

YOU ARE STRONGLY URGED TO READ THE ACCOMPANYING JOINT MANAGEMENT INFORMATION CIRCULAR BEFORE COMPLETING THIS LETTER OF TRANSMITTAL.

IN ORDER TO BE EFFECTIVE, THIS LETTER OF TRANSMITTAL MUST BE VALIDLY COMPLETED, DULY EXECUTED AND RETURNED TO THE DEPOSITARY, COMPUTERSHARE TRUST COMPANY OF CANADA. IT IS IMPORTANT THAT FORAN SHAREHOLDERS (AS DEFINED BELOW) PROPERLY COMPLETE, DULY EXECUTE AND RETURN THIS LETTER OF TRANSMITTAL ON A TIMELY BASIS IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED HEREIN AND IN THE JOINT MANAGEMENT INFORMATION CIRCULAR OF ELDORADO (AS DEFINED BELOW) AND FORAN (AS DEFINED BELOW) DATED MARCH 6, 2026 AVAILABLE ON FORAN AND ELDORADO'S ISSUER PROFILES ON SEDAR+ (AS DEFINED BELOW) AT WWW.SEDARPLUS.CA.

FORAN MINING CORPORATION

F O R A N

LETTER OF TRANSMITTAL FOR HOLDERS OF VOTING COMMON SHARES AND NON-VOTING COMMON SHARES IN THE CAPITAL OF FORAN MINING CORPORATION

TO: FORAN MINING CORPORATION (“FORAN”)
AND TO: ELDORADO GOLD CORPORATION (“ELDORADO”)
AND TO: COMPUTERSHARE INVESTOR SERVICES INC. (THE “DEPOSITARY”)

This Letter of Transmittal (the “**Letter of Transmittal**”) is for use by registered holders of voting common shares in the capital of Foran (the “**Foran Voting Common Shares**”) and non-voting common shares in the capital of Foran (the “**Foran Non-Voting Common Shares**”, together with the Foran Voting Common Shares, the “**Foran Shares**”) in connection with the proposed arrangement (the “**Arrangement**”) involving Foran, Eldorado and the securityholders of Foran that is being submitted for approval at the special meeting of securityholders of Foran to be held on April 7, 2026 as described in the Joint Management Information Circular of Foran and Eldorado dated March 6, 2026 (the “**Circular**”) which is available under each of Eldorado’s profile and Foran’s profile on the System for Electronic Data Analysis and Retrieval + (“**SEDAR+**”) at www.sedarplus.ca. Capitalized terms used but not defined in this Letter of Transmittal shall have the meanings given to them in the Circular.

Under the terms of the Arrangement, holders of Foran Shares (the “**Foran Shareholders**”) (other than Dissenting Shareholders and Eldorado or any of its affiliates) will receive, for each Foran Voting Common Share, 0.1128 of a common share in the capital of the Eldorado (each whole such share, an “**Eldorado Share**”) and \$0.01 in cash (together, the “**Consideration**”). Under no circumstances will interest accrue or be paid by Foran, Eldorado or the Depositary on the Consideration to persons depositing Foran Voting Common Shares with the Depositary, regardless of any delay in delivering the aggregate Consideration.

This Letter of Transmittal is for use by Registered Foran Shareholders only. In order for this Letter of Transmittal to be validly completed, the undersigned Foran Shareholder is required to provide and complete the necessary information for each of the steps indicated below that are applicable to it or to any Non-Registered Foran Shareholder on whose behalf the undersigned Foran Shareholder holds Foran Shares. Any Letter of Transmittal, once deposited with the Depositary, will be irrevocable and may not be withdrawn by a Foran Shareholder. **This Letter of Transmittal is for use by Registered Foran Shareholders only. Foran Shareholders whose Foran Shares are registered in the name of an Intermediary, such as a broker, investment dealer, bank or trust company, or in the name of a depositary in which the Intermediary is a participant, should contact such Intermediary for instructions and assistance in delivering those Foran Shares to the Depositary under the Arrangement.**

The Effective Date of the Arrangement is currently expected to occur in the second quarter of 2026, assuming the Arrangement Resolution is approved, the Eldorado Share Issuance Resolution is approved, all Court and other approvals are obtained and all conditions of closing are satisfied or waived. Foran Shareholders (other than Dissenting Shareholders) who return validly completed and duly executed Letters of Transmittal to the Depositary will receive their Consideration as soon as is practicable after the Effective Date.

From and after the Effective Time, all certificate(s) and/or DRS Statements representing Foran Shares immediately prior to the Effective Time will cease to represent any rights with respect to Foran Shares and will only represent the right to receive upon deposit thereof with the Depositary the Consideration to which such former holder of Foran Shares is entitled to receive under the Arrangement.

If the Arrangement is not completed and the Arrangement Agreement is terminated, the Depositary will return to Foran Shareholders the certificate(s) or DRS Statement(s) enclosed with their Letters of Transmittal in accordance with the instructions provided in the Letters of Transmittal, and Foran Shareholders will not be entitled to receive any Consideration for their Foran Shares.

Please note that the delivery of this Letter of Transmittal does not constitute a vote in favour of the Arrangement Resolution or any other matters to be considered at the Foran Meeting. To exercise their right to vote at the Foran Meeting, Foran Shareholders must complete and return the form of proxy that accompanied the Circular in accordance with the instructions set out in the Circular.

Foran Equity Award Holders do not need to deliver a Letter of Transmittal or any other certificates or documentation in order to receive the applicable Consideration for such Foran Equity Award held in accordance with the Plan of Arrangement.

GENERAL INFORMATION

No Fractional Shares

In no event shall a Foran Shareholder be entitled to a fractional Eldorado Share. Where the aggregate number of Eldorado Shares to be issued to a Foran Shareholder as Consideration under or as a result of the Arrangement would result in a fraction of a Eldorado Share being issuable, the number of Eldorado Shares to be received by such Foran Shareholder shall be rounded down to the nearest whole Eldorado Share and no person will be entitled to any compensation in respect of a fractional Eldorado Share.

