Toronto (Ontario) M5J 2Y1. Computershare se servira des renseignements fournis dans la présente lettre d’envoi ou joints à celle-ci pour traiter la demande de l’actionnaire et elle considérera que l’envoi par l’actionnaire de la présente lettre d’envoi a valeur de consentement à ce qui précède.

Le dépositaire est:

SERVICES AUX INVESTISSEUR COMPUTERSHARE INC.

En main propre ou par service de messagerie :

100 University Avenue, 8^e étage
Toronto (Ontario)
M5J 2Y1

Par la poste

C.P. 7021
31 Adelaide St E
Toronto (Ontario) M5C 3H2
À l'attention de Corporate Actions

Sans frais: 1-800-564-6253
Courriel: corporateactions@computershare.com