

THIS LETTER OF TRANSMITTAL AND ELECTION FORM IS IMPORTANT AND REQUIRES YOUR IMMEDIATE ATTENTION. IT IS FOR DEPOSITING YOUR COMMON SHARES OF PARKLAND CORPORATION IN CONNECTION WITH THE ARRANGEMENT INVOLVING, AMONG OTHERS, PARKLAND CORPORATION, SUNOCO LP, SUNOCOCORP LLC (FORMERLY, NUSTAR GP HOLDINGS, LLC) AND 2709716 ALBERTA LTD. IT IS FOR USE BY REGISTERED SHAREHOLDERS ONLY.

IN ORDER TO BE EFFECTIVE, THIS LETTER OF TRANSMITTAL AND ELECTION FORM MUST BE VALIDLY COMPLETED, DULY EXECUTED AND DEPOSITED WITH THE DEPOSITARY, COMPUTERSHARE INVESTOR SERVICES INC., ALONG WITH ALL REQUIRED DOCUMENTATION, PRIOR TO THE ELECTION DEADLINE (AS DEFINED BELOW). IT IS IMPORTANT THAT YOU VALIDLY COMPLETE, DULY EXECUTE AND DEPOSIT THIS LETTER OF TRANSMITTAL AND ELECTION FORM AND SUBMIT ALL REQUIRED DOCUMENTATION PRIOR TO THE ELECTION DEADLINE IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED HEREIN AND THE MANAGEMENT INFORMATION CIRCULAR AND PROXY STATEMENT OF PARKLAND CORPORATION DATED MAY 26, 2025.

Computershare Investor Services Inc. or your broker or other financial advisor can assist you in completing this Letter of Transmittal and Election Form. You may contact Computershare Investor Services Inc. by phone at 1-800-564-6253 (within North America) or 1-514-982-7555 (international) or by e-mail at corporateactions@computershare.com.

Parkland

LETTER OF TRANSMITTAL AND ELECTION FORM FOR USE BY REGISTERED HOLDERS OF COMMON SHARES OF PARKLAND CORPORATION

Please read carefully the instructions set out below and the management information circular and proxy statement of Parkland Corporation (the “Company” or “Parkland”) dated May 26, 2025 (the “Information Circular”), which is available on SEDAR+ at www.sedarplus.ca under Parkland’s issuer profile, before completing this letter of transmittal and election form (the “Letter of Transmittal”). Please ensure you complete all required fields. All Registered Company Shareholders (as defined below) must complete Box C. If you are a “U.S. Person for Tax Purposes” (as defined in Instruction 11), you must also complete the IRS Form W-9 set forth on page 20.

TO: PARKLAND CORPORATION
AND TO: SUNOCO LP
AND TO: SUNOCOCORP LLC
AND TO: 2709716 ALBERTA LTD.
AND TO: COMPUTERSHARE INVESTOR SERVICES INC. (THE “DEPOSITARY”), AS DEPOSITARY

This Letter of Transmittal is for use by the registered holders (“Registered Company Shareholders”) of common shares of Parkland (the “Company Shares”) in connection with the proposed arrangement (the “Arrangement”) under section 193 of the *Business Corporations Act* (Alberta) involving, among others, the Company, Sunoco LP (“Sunoco”), SunocoCorp LLC (formerly, NuStar GP Holdings, LLC) (“SunocoCorp”) and 2709716 Alberta Ltd. (the “Purchaser” and together with Sunoco and SunocoCorp, the “Purchaser Parties”) to effect the acquisition by Sunoco, indirectly through the Purchaser, of all of the issued and outstanding Company Shares, pursuant to an arrangement agreement among the Company, Sunoco, SunocoCorp and the Purchaser, dated May 4, 2025, as amended by an amending agreement dated May 26, 2025 (the “Arrangement Agreement”).

The Arrangement was approved by the holders of Company Shares ("**Company Shareholders**") at the annual and special meeting of Company Shareholders held on June 24, 2025, as described in the Information Circular. Company Shareholders should refer to the Information Circular for more information relating to the Arrangement. Copies of the Information Circular, the Arrangement Agreement and the Plan of Arrangement may be accessed under Parkland's issuer profile on 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 Information Circular. Except where otherwise stated, all monetary amounts in this Letter of Transmittal are stated and will be paid in Canadian currency.

If the Arrangement is completed, each Company Shareholder will receive as Consideration for each Company Share, at such Company Shareholder's election, following the closing of the Arrangement: (a) the Cash Elected Consideration, being \$44.00 in cash; (b) the Unit Elected Consideration, being approximately 0.536 common units representing limited liability company interests in SunocoCorp ("**SunocoCorp Units**"); or (c) the Combination Elected Consideration, being \$19.80 in cash and 0.295 SunocoCorp Units subject, in the case of the Cash Elected Consideration and the Unit Elected Consideration, to proration, maximum amounts and adjustments in accordance with the Plan of Arrangement. Company Shareholders will receive a cash amount in lieu of any fractional SunocoCorp Units as set out in the Plan of Arrangement and described below.

The Registered Company Shareholder depositing this Letter of Transmittal ("**you**" or the "**undersigned**") hereby deposits with the Depositary the enclosed certificate(s) and/or direct registration statement(s) (each, a "**DRS advice**") representing Company Shares in exchange for the Consideration elected by the undersigned herein (subject to the terms of the Plan of Arrangement, including, in the case of Cash Elected Consideration or Unit Elected Consideration, the proration, maximum amounts and adjustments in accordance therewith).