Tax Election

Eligible Holders who receive Consideration for their Foran Shares pursuant to the Arrangement are eligible to make a Tax Election jointly with Eldorado. Eligible Holders who wish to make a Tax Election should carefully read the section entitled “*Income Tax Considerations – Certain Canadian Federal Income Tax Considerations for Shareholders — Holders Resident in Canada — Disposition of Foran Common Shares Pursuant to the Arrangement — Exchange of Foran Common Shares — Tax Election*” in the Circular and consult with their own tax advisors with respect to the Tax Election. See Instruction 9 below for the definition of “Eligible Holders”.

A tax instruction letter (a “**Tax Instruction Letter**”) providing certain instructions for making a Tax Election will be available in due course at Eldorado’s website at <https://www.eldoradogold.com/investors/shareholder-information/shareholder-materials-agm>. In addition, a Tax Instruction Letter will be delivered to a Foran Shareholder upon receipt of a Letter of Transmittal in accordance with the provisions set out herein in which a Foran Shareholder has indicated that such Foran Shareholder wishes to receive a Tax Instruction Letter. A Foran Shareholder who has not delivered the Letter of Transmittal by the Effective Time and who becomes entitled to receive Consideration will be provided with a Tax Instruction Letter if such Foran Shareholder delivers this Letter of Transmittal, completed as described in the previous sentence, within 30 days after the Effective Date. The Tax Instruction Letter will provide instructions on how to make a Tax Election with Eldorado in order to permit Eligible Holders to obtain a full or partial tax deferral for Canadian income tax purposes in respect of the transfer of their Foran Shares to Eldorado pursuant to the Arrangement.

To make a Tax Election, an Eligible Holder must provide the necessary information in accordance with the procedures set out in the Tax Instruction Letter within 120 days after the Effective Date. The information will include, among other things, the number of Foran Shares transferred, the Consideration received and the applicable Elected Amount for the purposes of such election. Eldorado will make a Tax Election only with an Eligible Holder, and at the Elected Amount subject to the limitations set out in the *Income Tax Act* (Canada) (“**Tax Act**”) (and any applicable provincial tax law).

Eligible Holders who do not deliver the required information in accordance with the procedures set out in the Tax Instruction Letter within 120 days after the Effective Date may not be able to make a Tax Election and therefore may not benefit from the income tax deferral provisions of the Tax Act (or any applicable provincial tax legislation). Accordingly, all Eligible Holders who wish to make a Tax Election with Eldorado should give their immediate attention to this matter.

Cancellation of Rights After Six Years

Foran Shareholders (other than Dissenting Shareholders) who do not deliver this Letter of Transmittal and, as applicable, any certificates or DRS Statements representing the Foran Shares held by them and all other required documents to the Depository on or before the date which is the sixth anniversary of the Effective Date will lose their right to receive any Consideration for their Foran Shares under the Arrangement.

**STEP 1
DESCRIPTION OF FORAN SHARES TRANSMITTED**

All Foran Shareholders must complete this Step.

If space is insufficient, please attach a signed list (see **Instruction 6**).

**STEP 1A
SUMMARY OF ALL FORAN SHARES TRANSMITTED**

The undersigned Registered Foran Shareholder hereby deposits with the Depository, for exchange upon the Arrangement becoming effective, the enclosed certificate(s) representing Foran Shares, details of which are as follows:

SHARES		
Certificate or DRS Holder ID Number	Name in which Foran Shares are Registered	Number and Class of Foran Shares Deposited
TOTAL: (If space is not sufficient, please attach a list in the above form)		

**STEP 1B
CURRENCY ELECTION**

ALL CASH PAYMENTS WILL BE ISSUED IN CANADIAN DOLLARS. UNLESS OTHERWISE ELECTED BELOW PRIOR TO THE EFFECTIVE DATE. AFTER THE EFFECTIVE DATE, ALL PAYMENTS WILL BE ISSUED IN CANADIAN DOLLARS, REGARDLESS OF ANY ELECTIONS BELOW

Issue my cash entitlement payment(s) in United States Dollars (USD)

Cash amounts will be denominated in Canadian dollars. However, a Registered Foran Shareholder can instead elect to receive payment in U.S. dollars by checking the appropriate box in this Letter of Transmittal, in which case such Registered Foran Shareholder will have acknowledged and agreed that the exchange rate for one Canadian dollar expressed in U.S. dollars will be based on the prevailing market rate(s) available to the Depository on the date of the currency conversion. All risks associated with the currency conversion from Canadian dollars to U.S. dollars including risks relating to change in rates, the timing of exchange or the selection of a rate for exchange, and all costs incurred with the currency conversion are for the Registered Foran Shareholder's sole account and will be at such Registered Foran Shareholder's sole risk and expense, and neither Eldorado nor Computershare Trust Company of Canada or their affiliates are responsible for any such matters.

By electing to receive payment in another currency, the undersigned acknowledges that (a) the exchange rate used will be the rate established by Computershare, in its capacity as foreign exchange service provider to Eldorado, on the date the funds are converted; (b) the risk of any fluctuation in such rate will be borne by the undersigned; and (c) Computershare may earn commercially reasonable spread between its exchange rate and the rate used by any

counterparty from which it purchases the elected currency. Failure to make an election by the Effective Date will result in any cash payment under the arrangement being paid in Canadian Dollars.

A Foran Shareholder who does not check the box above by the effective date will receive the cash portion of the Consideration it is entitled to receive in Canadian dollars.

STEP 1C LOST CERTIFICATES

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

PREMIUM CALCULATION

<Lost Shares> X CAD \$0.365 = Premium Payable \$ _____ NOTE: Payment NOT required if premium is less than \$5.00

The option to replace your certificate by completing this Step 1C will expire on April 7, 2027. After this date, shareholders must contact Computershare for alternative replacement options. I enclose my certified cheque, bank draft or money order payable to Computershare Investor Services Inc.

STATEMENT OF LOST CERTIFICATES

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

The undersigned hereby agrees, for myself and my heirs, assigns and personal representatives, in consideration of the transfer or exchange of the Original(s), to completely indemnify, protect and hold harmless Eldorado, Computershare Investor Services Inc., Aviva Insurance Company of Canada, each of their lawful successors and assigns, and any other party to the transaction (the “**Obligees**”), from and against all losses, costs and damages, including court costs and attorneys’ fees that they may be subject to or liable for in respect of the cancellation and/or replacement of the Original(s) and/or the certificate(s) representing the Original(s) and/ or the transfer or exchange of the Original(s) represented thereby, upon the transfer, exchange or issue of the Original(s) and/or a cheque for any cash payment. The rights accruing to the Obligees under the preceding sentence shall not be limited by the negligence, inadvertence, accident, oversight or breach of any duty or obligations on the part of the Obligees or their respective officers, employees and agents or their failure to inquire into, contest, or litigate any claim, whenever such negligence, inadvertence, accident, oversight, breach or failure may occur or have occurred. I acknowledge that a fee of CAD \$0.365 per lost Foran Share is payable by the undersigned. Surety protection for the Obligees is provided under Blanket Lost Original Instruments/Waiver of Probate or Administration Bond No. 35900-16 issued by Aviva Insurance Company of Canada.