For the purposes of this Letter of Transmittal, any reference to a "certificate" in respect of Company Shares or SunocoCorp Units shall include evidence of registered ownership of Company Shares or SunocoCorp Units (including DRS advice(s)), as the case may be, in an electronic book-based system maintained by the registrar and transfer agent of the Company Shares or SunocoCorp Units, as applicable, and the provisions of this Letter of Transmittal shall be read and construed (and where applicable, modified) to give effect to such interpretation.

The election available to you in respect of the Consideration you wish to receive under the Arrangement is complex and involves an investment decision and material income tax consequences. **You should consult with your own investment and tax advisors before making your election.**

Company Shareholders whose Company Shares are registered in the name of an intermediary such as a broker, investment dealer, bank, trust company, trustee, nominee or other intermediary (an "intermediary"), should not use this Letter of Transmittal but rather should contact that intermediary for instructions and assistance in depositing their Company Shares and electing the form of consideration to be received in accordance with the terms of the Arrangement Agreement.

IN THIS LETTER OF TRANSMITTAL, "ELECTION DEADLINE" MEANS 5:00 P.M. (CALGARY TIME) ON A DATE THAT WILL BE (A) AGREED BY THE COMPANY AND THE PURCHASER PARTIES, EACH ACTING REASONABLY, (B) ANNOUNCED BY THE COMPANY BY MEANS OF A NEWS RELEASE AT LEAST TWO (2) BUSINESS DAYS BEFORE SUCH DATE AND (C) NOT LESS THAN TEN (10) BUSINESS DAYS BEFORE THE DATE THE ARRANGEMENT IS EFFECTIVE (OR, IN THE CASE OF (B) AND (C), SUCH OTHER DATE AS THE PARTIES MAY AGREE IN ACCORDANCE WITH THE ARRANGEMENT AGREEMENT AND THE FINAL ORDER).

For your election to be valid, this Letter of Transmittal, properly completed and duly executed, and accompanied by certificates(s) and/or DRS advice(s) representing your Company Shares together with all other documents required by the Depositary, must be received by the Depositary at the address specified on the back page of this Letter of Transmittal prior to the Election Deadline. Registered Company Shareholders are encouraged to complete, execute and deposit this Letter of

ELECTION FOR REGISTERED COMPANY SHAREHOLDERS

Please check either Option A, B or C – Registered Company Shareholders may choose only ONE of the following:

OPTION A: Election to receive the Cash Elected Consideration ☐

The undersigned hereby elects to receive the Cash Elected Consideration (being \$44.00 cash for each Company Share deposited herewith, subject to proration, maximum amounts and adjustments in accordance with the Plan of Arrangement).

OPTION B: Election to receive the Unit Elected Consideration ☐

The undersigned hereby elects to receive the Unit Elected Consideration (being approximately 0.536 SunocoCorp Units for each Company Share deposited herewith, subject to proration, maximum amounts and adjustments in accordance with the Plan of Arrangement).

OPTION C: Election to receive the Combination Elected Consideration ☐

The undersigned hereby elects to receive the Combination Elected Consideration (being \$19.80 in cash and 0.295 SunocoCorp Units for each Company Share deposited herewith).

IF NO ELECTION IS MADE OR IF YOUR ELECTION IS NOT VALIDLY MADE, YOU WILL BE DEEMED TO HAVE ELECTED TO RECEIVE THE COMBINATION ELECTED CONSIDERATION. SEE “IF NO ELECTION IS MADE” BELOW.

Pursuant to the Plan of Arrangement, the Purchaser is not obligated to pay or cause the payment of: (a) more Cash Consideration than the Cash Maximum (being an amount in dollars equal to the product obtained by multiplying the number of Company Shares issued and outstanding immediately prior to the Effective Time by \$19.80, determined without reference to cash deliverable in lieu of fractional Unit Consideration as set forth in Section 5.9 of the Plan of Arrangement); or (b) more Unit Consideration than the Unit Maximum (being such number of SunocoCorp Units as is equal to the product obtained by multiplying the number of Company Shares issued and outstanding immediately prior to the Effective Time by 0.295).

In the event that the Cash Election Amount exceeds the Available Cash Election Amount or the Unit Election Number exceeds the Available Unit Election Number, the amount of Cash Consideration or Unit Consideration receivable by Registered Company Shareholders electing to receive the Cash Elected Consideration or Unit Elected Consideration, as applicable, will be subject to proration pursuant to the terms of the Plan of Arrangement, to ensure that the aggregate Cash Consideration and Unit Consideration payable by the Purchaser does not exceed the Cash Maximum or the Unit Maximum, as applicable. **It is likely that elections for the Cash Elected Consideration and the Unit Elected Consideration made by many Registered Company Shareholders will be subject to proration in accordance with the Plan of Arrangement.**

A Company Shareholder electing to receive Combination Elected Consideration will not be subject to proration pursuant to the Plan of Arrangement.

No fractional SunocoCorp Units will be issued under the Plan of Arrangement. Where the aggregate number of the SunocoCorp Units issuable to a former Company Shareholder would result in a fraction of a SunocoCorp Unit being issuable, such former Company Shareholder shall receive, in lieu of such fractional SunocoCorp Unit, a cash amount determined by reference to the volume weighted average trading price of the SunocoCorp Units on the New York Stock Exchange on the first five trading days on which SunocoCorp Units trade on such exchange following the Effective Date, converted into Canadian dollars based on the daily rate published by the Bank of Canada on the last day of such five day period (the “**Fractional Rate**”). In calculating such fractional interests, all Company Shares formerly registered in the name of such former Company Shareholder shall be aggregated without regard to any underlying beneficial

ownership of such Company Shares. If the aggregate cash amount that a former Company Shareholder is entitled to receive pursuant to the Plan of Arrangement would otherwise include a fraction of \$0.01, then the aggregate cash amount such former Company Shareholder is entitled to receive shall be rounded down to the nearest whole \$0.01. Company Shareholders should refer to the full text of the Plan of Arrangement, which is appended to the Information Circular as Appendix C.

Cash amounts in lieu of fractional SunocoCorp Units will be paid only following the determination of the Fractional Rate and only by cheque. If any distributions or dividends are declared after the Effective Time on the SunocoCorp Units with a record date after the Effective Time and otherwise would be payable prior to the time that you have deposited a properly completed and duly executed Letter of Transmittal and submitted all required documentation, you will also receive a separate cash payment in United States dollars with respect to the amount of such dividend or distribution (without interest). Accordingly, you may receive more than one cash payment from the Depositary.

The election made (or deemed to be made) by Registered Company Shareholders as to the Consideration to be received involves an investment decision and material income tax consequences and Registered Company Shareholders are encouraged to consult with their own tax advisors as to their preferred election. For a general description of the Canadian and U.S. federal income tax considerations applicable to Registered Company Shareholders in connection with the Arrangement, see the discussions under the headings "Certain Canadian Federal Income Tax Considerations" and "Certain U.S. Federal Income Tax Considerations" in the Information Circular.

IF NO ELECTION IS MADE

In accordance with the Plan of Arrangement, any Registered Company Shareholder who does not deposit with the Depositary a duly and properly completed Letter of Transmittal prior to the Election Deadline, or otherwise fails to comply with the election requirements under the Plan of Arrangement and this Letter of Transmittal or to elect to receive Cash Elected Consideration, Combination Elected Consideration or Unit Elected Consideration in respect of their Company Shares, shall be deemed to have elected to receive Combination Elected Consideration.

In order to receive the Consideration to which you are entitled pursuant to the Arrangement, you must complete the following declaration:

The undersigned represents and warrants in favour of the Purchaser Parties and the Company that:

1. the undersigned has received, reviewed and understood the contents of the Information Circular;
2. the information provided herein is true, accurate and complete as of the date hereof;
3. the undersigned is the registered legal owner of the above listed Deposited Shares and has good title to the rights represented by the above mentioned certificate(s) and/or DRS advice(s) free and clear of all liens, charges, encumbrances, claims, adverse interests, security interests and equities together with all rights and benefits, and has full power and authority to execute and deposit this Letter of Transmittal and to deposit, sell, assign, transfer and deliver the certificate(s) and/or DRS advice(s) representing the Deposited Shares;
4. the Deposited Shares have not been sold, assigned or transferred, nor has any agreement been entered into to sell, assign or transfer any such Deposited Shares to any other person other than pursuant to the Arrangement;
5. the surrender of the Deposited Shares complies with all applicable laws;
6. the undersigned will not, prior to the Effective Date, transfer or permit to be transferred any of the Deposited Shares;
7. the undersigned is resident in the jurisdiction set out in "Address of Registered Company Shareholder" below; and

8. the delivery to the undersigned of the Consideration to which the undersigned is entitled pursuant to the Plan of Arrangement does not violate any laws applicable to the undersigned and will discharge all any and all obligations of the Purchaser Parties, the Company and the Depositary to the undersigned with respect to the matters contemplated by the Letter of Transmittal.

The undersigned further:

1. acknowledges that the delivery of the Deposited Shares shall be effected and the risk of loss and title to such Deposited Shares shall pass only upon proper receipt thereof by the Depositary;
2. acknowledges that when the aggregate Consideration to which the undersigned is entitled pursuant to the Plan of Arrangement, less any applicable withholdings, is paid, neither of the Purchaser Parties nor Parkland or any affiliate or successor of such persons will be subject to any adverse claim in respect of the Deposited Shares;
3. acknowledges that none of the Company or the Purchaser Parties, nor any of their respective directors, officers, advisors or representatives are responsible for the proper completion of this Letter of Transmittal;
4. (a) instructs the Purchaser Parties and the Depositary, as applicable, upon the Arrangement becoming effective, to deliver the Cash Consideration to which the undersigned is entitled pursuant to the Arrangement and the amount of any distributions or dividends that may be declared after the Effective Time on the SunocoCorp Units with a record date after the Effective Time by mailing a cheque or cheques by first class mail, postage prepaid, to hold such cheque(s) for pick-up, or via wire, in accordance with the instructions provided herein or, if no instructions are given, to mail a cheque or cheques representing the Cash Consideration to which the undersigned is entitled pursuant to the Arrangement, by first class mail, postage prepaid, in the name and to the address, if any, of the registered holder of the Deposited Shares as appears on the securities register maintained by the transfer agent of the Company Shares as of immediately prior to the Effective Time; (b) authorizes and directs the Depositary, upon the Arrangement becoming effective, to credit the appropriate number of book-entry SunocoCorp Units to which the undersigned is entitled pursuant to the Arrangement and to mail DRS advice(s) reflecting such SunocoCorp Units by first class mail, postage prepaid, or to hold the foregoing for pick-up, in accordance with the instructions provided herein or, if no instructions are given, in the name and to the address, if any, of the registered holder of the Deposited Shares as appears on the securities register maintained by the transfer agent of the Company Shares as of immediately prior to the Effective Time;
5. revokes any and all authority, other than as granted in this Letter of Transmittal, 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 Deposited Shares, and covenants that no subsequent authority, other than as set forth herein, whether as agent, attorney-in-fact, attorney, proxy or otherwise, will be granted with respect to the Deposited Shares;
6. (a) 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 Deposited Shares pursuant to the Arrangement will be determined by the Purchaser in its sole discretion and that such determination shall be final and binding; (b) acknowledges that the Purchaser (or its designated agent) reserves the absolute right to reject any and all deposits that it determines not to be in proper form or which may be unlawful for the Purchaser to accept under the laws of any jurisdiction as well as the right to waive any defect or irregularity in the deposit of any Company Shares (and that there shall be no duty or obligation of the Purchaser Parties or the Depositary to give notice of any defect or irregularity in any deposit and no liability shall be incurred for failure to do so); and (c) acknowledges that there is no duty or obligation on Parkland, Sunoco, SunocoCorp, the Purchaser, the Depositary, or any other person to give notice of any defect or irregularity in any deposit of Company Shares and no liability shall be incurred by any of them for failure to give such notice (see Instruction 6(h));