STEP 2
AUTHORIZATION

All Foran Shareholders must complete this Step.

The undersigned:

1. represents and warrants that the undersigned is the legal owner of the above listed Foran Shares and has good title to the rights represented by the above mentioned certificates free and clear of all liens, charges, encumbrances, claims and equities, and together with all rights and benefits, and has full power and authority to execute and deliver this Letter of Transmittal and to deliver such certificate(s) and/or DRS Statement(s);
2. acknowledges receipt of the Circular;
3. delivers the enclosed certificate(s) and/or DRS Statement(s) representing Foran Shares (or has made provisions for delivery of such certificate(s) and/or DRS Statement(s) representing Foran Shares to the Depositary) and acknowledges that if the Arrangement is approved at the Foran Meeting, including any adjournment thereof, unless the Arrangement is not subsequently completed, the deposit of Foran Shares pursuant to this Letter of Transmittal is irrevocable;
4. as at the Effective Time, revokes any and all other authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, previously conferred or agreed to be conferred by the undersigned at any time with respect to the Foran Shares being deposited and agrees that, except as provided herein, no subsequent authority, other than a proxy granted for use at the Foran Meeting, whether as agent, attorney-in-fact, attorney, proxy or otherwise, will be granted with respect to the Foran Shares being deposited, by or on behalf of the undersigned;
5. represents and warrants that: (a) (i) if the undersigned is a body corporate: (A) it is duly incorporated, organized and subsisting under the laws of its jurisdiction of formation; (B) the completion of the transactions contemplated herein have been duly authorized by all necessary corporate action on the part of the undersigned; and (C) it has the corporate power and authority to enter into and deliver the Letter of Transmittal and perform its obligations under the Letter of Transmittal, including the deposit of the Foran Shares; (ii) if the undersigned is an individual, he or she: (A) is mentally competent; (B) is 18 years of age or older; and (C) has the capacity to execute and deliver the Letter of Transmittal and perform his or her obligations under the Letter of Transmittal, including the deposit of the Foran Shares; (b) the Letter of Transmittal has been duly executed and delivered by it and the deposit of the Foran Shares constitutes valid and binding obligations of the undersigned enforceable against the undersigned in accordance with its terms, subject to bankruptcy, insolvency, preference, reorganization, moratorium and other similar laws affecting creditors' rights generally and the discretion of courts with respect to equitable and discretionary remedies and defences; (c) the execution and delivery of, and the performance of its obligations under, the Letter of Transmittal and the deposit of the Foran Shares do not and will not as of the Effective Time: (i) violate or conflict with any applicable law and, if the undersigned is a corporation, its constituting documents; (ii) give rise to any rights of first refusal or other pre-emptive, preferential or similar rights to purchase any of the Foran Shares so deposited; or (iii) create or allow the creation of a pledge, lien, charge, mortgage, assignment by way of security, conditional sale, title retention arrangement or other security interest, an option to purchase, and any other adverse claim or encumbrance, whether similar or dissimilar to the foregoing upon any of the Foran Shares; (d) there are no approvals or authorizations required to be obtained by the undersigned in respect of the execution and delivery of the Letter of Transmittal by it or the deposit of such Foran Shares; (e) it has good and marketable title to, or has all necessary power and authority to sell, assign, transfer and convey good and marketable title to, such Foran Shares free and clear of all pledges, liens, charges, mortgages, assignments by way of security, conditional sale, title retention arrangement or other security interest, an option to purchase, and any other adverse claim or encumbrance, whether similar or dissimilar to the foregoing, other than relating to the Arrangement; (f) other than Eldorado, no person has any rights, contingent or vested, including any right of first refusal, right of first offer or other similar preferential right, to acquire any of such Foran Shares and the undersigned will not transfer or permit to be transferred any of the deposited Foran Shares; (g) it has not incurred any obligation or liability, contingent

or otherwise, for broker's or finder's fees in respect of the transactions contemplated by the Arrangement for which Eldorado or Foran shall have any obligation or liability; (h) it is not a party to, nor are such Foran Shares subject to, any shareholders' agreement (including any unanimous shareholders' agreement), pooling agreement, voting trust, escrow agreement or other similar agreement pertaining to the ownership, voting or disposition of such Foran Shares; (i) it has not received notice of any claim, demand, lawsuit, proceeding, hearing, arbitration or governmental investigation ("**Claim**"), and is not aware of any Claim or potential Claim, actual or threatened, by or against it which prevents, impairs or otherwise negatively affects the ability of the undersigned to, or which could reasonably be expected to prevent, impair or otherwise negatively affect the ability of the undersigned to, sell, transfer or assign any of such Foran Shares that would adversely affect the ability to accept the Arrangement or survive acceptance; and (j) the deposit of such Foran Shares complies with applicable securities laws;