7. 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 advice(s) representing Company Shares for the Consideration to which the undersigned is entitled on completion of the Arrangement;
8. acknowledges that if the Arrangement is not completed or proceeded with and the undersigned has provided the Depositary with the Deposited Shares, the enclosed certificate(s) and/or DRS advice(s) representing the Deposited Shares and all other ancillary documents will be returned as soon as possible to the undersigned at the address set forth below the undersigned's signature on page 9 of this Letter of Transmittal or, failing such address being specified, to the undersigned at the last address of the undersigned as it appears on the securities register maintained by the transfer agent of the Company Shares;
9. acknowledges that the undersigned will not receive the Cash Consideration and/or the DRS advice(s) representing Unit Consideration in respect of the Deposited Shares until the Arrangement is completed and until the certificate(s) and/or DRS advice(s) representing the Deposited Shares owned by the undersigned are received by the Depositary at one of the addresses as set forth on the back of this Letter of Transmittal, together with this duly completed Letter of Transmittal and such additional documents as the Depositary may require, and until the same are processed with the Depositary;
10. acknowledges that the covenants, representations, warranties and acknowledgments of the undersigned contained herein shall survive the completion of the Arrangement;
11. acknowledges that it has consulted or has had the opportunity to consult its own tax advisor with respect to the potential tax consequences to it of the Arrangement, including the election made pursuant to this Letter of Transmittal in respect of the Consideration to be received by the undersigned;
12. 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 all obligations of the undersigned in this Letter of Transmittal 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;
13. acknowledges that the Company, the Purchaser Parties and the Depositary will be entitled to deduct or withhold from any consideration otherwise payable to any Company Shareholder or any other securityholder of Parkland under the Plan of Arrangement, including in respect of the Deposited Shares, in accordance with applicable tax laws (see Instruction 9);
14. acknowledges that Parkland or the Purchaser Parties, as applicable, may be required to disclose certain personal information in respect of the undersigned and consents to disclosure of personal information in respect of the undersigned to: (a) stock exchanges or securities regulatory authorities; (b) the Depositary; (c) the Purchaser Parties; and (d) legal counsel to either Parkland or the Purchaser Parties (see Instruction 14);
15. by reason of the use by the undersigned of this English language Letter of Transmittal, shall be deemed to have required that any contract evidenced by the Arrangement as entered into through this Letter of Transmittal, as well as any documents related thereto, be drawn exclusively in the English language; *en utilisant la version anglaise de la présente lettre d'envoi, le soussigné est réputé avoir demandé que tout contrat attesté par l'arrangement, tel qu'il est accepté au moyen de cette lettre d'envoi, de même que tous les documents qui s'y rapportant soient rédigés exclusivement en anglais;*
16. irrevocably constitutes and appoints each director and officer of Parkland, the Purchaser, the Depositary, and any other person designated by the Purchaser in writing, the true and lawful agent, attorney and attorney-in-fact of the undersigned to do such acts or take such actions in the name of or on behalf of the undersigned (such power of attorney being deemed to be an irrevocable

power coupled with an interest) to, (a) deliver the Deposited Shares pursuant to the Arrangement; (b) effect the registration or recording of the transfer of such Deposited Shares on the securities register maintained by the transfer agent of the Company Shares; and (c) execute and negotiate any cheques or other instruments representing any distribution payable to or to the order of the undersigned;

17. acknowledges that if the Arrangement is completed, the deposit of Company Shares pursuant to this Letter of Transmittal is irrevocable; and
18. acknowledges the above-listed certificate(s) and/or DRS advice(s) are hereby surrendered in exchange for the Consideration.

The issuance of the SunocoCorp Units pursuant to the Arrangement will not be registered under United States Securities Act of 1933, as amended (the “**U.S. Securities Act**”), or the U.S. Securities Laws of any state of the United States and will be issued and exchanged in reliance upon the exemption from the registration requirements of the U.S. Securities Act pursuant to Section 3(a)(10) thereof. Section 3(a)(10) of the U.S. Securities Act exempts from the registration requirements under the U.S. Securities Act the issuance of securities which have been approved, after a hearing upon the substantive and procedural fairness of the terms and conditions of the relevant transaction, at which all persons to whom it is proposed the securities will be issued shall have the right to appear, by any court expressly authorized by law to grant such approval. The SunocoCorp Units to be received by Company Shareholders in exchange for their Company Shares pursuant to the Arrangement will be freely transferable under U.S. Securities Laws, except by persons who are “affiliates” (as defined in Rule 144 under the U.S. Securities Act) of SunocoCorp after the Effective Time, or were “affiliates” of SunocoCorp at any time during the 90 days immediately before a sale. Persons who may be deemed to be “affiliates” of an issuer include individuals or entities that control, are controlled by, or are under common control with, the issuer, whether through the ownership of voting securities, by contract, or otherwise, and include executive officers and directors of the issuer and may include shareholders that own 10% or more of the issued and outstanding shares of the issuer. Any resale of SunocoCorp Units by such an “affiliate” or former “affiliate” may be subject to the registration requirements of the U.S. Securities Act, absent an exemption therefrom, such as the exemption contained in Rule 144.

Pursuant to Canadian Securities Laws, the SunocoCorp Units received pursuant to the Arrangement will not be legended and may be resold through registered dealers in each of the provinces and territories of Canada provided that (a) the trade is not a “control distribution” as defined in National Instrument 45-102 – *Resale of Securities*, (b) no unusual effort is made to prepare the market or to create a demand for SunocoCorp Units, (c) no extraordinary commission or consideration is paid to a Person in respect of such sale, and (d) if the selling security holder is an insider or officer of SunocoCorp, the selling security holder has no reasonable grounds to believe that SunocoCorp is in default of applicable Securities Laws.

The box below must be signed by the undersigned exactly as the name(s) appear(s) on the certificate(s) and/or DRS advice(s) representing the Company Shares or by transferee(s) of original registered holder(s) authorized to become new registered holder(s) by certificates and/or DRS advice(s) and documents deposited with this Letter of Transmittal. See Instructions 3 and 4 below. 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.

[Signature page follows]

Signature guaranteed by (if required under
Instruction 4):

Dated: _____

Authorized Signature

Signature of Registered Company Shareholder or
Authorized Representative (see Instruction 3 and 5)

Name of Guarantor
(please print or type)

Address of Registered Company Shareholder

Address of Guarantor
(please print or type)

Daytime telephone number of Registered Company
Shareholder

Email address of Registered Company Shareholder

Social Insurance Number or U.S. Taxpayer
Identification Number (Social Security Number or EIN)
(must be provided)

Name of Registered Company Shareholder
(please print or type)

Name of Authorized Representative, if applicable
(please print or type)

**BOX A
ENTITLEMENT DELIVERY**

The cheque(s) representing the Cash Consideration (and any SunocoCorp distributions, if applicable) and/or DRS advice(s) representing the Unit Consideration will be issued and mailed to your existing registration unless otherwise stated. If you would like the cheque(s) and/or DRS advice(s) dispatched to a different address, please complete BOX B. As cash in lieu of fractional SunocoCorp Units can be paid only after determination of the Fractional Rate, you may receive more than one cash payment.

☐ MAIL CHEQUE(S) REPRESENTING CASH CONSIDERATION (AND ANY SUNOCOCORP DISTRIBUTIONS, IF APPLICABLE) AND/OR DRS ADVICE(S) REPRESENTING THE UNIT CONSIDERATION, AS APPLICABLE TO ADDRESS ON RECORD **(DEFAULT)**

☐ MAIL CHEQUE(S) REPRESENTING CASH CONSIDERATION (AND ANY SUNOCOCORP DISTRIBUTIONS, IF APPLICABLE) AND/OR DRS ADVICE(S) REPRESENTING THE UNIT CONSIDERATION TO A DIFFERENT ADDRESS (MUST COMPLETE BOX B)

☐ HOLD CHEQUE(S) REPRESENTING CASH CONSIDERATION (AND SUNOCOCORP DISTRIBUTIONS, IF APPLICABLE) AND/OR DRS ADVICE(S) REPRESENTING THE UNIT CONSIDERATION, AS APPLICABLE, FOR PICKUP AT THE DEPOSITARY'S TORONTO OFFICE:

320 Bay Street, 14th Floor
Toronto, ON M5H 4A6

☐ DELIVER CASH CONSIDERATION (AND ANY SUNOCOCORP DISTRIBUTIONS, IF APPLICABLE) VIA WIRE* (YOU MUST COMPLETE BOX E AND CHECK ANOTHER ITEM IN THIS BOX A TO INDICATE HOW YOU WOULD LIKE ANY DRS ADVICE(S) REPRESENTING THE UNIT CONSIDERATION TO BE DELIVERED). PLEASE NOTE THAT IF YOU CHOOSE THIS OPTION, (A) YOU WILL STILL RECEIVE A CHEQUE FOR CASH IN LIEU OF FRACTIONAL UNITS, AS SUCH AMOUNTS CAN BE PAID ONLY BY CHEQUE AND (B) ANY SUNOCOCORP DISTRIBUTIONS, IF APPLICABLE, WILL BE PAID BY CHEQUE.