6. understands and acknowledges that no physical certificate(s) for Eldorado Shares will be issued to Foran Shareholders. A Direct Registration System statement ("**DRS Statement**") will be delivered by the Depository along with a cheque or other payment method, if required, for any cash comprising the Consideration. Eldorado Shares will be held in the name of the applicable Foran Shareholders and registered electronically in Eldorado's records;
7. directs the Depository to issue or cause to be issued a cheque to which the undersigned is entitled on completion of the Arrangement, less any applicable withholding taxes, in the name indicated below in respect any cash comprising the Consideration and a DRS Statement representing the Eldorado Shares forming the Consideration and to send the cheque and DRS Statement to the address, or hold the same for pickup, as indicated in this Letter of Transmittal, unless otherwise indicated under Step 4 – Special Delivery Instructions or Step 5 – Registration Instructions below;
8. acknowledges that, subject to any applicable Laws relating to unclaimed personal property, any certificate or DRS Statement formerly representing Foran Shares that is not deposited, together with all other documents required by the Plan of Arrangement, on or before the date which is the sixth anniversary of the Effective Date, and any right or claim by or interest of any kind or nature, including the right of a former Foran Shareholder to receive a DRS Statement representing Eldorado Shares to which such holder is entitled pursuant to the Arrangement, shall terminate and be deemed to be surrendered and forfeited to Eldorado for no Consideration, together with all entitlements to dividends, distributions and interest thereon. In such case, such Consideration shall be returned to Eldorado for cancellation;
9. acknowledges that Foran and Eldorado may be required to disclose personal information in respect of the undersigned to: (i) stock exchanges or security regulatory authorities; (ii) the Depository; (iii) any of the parties to the Arrangement; and (iv) legal counsel to any of the parties to the Arrangement;
10. acknowledges that the covenants, representations and warranties of the undersigned contained herein shall survive the completion of the Arrangement;
11. irrevocably constitutes and appoints any officer of Eldorado, and each of them, and any other person designated by Eldorado in writing, as the true and lawful agent, attorney and attorney-in-fact and proxy of the undersigned with respect to the Foran Shares deposited hereunder, effective on and after the Effective Date, with full power of substitution, in the name of and on behalf of the undersigned (such power of attorney being deemed to be an irrevocable power coupled with an interest): (a) to register or record, transfer and enter the transfer of such Foran Shares on the appropriate register of holders maintained by Foran's transfer agent on its behalf; and (b) except as otherwise may be agreed, to exercise any and all rights of the holder of the Foran Shares including, without limitation, to vote, execute and deliver any and all instruments of proxy, authorizations or consents in respect of all or any of the Foran Shares, revoke any such instrument, authorization or consent given prior to, on, or after the Effective Date, designate in any such instruments of proxy any person or persons as the proxy or the proxy nominee or nominees of the undersigned in respect of such Foran Shares for all purposes including, without limitation, in connection with any meeting (whether annual, special or otherwise and any adjournments thereof) of holders of securities of Foran, and execute, endorse and negotiate for and in the name of and on behalf of the registered holder of the Foran Shares, any

and all cheques (or wire transfers if requested) or other instruments respecting any distribution payable to or to the order of such holder;

12. covenants and agrees to execute, upon request, any additional documents, transfers and other assurances as may be necessary or desirable to complete the exchange of certificate(s) and/or DRS Statement(s) representing Foran Shares for the Consideration;
13. acknowledges that all authority conferred, or agreed to be conferred by the undersigned herein may be exercised during any subsequent legal incapacity of the undersigned and shall survive the death, incapacity, bankruptcy or insolvency of the undersigned and all obligations of the undersigned herein shall be binding upon any heirs, personal representatives, successors and assigns of the undersigned; and
14. by virtue of the execution of this Letter of Transmittal, shall be deemed to have agreed that all questions as to validity, form, eligibility (including timely receipt) and acceptance of any Foran Shares deposited pursuant to the Arrangement will be determined by Eldorado in its sole discretion and that such determination shall be final and binding and acknowledges that there shall be no duty or obligation on Foran, Eldorado, the Depository or any other person to give notice of any defect or irregularity in any deposit and no liability shall be incurred by any of them for failure to give such notice.

<p style="text-align: center;">SHAREHOLDER SIGNATURE(S)</p> <p>This box must be signed by the Registered Foran Shareholder(s) exactly as the Registered Foran Shareholder's(s') name(s) appear(s) on the Foran Share certificate(s) or DRS Statement(s). See Instruction 3.</p> <p>If the signature is by a trustee, executor, administrator, guardian, attorney-in-fact, agent, officer of a corporation or any other person acting in a fiduciary or representative capacity, please provide the information described in Instruction 5.</p>	<p>Name: _____ <i>(please print)</i></p> <p>Signature: _____</p> <p>Capacity (Title): _____</p> <p>Address: _____ _____</p> <p>Telephone: _____</p>
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If by signing above, and unless the Foran Shareholder has completed Step 3 – Hold For Pick-Up, Step 4 – Special Delivery Instructions or Step 5 – Registration Instructions below (in which case registration or delivery should be made in accordance with those instructions), the Foran Shareholder directs that the cheque and DRS Statement to which it is entitled under the Arrangement should be issued in the name of the Foran Shareholder and forwarded to it at the address specified above (or if no such address or delivery instructions are made, to the latest address of record on Foran's register).

If the Arrangement is not completed and the Arrangement Agreement is terminated or Eldorado terminates its obligations thereunder, the Foran Shareholder directs the Depository to return the enclosed certificate(s) in accordance with the instructions in the preceding sentence. In such a case, Non-Registered Foran Shareholders should contact their Intermediary (e.g., broker, investment dealer, bank or trust company) who holds their Foran Shares on their behalf to arrange for their return.

<p>CONFIRMATION OF STATUS AS A U.S. SHAREHOLDER</p> <p>See Instruction 8.</p>	<p><i>To be completed by all Foran Shareholders (including a Foran Shareholder who is not a U.S. Shareholder.)</i></p> <p>A "U.S. Shareholder" is a Foran Shareholder that is either (a) a U.S. person for United States federal income tax purposes or (b) providing an address under this Step 2 or Step 3 or Step 4 below which is located in the United States or any territory or possession thereof. See Instruction 8, "United States Federal Backup Withholding", below.</p>
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	<p>Indicate whether or not you are a U.S. Shareholder or are acting on behalf of a U.S. Shareholder:</p> <p><input type="checkbox"/> The owner signing this Letter of Transmittal represents that it is <u>not</u> a U.S. Shareholder and is <u>not</u> acting on behalf of a U.S. Shareholder; or</p> <p><input type="checkbox"/> The owner signing this Letter of Transmittal is a U.S. Shareholder or is acting on behalf of a U.S. Shareholder.</p> <p>If you are a U.S. Shareholder or acting on behalf of a U.S. Shareholder, then in order to avoid backup withholding you must complete the Internal Revenue Service (“IRS”) Form W-9, attached hereto, or otherwise provide certification that you are exempt from backup withholding, as provided in Instruction 8, “United States Federal Backup Withholding.” If you are a U.S. Shareholder but you are not a U.S. person for United States federal income tax purposes, then you must complete an appropriate IRS Form W-8 (See Instruction 8 for more information).</p>
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By reason of the use by the Foran Shareholder of this Letter of Transmittal in the English language, the Foran Shareholder is deemed to have required that any contract evidenced by the Arrangement as accepted through this Letter of Transmittal, as well as all documents related thereto, be drawn exclusively in the English language. ***En utilisant une version anglaise de cette lettre d’envoi, l’actionnaire est réputé avoir exigé que tout contrat attesté par la arrangement, tel qu’il est accepté au moyen de cette lettre d’envoi, de même que tous les documents qui s’y rapportent, soient rédigés exclusivement en anglais.***

**STEP 3
HOLD FOR PICK-UP**

Check here if the cheque and DRS statement are to be held for pick-up at the office of the Depositary at which this Letter of Transmittal is deposited.

**STEP 4
SPECIAL DELIVERY INSTRUCTIONS**

A Foran Shareholder must complete this step only if it wishes to have the cheque and DRS Statement to which it is entitled under the Arrangement delivered to an address other than the current registered address of the Foran Shareholder as shown on the register of Foran Shareholders.

**SPECIAL DELIVERY
INSTRUCTIONS**

See **Instructions 2 and 4.**

In the name of Name: _____
(please print)

Address: _____

Telephone: _____

If this Step 4 has been completed, please ensure to complete Step 6 below.

**STEP 5
REGISTRATION INSTRUCTIONS**

A Foran Shareholder must complete this step only if it wishes to have the cheque and DRS Statement to which it is entitled under the Arrangement registered in a name other than the name of the Foran Shareholder.

**REGISTRATION
INSTRUCTIONS**

See **Instructions 2 and 4.**

In the name of Name: _____
(please print)

Address: _____

Telephone: _____

If this Step 5 has been completed, please ensure to complete Step 6 below.

STEP 6
SIGNATURE GUARANTEE

A Foran Shareholder does not have to complete this step if it is the Registered Foran Shareholder of the certificate(s) and/or DRS Statement(s) representing the Foran Shares delivered with this Letter of Transmittal and has not completed (i) Step 4 above requesting delivery to an address other than the current registered address of the Foran Shareholder or (ii) Step 5 above requesting the cheque and DRS Statement to which it is entitled under the Arrangement to be registered in a name other than the name of the Foran Shareholder.

In all other cases, a Foran Shareholder must complete this Step 6 by having its signature on this Letter of Transmittal guaranteed by an Eligible Institution (both a signature guarantee and a medallion guarantee are required).

<p>GUARANTEE OF SIGNATURE(S) Authorized Signature on behalf of Eligible Institution.</p> <p>See Instructions 2 and 4.</p>

Name: _____ <i>(please print)</i>
Signature: _____
Name of Firm: _____
Address: _____ _____
Telephone: _____
Dated: _____

**STEP 7
WIRE PAYMENT***

***PLEASE NOTE THAT THERE IS A \$100 BANKING FEE ON WIRE PAYMENTS. ALTERNATIVELY, CHEQUE PAYMENTS ARE ISSUED AT NO ADDITIONAL COST**

***IF WIRE DETAILS ARE INCORRECT OR INCOMPLETE, COMPUTERSHARE WILL ATTEMPT TO CONTACT YOU AND CORRECT THE ISSUE. HOWEVER, IF WE CANNOT CORRECT THE ISSUE PROMPTLY, A CHEQUE WILL BE AUTOMATICALLY ISSUED AND MAILED TO THE ADDRESS ON RECORD. NO FEES WILL BE CHARGED**

Please provide email address and phone number in the event that we need to contact you for corrective measures:

EMAIL ADDRESS: _____ PHONE NUMBER: _____

****Beneficiary Name(s) that appears on the account at your financial institution – this MUST be the same name and address that your shares are registered to**

****Beneficiary Address (Note: PO Boxes will not be accepted)**

****City**

****Province/State**

****Postal Code/Zip Code**

****Beneficiary Bank/Financial Institution**

****Bank Address**

****City**

****Province/State**

****Postal Code/Zip Code**

PLEASE ONLY COMPLETE THE APPLICABLE BOXES BELOW, AS PROVIDED BY YOUR FINANCIAL INSTITUTION. YOU ARE NOT REQUIRED TO COMPLETE ALL BOXES

****Bank Account No.**

Bank No. & Transit No. (Canadian Banks)

(3 digits & 5 digits)

ABA/Routing No. (US Banks)

(9 digits)

SWIFT or BIC Code

IBAN Number

Sort Code (GBP)

(11 characters – if you only have eight, put 'XXX' for the last three)

Additional Notes and special routing instructions:

**** Mandatory fields**

STEP 8
TAX INSTRUCTION LETTER

A summary of the principal Canadian federal income tax considerations for certain Foran Shareholders in respect of the Arrangement is included in the Circular under the heading “*Income Tax Considerations – Certain Canadian Federal Income Tax Considerations for Shareholders*”.

As described under the heading “*Income Tax Considerations – Certain Canadian Federal Income Tax Considerations for Shareholders — Holders Resident in Canada — Disposition of Foran Common Shares Pursuant to the Arrangement — Exchange of Foran Common Shares — Tax Election*” in the Circular, provided the necessary information is provided in accordance with the procedures set out in the Tax Instruction Letter and within 120 days after the Effective Date, a Tax Election form will be signed by Eldorado and delivered to the Eligible Holder within 60 days of receipt of such information by Eldorado, for filing by such Eligible Holder with the Canada Revenue Agency (or the applicable provincial tax authority). Other than the foregoing obligation, neither Foran, Eldorado nor any successor corporation shall be responsible for the proper completion of any Tax Election form, nor for any taxes, interest or penalties resulting from the failure of an Eligible Holder to properly complete or file such Tax Election form in the form and manner and within the time prescribed by the Tax Act (or any applicable provincial tax law), and each Eligible Holder is solely responsible for ensuring the Tax Election is completed correctly and filed with the Canada Revenue Agency (and any applicable provincial tax authority) by the required deadline. In its sole discretion, Eldorado or any successor corporation may choose to sign and deliver a Tax Election form if the necessary information is received by it more than 120 days following the Effective Date, but will have no obligation to do so and no assurances can be given that Eldorado or a successor corporation will do so. Accordingly, all Eligible Holders who wish to make a Tax Election should give their immediate attention to this matter.