**BOX B
MAIL PAYMENT AND DRS ADVICE(S) TO 3rd PARTY
ADDRESS***

☐ CHECK BOX IF SAME AS EXISTING REGISTRATION **(DEFAULT)**

(ATTENTION NAME)

(STREET NUMBER & NAME)

(CITY AND PROVINCE/STATE)

(COUNTRY AND POSTAL/ZIP CODE)

(TELEPHONE NUMBER & BUSINESS HOURS)

(SOCIAL INSURANCE NUMBER / U.S. TAXPAYER ID NUMBER (EIN OR SOCIAL SECURITY NUMBER))

*** THE PAYMENT WILL REMAIN IN THE NAME OF THE REGISTRATION**

**BOX C
STATUS AS UNITED STATES REGISTERED COMPANY SHAREHOLDER
(See "Important United States Tax Information" on page 17)**

ALL REGISTERED COMPANY SHAREHOLDERS ARE REQUIRED TO COMPLETE THIS BOX

- ☐ The person signing above represents that it is a U.S. Holder or is acting on behalf of a U.S. Holder.
- ☐ The person signing above represents that it is not a U.S. Holder and is not acting on behalf of a U.S. Holder.

A "U.S. Holder" is any Registered Company Shareholder that is either a citizen or resident of the United States for U.S. federal tax purposes or that is otherwise a U.S. person for U.S. federal income tax purposes or provides an address in Box A or B which is located within the United States or any territory in possession thereof. See Instruction 11.

If you are a U.S. Holder or are acting on behalf of a U.S. Holder, then in order to avoid possible U.S. backup withholding, you must generally complete the enclosed Form W-9 or the appropriate IRS Form W-8, as provided in Instruction 11.

BOX D
LOST CERTIFICATES

If your lost certificate(s) forms part of an estate or trust, or are valued at more than \$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

_____ # of Lost Parkland Shares X \$1.9475 = Premium Payable \$ _____

NOTE: Payment **NOT** required if the premium is less than \$5.00

The option to replace your certificate by completing this Box D will expire six months after the Effective Date of the Plan of Arrangement. 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: (a) the undersigned is (and, if applicable, the registered owner of the Company Shares, at the time of their death, was) the lawful and unconditional owner of the Company Shares and is entitled to the full and exclusive possession thereof; (b) the missing certificate(s) representing the Company Shares 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; (c) a diligent search for the certificate(s) has been made and they have not been found; and (d) the undersigned makes this statement for the purpose of transferring or exchanging the Company Shares (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 Company Shares for cancellation should the undersigned, at any time, find such certificate(s).

The undersigned hereby agrees, on behalf of the undersigned and the undersigned's heirs, successors, assigns and personal representatives, in consideration of the transfer or exchange of the undersigned's Company Shares, to completely indemnify, protect and hold harmless Parkland, Sunoco LP, 2709716 Alberta Ltd., SunocoCorp LLC, Computershare Investor Services Inc., Aviva Insurance Company of Canada, each of their lawful successors and assigns, and any other party to the Arrangement (the "Obligees"), from and against any and 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 certificate(s) representing the Company Shares and/or the transfer or exchange of the Company Shares represented thereby, upon the transfer, exchange or issue of the Company Shares and/or a cheque or cheques for the issuance of the Consideration. 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. The undersigned acknowledges that a fee of \$1.9475 per Company Share represented by a lost certificate is payable to Computershare Investor Services Inc. 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.

BOX E
WIRE PAYMENT*

***ALL WIRE PAYMENTS WILL BE MADE IN CANADIAN DOLLARS. YOUR BANK ACCOUNT MUST BE CAPABLE OF RECEIVING FUNDS IN CANADIAN DOLLARS.**

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

***IF WIRE DETAILS ARE INCORRECT OR INCOMPLETE, THE DEPOSITARY WILL ATTEMPT TO CONTACT YOU AND CORRECT THE ISSUE. HOWEVER, IF THE DEPOSITARY 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 appear(s) 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 accept**

****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 Number**

Transit/Routing Number

SWIFT Code

ABA (US)

IBAN Number (Europe)

Sort Code (GBP)

BSB Number

BIC Number

Additional Notes and special routing instructions:

**** Mandatory fields**

INSTRUCTIONS

1. Deposit

To receive the Consideration, on completion of the Arrangement, Registered Company Shareholders must deposit with the Depositary (at one of the addresses specified on the last page hereof) a properly completed and duly executed copy of this Letter of Transmittal and certificate(s) and/or DRS advice(s) representing the Registered Company Shareholder's Company Shares, together with all other documents required by the Depositary.

Registered Company Shareholders should read the Information Circular before completing this Letter of Transmittal. This Letter of Transmittal permits Registered Company Shareholders to make an election as to the form of Consideration to be received by such Registered Shareholder in connection with the Arrangement. For an election to be effective, this Letter of Transmittal, properly completed and duly executed, and accompanied by the certificate(s) and/or DRS advice(s) representing the Registered Company Shareholder's Company Shares, together with all other documents required by the Depositary, must be received by the Depositary prior to the Election Deadline at one of the addresses specified on the back page of this Letter of Transmittal. If the Depositary does not receive the required documentation prior to the Election Deadline, the Registered Shareholder will be deemed to have elected to receive the Combination Elected Consideration.

Do not send certificate(s) and/or DRS advice(s) or this Letter of Transmittal to Parkland or the Purchaser Parties. Deposit to an address other than to the specified address set forth herein does not constitute deposit for this purpose. If Company Shares are forwarded separately in multiple deposits with the Depositary, a properly completed and duly executed Letter of Transmittal must accompany each such deposit. Manually signed copies of the Letter of Transmittal will be accepted by the Depositary.

The Election Deadline will be 5:00 p.m. (Calgary time) on a date that will be (a) agreed by the Company and the Purchaser Parties, each acting reasonably, (b) announced by the Company by means of a news release at least two (2) business days before such date and (c) not less than ten (10) Business Days before the date the Arrangement is effective (or, in the case of (b) and (c), such other date as the Parties may agree in accordance with the Arrangement Agreement and the Final Order).