A Tax Instruction Letter providing certain instructions for making a Tax Election will be available in due course at Eldorado’s website: <https://www.eldoradogold.com/investors/shareholder-information/shareholder-materials-agm>, and will also be delivered to each Foran Shareholder who checks the box below and delivers this Letter of Transmittal to the Depository by the Effective Date or within 30 days after the Effective Date.

If (a) the box is checked and (b) an email address is provided in the space below, a Tax Instruction Letter will be delivered via email to the email address indicated below.

Check here if you want the Tax Instruction Letter to be provided to you.

Email address: _____

INSTRUCTIONS

1. **Use of Letter of Transmittal**

The method used to deliver this Letter of Transmittal and any accompanying certificate(s) representing Foran Shares and/or applicable DRS Statement(s) and all other required documents, if any, is at the option and risk of the person depositing the same, and delivery will be deemed effective only when such documents are actually received by the Depository. It is recommended that the necessary documentation be hand delivered to the Depository, at either of its offices specified on the back page of this document, and a receipt obtained. However, if such documents are mailed, it is recommended that registered mail be used and that proper insurance be obtained. **Foran Shareholders whose Foran Shares are registered in the name of an Intermediary (e.g., broker, investment dealer, bank or trust company) should contact their Intermediary for assistance in depositing their Foran Shares.**

2. **Hold for Pick-Up, Special Delivery or Special Registration Instructions**

Step 3 above should be completed only if the cheque and DRS Statement are to be held by the Depository for pick-up. Step 4 above must be completed if the cheque and DRS Statement are to be sent to someone other than the person signing the Letter of Transmittal, or to the person signing the Letter of Transmittal at an address other than that appearing on the share registers of Foran. Step 5 above should be completed if the cheque and DRS Statement are to be issued in the name of a person other than the person signing the Letter of Transmittal. If either Step 4 or Step 5 above is completed, the signature on the Letter of Transmittal must be guaranteed. See Step 6 above and Instruction 4 below.

3. **Signatures**

This Letter of Transmittal must be completed and signed by the Foran Shareholder, or by such holder's duly authorized representative (in accordance with Instruction 5 below).

- (a) If this Letter of Transmittal is signed by the registered owner(s) of the accompanying certificate(s), such signature(s) on this Letter of Transmittal must correspond with the name(s) as registered or as written on the face of such certificate(s) without any change whatsoever, and the certificate(s) need not be endorsed. If such transmitted certificate(s) are owned of record by two or more joint owners, all such owners must sign this Letter of Transmittal.
- (b) If this Letter of Transmittal is signed by a person other than the registered owner(s) of the Foran Shares or if the cheque and DRS Statement are to be issued to a person other than the registered holder(s):
 - (i) such deposited certificate(s) must be endorsed or be accompanied by an appropriate share transfer power of attorney duly and properly completed by the registered owner(s); and
 - (ii) the signature(s) on such endorsement or share transfer power of attorney must correspond exactly to the name(s) of the registered owner(s) as registered or as appearing on the certificate(s) and must be guaranteed in accordance with Instruction 4 below.

4. **Guarantee of Signatures**

If this Letter of Transmittal is executed by a person other than the Registered Foran Shareholder(s), or if the cheque and DRS Statement are to be issued to a person other than the Registered Foran Shareholder(s) or sent to an address other than the address of the Registered Foran Shareholder(s) as shown on the registers of Foran Shareholders maintained by or on behalf of Foran, such signature must be guaranteed by an Eligible Institution (as defined below), or in some other manner satisfactory to the Depository.

An “**Eligible Institution**” means a Canadian Schedule 1 chartered bank, a member of the Securities Transfer Agent 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, members of the Investment Industry Regulatory Organization of Canada, members of the National Association of Securities Dealers or banks and trust companies in the United States.

5. **Fiduciaries, Representatives and Authorizations**

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

6. **Miscellaneous**

- (a) If the space on this Letter of Transmittal is insufficient to list all certificates for Foran Shares, additional certificate numbers and the number of Foran Shares represented thereby may be included on a separate signed list affixed to this Letter of Transmittal.
- (b) If Foran Shares 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) No alternative, conditional or contingent deposits will be accepted. All depositing Foran Shareholders by execution of this Letter of Transmittal (or a copy thereof) waive any right to receive any notice by the Depository.
- (d) The Foran Shareholders covered by this Letter of Transmittal hereby unconditionally and irrevocably attorn to the non-exclusive jurisdiction of the courts of the Province of British Columbia and the courts of appeal therefrom.
- (e) Additional copies of the Letter of Transmittal may be obtained on request and without charge from the Depository at either of its offices at the addresses listed on the back page of this document.

7. **Lost Certificates**

If a share certificate has 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 or destruction, to the Depository. Upon the making of an affidavit of that fact that such certificate has been lost, stolen or destroyed by the Registered Foran Shareholder of such Foran Shares and the receipt by the Depository of a Letter of Transmittal and any other documents Computershare requires, the Depository will issue in exchange for such lost, stolen or destroyed certificate, the Consideration which such Registered Foran Shareholder is entitled to receive pursuant to the Plan of Arrangement. When authorizing such payment in relation to any lost, stolen or destroyed certificate, the Registered Foran Shareholder to whom the payment is made will, as a condition precedent to the delivery of such Consideration, be required to give a bond satisfactory to Eldorado, Foran and the Depository, as depository, in such sum as Eldorado, Foran and the Depository may direct or otherwise indemnify Eldorado, Foran and Computershare in a manner satisfactory to Eldorado, Foran and the Depository against any claim that may be made against Eldorado, Foran and the Depository with respect to the certificate alleged to have been lost, stolen or destroyed. Alternatively, Registered Foran Shareholders who have lost, had stolen or destroyed their share certificate(s) may participate in Computershare’s blanket bond program with Aviva Insurance Company of Canada by completing Step 3 above, and submitting the applicable certified cheque or money order made payable to Computershare Investor Services Inc.

8. **United States Federal Backup Withholding**

In all cases, Step 2 should be completed. The Depository will not distribute any funds to Foran Shareholders until the information required by such step is provided. The remainder of this instruction is applicable to **U.S. Shareholders** (as defined in Step 2 above) only.