Registered Company Shareholders are encouraged to complete and execute this Letter of Transmittal and deposit it with the Depositary (together with all other documents required by the Depositary) as promptly as possible.

If the DRS advice(s) representing the Unit Consideration and the cheque(s) or wire, as applicable, representing the Cash Consideration (and any SunocoCorp distributions, if applicable), are to be registered, mailed or delivered, as applicable, in the name of a person other than the person(s) signing this Letter of Transmittal or at an address other than that which appears on the securities register maintained by the transfer agent of the Company Shares as of immediately prior to the Effective Time, the appropriate boxes on this Letter of Transmittal should be completed.

2. Use of Letter of Transmittal

- (a) This Letter of Transmittal (or a manually executed copy hereof) properly completed and signed as required by the instructions set forth below, together with accompanying certificate(s) and/or DRS advice(s) representing the Company Shares and all other documents required by the Depositary must be received by the Depositary at any of its offices specified on the back page of this document.

- (b) The method used to deposit this Letter of Transmittal and any accompanying certificate(s) and/or DRS advice(s) representing Company Shares and all other required documents is at the option and risk of the person depositing the same, and deposit will be deemed effective only when such documents are actually received by the Depositary. It is recommended that the necessary documentation be hand delivered to the Depositary, at any of their 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. **Company Shareholders whose Company Shares are registered in the name of an intermediary should not use this Letter of Transmittal but rather should contact that intermediary for instructions and assistance in depositing their Company Shares and electing the form of consideration to be received in accordance with the terms of the Arrangement Agreement.**

3. Signatures

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

- (a) If this Letter of Transmittal is signed by the registered holder(s) of the Company Shares represented by the certificate(s) and/or DRS advice(s) deposited herewith, such signature(s) on this Letter of Transmittal must correspond with the name(s) as shown on the securities register maintained by the transfer agent of the Company Shares or as written on the face of the accompanying certificate(s) and/or DRS advice(s) representing Company Shares without any change whatsoever, and the certificate(s) and/or DRS advice(s) need not be endorsed. If such deposited certificate(s) and/or DRS advice(s) representing Company Shares 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 holder(s) of the Company Shares as shown on the registers of the Company or if a cheque representing the Cash Consideration (and any SunocoCorp distributions, if applicable) and/or DRS advice(s) representing the Unit Consideration, as applicable, is to be issued to a person other than the registered holder(s) as shown on the registers of the Company:
- (i) any deposited physical certificate(s) representing Company Shares must be endorsed or be accompanied by an appropriate transfer power of attorney and properly completed by the registered holder(s);
 - (ii) the signature(s) on such endorsement or power of attorney must correspond exactly to the name(s) of the registered holder(s) as registered or as appearing on the certificate(s) and/or DRS advice(s) representing the Deposited Shares and must be guaranteed as noted in Instruction 4 "*Guarantee of Signatures*" below; and
 - (iii) in the event that any transfer tax or other taxes become payable by the transferee or assignee by reason of the transfer of the deposited certificate(s) and/or DRS advice(s) representing the Deposited Shares, the transferee or assignee must pay all such taxes to the Depositary or must establish to the satisfaction of the Depositary that such taxes have been timely paid in full.
- (c) If any of the Deposited Shares are registered in different names on several certificates or DRS advices, it will be necessary to complete, sign and submit as many separate Letters of Transmittal as there are different registrations of such Deposited Shares.

4. Guarantee of Signatures

If this Letter of Transmittal is executed by a person other than the registered holder(s) of the Company Shares, or if the cheque(s) representing the Cash Consideration (and any SunocoCorp distributions, if applicable) and/or DRS Advice(s) representing the Unit Consideration are to be issued to a person other than the registered holder(s), such signature must be guaranteed by an Eligible Institution (as defined below), or in some other manner satisfactory to the Depositary.

An "Eligible Institution" means a Canadian schedule 1 chartered bank, a major trust company in Canada, a commercial bank or trust company in the United States, 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 and the United States, members of the Canadian Investment Regulatory Organization, members of the National Association of Securities Dealers or banks and trust companies in the United States).

5. Fiduciaries, Representatives and Authorizations

If this Letter of Transmittal or any certificate, DRS advice or share transfer power(s) of attorney is signed by a person acting in a representative capacity, such as (a) an executor, administrator, trustee or guardian, or (b) on behalf of a corporation, partnership, or association, then in each case such signature must be guaranteed by an Eligible Institution, or in some other manner satisfactory to the Depositary (except that no guarantee is required if the signature is that of an Eligible Institution). Either the Purchaser or the Depositary, in each of their 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 certificate(s) and/or DRS advice(s) for the Deposited Shares, additional certificate numbers and/or DRS advice account numbers and the number of Company Shares represented thereby may be included on a separate signed list affixed to this Letter of Transmittal.
- (b) All elections and deposits made under this Letter of Transmittal are irrevocable and may not be withdrawn. However, an election made under a Letter of Transmittal prior to the Election Deadline may be changed by depositing a new Letter of Transmittal with the Depositary prior to the Election Deadline.
- (c) If Company 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.
- (d) No alternative, conditional or contingent deposits will be accepted. All depositing holders of Company Shares by execution of this Letter of Transmittal (or a copy thereof) waive any right to receive any notice by the Depositary.
- (e) This Letter of Transmittal and any agreement resulting from this Letter of Transmittal is to be interpreted and enforced in accordance with the laws of the Province of Alberta and the federal laws of Canada applicable therein.
- (f) The holder of the Company Shares covered by this Letter of Transmittal hereby unconditionally and irrevocably attorns to the exclusive jurisdiction of the courts of the Province of Alberta and the courts of appeal therefrom.
- (g) Additional copies of the Letter of Transmittal may be obtained on request and without charge from the Depositary at its offices at one of the addresses listed on the back page

of this document. A copy of this Letter of Transmittal is also available on Parkland's website and on SEDAR+ at www.sedarplus.ca under Parkland's issuer profile.