To prevent backup withholding on any payment made to a U.S. Shareholder (or any person acting on behalf of a U.S. Shareholder), each U.S. Person (as defined below) must provide his, her or its correct U.S. Taxpayer Identification Number, or TIN (or the TIN of the person on whose behalf you are acting), by completing the enclosed IRS Form W-9 as described more fully below. In general, an individual's TIN is his or her social security number (SSN) and an entity's TIN is its employer identification number (EIN).

If the enclosed IRS Form W-9 is not applicable to a U.S. Shareholder because such shareholder is not a U.S. person for United States federal income tax purposes but provided a mailing address in the United States, such shareholder will instead need to submit an appropriate and properly completed IRS Form W-8, signed under penalty of perjury. An appropriate IRS Form W-8 (W-8BEN, W-8EXP or other form) may be obtained from the Depository or from the IRS website (www.irs.gov).

You are a "U.S. Person" if you are, for U.S. federal income tax purposes, a citizen or a resident of the United States (including a U.S. resident alien), a corporation, partnership, company or association for U.S. federal income tax purposes created or organized in the United States or under the laws of the United States or any state or the District of Columbia, an estate whose income is subject to U.S. federal income tax regardless of its source, or a trust if a U.S. court can exercise primary supervision over the trust's administration and one or more U.S. Persons are authorized to control all substantial decisions of the trust (or certain electing trusts).

Each U.S. Shareholder is urged to consult his, her or its own tax advisor to determine whether such shareholder is required to furnish an IRS Form W-9, is exempt from backup withholding and information reporting, or is required to furnish an IRS Form W-8.

Each tendering U.S. Person is required to provide the Depository with a correct TIN and with certain other information on an IRS Form W-9, which is attached below, and to certify that the TIN provided is correct (or that such U.S. Person is awaiting a TIN) and that (a) the U.S. Person has not been notified by the IRS that the U.S. Person is subject to backup withholding as a result of a failure to report all interest or dividends or (b) the IRS has notified the U.S. Person that the U.S. Person is no longer subject to backup withholding.

Exempt shareholders (including, among others, all corporations) are not subject to backup withholding requirements. To prevent possible erroneous backup withholding, an exempt shareholder that is a U.S. Person must enter its correct TIN and indicate their exempt status by entering in the correct "Exempt payee code" on line 4 on the IRS Form W-9, and sign and date the form. See the General Instructions to the IRS Form W-9 for additional instructions.

If Foran Shares are held in more than one name or are not in the name of the actual owner, consult the General Instructions to the IRS Form W-9.

If a U.S. Shareholder does not have a TIN, such shareholder should: (i) consult the General Instructions to the IRS Form W-9 for instructions on applying for a TIN; (ii) write "Applied For" in the space for the TIN on the IRS Form W-9; and (iii) sign and date the IRS Form W-9.

In such case, the Depository may withhold from the gross proceeds of any payment made to such shareholder prior to the time a properly certified TIN is provided to the Depository, and, if the Depository is not provided with a TIN within sixty (60) days, such amounts will be paid over to the IRS.

Failure to provide the required information on the IRS Form W-9 may subject the tendering U.S. Person to a US\$50 penalty imposed by the IRS and backup withholding of a portion of any payment. More serious

penalties may be imposed for providing false information which, if willfully done, may result in fines and/or imprisonment.

A U.S. SHAREHOLDER WHO FAILS TO PROPERLY COMPLETE THE ENCLOSED IRS FORM W-9 SET OUT IN THIS LETTER OF TRANSMITTAL OR, IF APPLICABLE, THE APPROPRIATE IRS FORM W-8 MAY BE SUBJECT TO BACK-UP WITHHOLDING FROM THE GROSS PROCEEDS OF ANY PAYMENTS MADE TO SUCH SHAREHOLDER PURSUANT TO THE ARRANGEMENT. BACK-UP WITHHOLDING IS NOT AN ADDITIONAL TAX. RATHER, THE TAX LIABILITY OF PERSONS SUBJECT TO BACK-UP WITHHOLDING WILL BE REDUCED BY THE AMOUNT OF TAX WITHHELD. IF WITHHOLDING RESULTS IN AN OVERPAYMENT OF TAXES, A REFUND MAY BE OBTAINED BY TIMELY FILING A TAX RETURN WITH THE IRS. THE DEPOSITARY CANNOT REFUND AMOUNTS WITHHELD BY REASON OF BACKUP WITHHOLDING.

9. **Eligible Holders**

An “**Eligible Holder**” means a beneficial holder of Foran Shares immediately prior to the Effective Time that is: (a) a resident of Canada for the purposes of the Tax Act (other than a person that is generally exempt from tax on that person’s taxable income under Part I of the Tax Act) or a partnership any member of which is a resident of Canada for purposes of the Tax Act (other than a person that is generally exempt from tax on that person’s taxable income under Part I of the Tax Act); or (b) not a resident of Canada for the purposes of the Tax Act, and whose Foran Shares are “taxable Canadian property” and not “treaty-protected property”, in each case as defined in the Tax Act, or a partnership any member of which is not a resident of Canada for the purposes of the Tax Act and whose Foran Shares are “taxable Canadian property” and not “treaty-protected property”, in each case as defined in the Tax Act.

A Foran Shareholder who is generally exempt from tax under Part I of the Tax Act includes a trust governed by a registered retirement savings plan, registered retirement income fund, registered disability savings plan, registered education savings plan, tax free savings account or a deferred profit sharing plan. Foran Shareholders should consult their own tax advisors as to whether they qualify as Eligible Holders.

10. **Privacy Notice**

Computershare is committed to protecting your personal information. In the course of providing services to you and our corporate clients, we receive non-public personal information about you from transactions we perform for you, forms you send us, other communications we have with you or your representatives, etc. This information could include your name, contact details (such as residential address, correspondence address, email address), social insurance number, survey responses, securities holdings and other financial information. We use this to administer your account, to better serve you and our clients’ needs and for other lawful purposes relating to our services. Computershare may transfer personal information to other companies located outside of your province within Canada, or outside of Canada that provide data processing and storage or other support in order to facilitate the services it provides. Where we share your personal information with other companies to provide services to you, we ensure they have adequate safeguards to protect your personal information as per applicable Canadian privacy laws. We also ensure the protection of rights of data subjects under the General Data Protection Regulation, where applicable. We have prepared a Privacy Code to tell you more about our information practices, how your privacy is protected and how to contact our Chief Privacy Officer. It is available at our website, www.computershare.com, or by writing to us at 320 Bay Street, 14th Floor, Toronto, Ontario, M5H 4A6. Computershare will use the information you are providing in order to process your request and will treat your signature(s) as your consent to us so doing.

**Request for Taxpayer
Identification Number and Certification**
Go to www.irs.gov/FormW9 for instructions and the latest information

**Give form to the
requester. Do not send
to the IRS.**

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type See <i>Specific Instructions</i> on page 3.	1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.).	
	2 Business name/disregarded entity name, if different from above	
	3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes <input type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> LCC Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____ Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its 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 Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____ <i>(Applies to accounts maintained outside of the United States.)</i>
	3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. _____ <input type="checkbox"/>	
	5 Address (number, street, and apt. or suite no.) See instructions.	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)

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 generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number
[] [] [] - [] [] - [] [] [] []
or
Employer identification number
[] [] - [] [] [] [] [] [] [] []

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requestor* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

- 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 for Part II, later.

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. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

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-NEC (nonemployee compensation).
- 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), and 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.

Caution: If you don't return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding; or
3. Claim exemption from backup withholding if you are a U.S. exempt payee; and
4. Certify to your non-foreign status for purposes of withholding under chapter 3 or 4 of the Code (if applicable); and
5. 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*, later, 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).

Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding. Payments made to foreign persons, including certain distributions, allocations of income, or transfers of sales proceeds, may be subject to withholding under chapter 3 or chapter 4 of the Code (sections 1441–1474). Under those rules, if a Form W-9 or other certification of non-foreign status has not been received, a withholding agent, transferee, or partnership (payor) generally applies presumption rules that may require the payor to withhold applicable tax from the recipient, owner, transferor, or partner (payee). See Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*.

The following persons must provide Form W-9 to the payor for purposes of establishing its non-foreign status.

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

See Pub. 515 for more information on providing a Form W-9 or a certification of non-foreign status to avoid withholding.

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 (under Regulations section 1.1441-1(b)(2)(iv) or other applicable section for chapter 3 or 4 purposes), do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515). If you are a qualified foreign pension fund under Regulations section 1.897(l)-1(d), or a partnership that is wholly owned by qualified foreign pension funds, that is treated as a non-foreign person for purposes of section 1445 withholding, do not use Form W-9. Instead, use Form W-8EXP (or other certification of non-foreign status).

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 their 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 their 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 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include, but are not limited to, 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 instructions for Part II 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, as described in item 4 under "*By signing the filled-out form*" above (for reportable interest and dividend accounts opened after 1983 only).

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

See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier.

What Is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all U.S. account holders that are specified U.S. persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, 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 are no longer 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 (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

- **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 for 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 you filed with your application.

- **Sole proprietor.** Enter your individual name as shown on your Form 1040 on line 1. Enter your business, trade, or "doing business as" (DBA) name on line 2.

- **Partnership, C corporation, S corporation, or LLC, other than a disregarded entity.** 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.

- **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. Enter any business, trade, or DBA name on line 2.

- **Disregarded entity.** In general, a business entity that has a single owner, including an LLC, and is not a corporation, is disregarded as an entity separate from its owner (a disregarded entity). See Regulations section 301.7701-2(c)(2). A disregarded entity should check the appropriate box for the tax classification of its owner. Enter the owner's name on line 1. The name of the owner 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. 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, enter it on line 2.

Line 3a

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship.	Individual/sole proprietor.
• LLC classified as a partnership for U.S. federal tax purposes or • LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	Limited liability company and enter the appropriate tax classification. P = Partnership, C = C corporation, or S = S corporation.
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 3b

Check this box if you are a partnership (including an LLC classified as a partnership for U.S. federal tax purposes), trust, or estate that has any foreign partners, owners, or beneficiaries, and you are providing this form to a partnership, trust, or estate, in which you have an ownership interest. You must check the box on line 3b if you receive a Form W-8 (or documentary evidence) from any partner, owner, or beneficiary establishing foreign status or if you receive a Form W-9 from any partner, owner, or beneficiary that has checked the box on line 3b.

Note: A partnership that provides a Form W-9 and checks box 3b may be required to complete Schedules K-2 and K-3 (Form 1065). For more information, see the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

If you are required to complete line 3b but fail to do so, you may not receive the information necessary to file a correct information return with the IRS or furnish a correct payee statement to your partners or beneficiaries. See, for example, sections 6698, 6722, and 6724 for penalties that may apply.

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on 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 territory, 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 territory.
- 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 as defined under section 581.
- 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 Information, 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) entered 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 territory, 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. If this address differs from the one the requester already has on file, enter "NEW" at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

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 ITIN. Enter it in the entry space for the Social security number. 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.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, 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 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/EIN. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or Form SS-4 mailed to you within 15 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and enter "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, you will generally 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. See also *Establishing U.S. status for purposes of chapter 3 and chapter 4 withholding*, earlier, for when you may instead be subject to withholding under chapter 3 or 4 of the Code.

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 item 1, 4, or 5 below indicates 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), ABLE accounts (under section 529A), 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) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable saving 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
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))**	The grantor*

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee
14. 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
15. Grantor trust filing Form 1041 or under the Optional Filing Method 2, requiring Form 1099 (see Regulations 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 on line 1, and enter your business or DBA name, if any, on line 2. 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.)

***Note:** The grantor also must provide a Form W-9 to trustee of trust.

****** For more information on optional filing methods for grantor trusts, see the Instructions for Form 1041.

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, 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 return 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 a questionable credit report, contact the IRS Identity Theft Hotline at 800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic 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 877-777-4778 or TTY/TDD 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 800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Go to www.irs.gov/IdentityTheft 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 territories for use in administering their laws. The information may also 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, payors must generally withhold a percentage of taxable interest, dividends, and certain other payments to a payee who does not give a TIN to the payor. Certain penalties may also apply for providing false or fraudulent information.

Offices of the Depositary:

By Mail

Computershare Investor Services Inc.
P.O. Box 7021
31 Adelaide Street East
Toronto, Ontario M5C 3H2
Attention: Corporate Actions

By Hand or by Courier

Computershare Investor Services Inc.
320 Bay Street, 14th Floor
Toronto, Ontario M5H 4A6

Toll Free Number: 1-800-564-6253
Email: corporateactions@computershare.com