- (h) The Purchaser Parties, in their absolute discretion, reserve the right to instruct the Depositary to waive or not to waive any and all defects or irregularities contained in any Letter of Transmittal or other document and any such waiver or non-waiver will be binding upon the affected Company Shareholders. The granting of a waiver to one or more Company Shareholders does not constitute a waiver for any other Company Shareholders. The Purchaser Parties reserve the right to demand strict compliance with the terms of the Letter of Transmittal and the Arrangement. The undersigned agrees that any determination made by the Purchaser Parties as to validity, form and eligibility and acceptance of Deposited Shares will be final and binding.

7. Lost Certificates

This section does not apply to DRS advice(s). In the event any certificate which immediately prior to the Effective Time represented one or more outstanding Company Shares that were exchanged pursuant to Section 3.1 of the Plan of Arrangement shall have been lost, stolen or destroyed, upon satisfying such reasonable requirements as may be imposed by the Purchaser Parties and the Depositary in relation to the issuance of replacement share certificates, the Depositary will issue and deliver in exchange for such lost, stolen or destroyed certificate the Consideration deliverable in accordance with Section 3.1 of the Plan of Arrangement. The Registered Company Shareholder who is entitled to receive such Consideration shall, as a condition precedent to the receipt thereof, give a bond to the Purchaser Parties, the Company and the Company's transfer agent in the form of Box D, or otherwise indemnify the Purchaser Parties, the Company and the Company's transfer agent, to the reasonable satisfaction of the Purchaser Parties, the Company and the Company's transfer agent, against any claim that may be made against any of them with respect to the certificate alleged to have been lost, stolen or destroyed.

8. Return of Certificates

If the Arrangement is not completed or does not proceed for any reason, any certificate(s) and/or DRS advice(s) representing Deposited Shares and any other relevant documents received by the Depositary will be returned to the undersigned forthwith in accordance with the delivery instructions provided by the undersigned in Box A or Box B, or failing such address being specified, to the undersigned at the last address of the undersigned as it appears on the securities register maintained by the transfer agent of the Company Shares.

9. Currency, No Interest and Withholding

Cash payments representing Cash Consideration, if applicable, will be denominated and paid in Canadian dollars. Cash payments representing the amount of any distributions or dividends that may be declared after the Effective Time on the SunocoCorp Units with a record date after the Effective Time, if applicable, will be denominated and paid in United States dollars.

Under no circumstances will interest on the Cash Consideration and/or Unit Consideration be paid or delivered by the Purchaser, Parkland, or the Depositary by reason of any delay in paying the Cash Consideration and/or Unit Consideration or otherwise.

The undersigned acknowledges that each of the Company, the Purchaser and the Depositary shall be entitled to deduct and withhold from the amounts otherwise payable to any person under the Plan of Arrangement or any amount contemplated therein, such amounts as it is required, or reasonably believes it is required, to deduct and withhold with respect to such payment under the *Income Tax Act* (Canada) or any provision of applicable Law (including any proposed change of applicable Law and any applicable assessing practices or administrative policies of a Governmental Authority) and remit such deduction and withholding amount to the appropriate Governmental

Authority. To the extent that amounts are so properly deducted, withheld and remitted, such deducted, withheld and remitted amounts shall be treated for all purposes of the Arrangement Agreement and the Arrangement as having been paid to such person in respect of which such deduction and withholding and remittance was made.

10. Time Limitation

Time is of the essence to submit your Letter of Transmittal. Subject to any applicable laws relating to unclaimed property, any certificate or DRS advice formerly representing Company Shares that is not deposited with all other documents as required by the Plan of Arrangement, or any payment made by way of cheque by the Depositary pursuant to the Plan of Arrangement that has been returned to the Depositary or that otherwise remains unclaimed on or before the day prior to the second anniversary of the Effective Date shall cease to represent a right or interest of or a claim by any former Registered Company Shareholder of any kind or nature against the Purchaser. On such date, the aggregate Consideration to which such former Registered Company Shareholder was ultimately entitled, or the claim to payment under the Plan of Arrangement that remains outstanding, as the case may be, shall be deemed to have been surrendered and forfeited to the Purchaser, for no consideration, and such rights shall thereupon terminate and be cancelled.

No dividend or other distribution declared or made after the Effective Time with respect to the SunocoCorp Units with a record date after the Effective Time shall be delivered to the holder of any unsurrendered certificate or DRS advice that, immediately prior to the Effective Time, represented outstanding Company Shares unless and until the holder of such certificate or DRS advice shall have complied with the applicable provisions of the Plan of Arrangement. Subject to applicable Law, at the time of such compliance, there shall, in addition to the delivery of a DRS advice representing the SunocoCorp Units to which such holder is thereby entitled, be delivered to such holder, without interest, the amount of the amount of the dividend with a record date after the Effective Time theretofore paid with respect to such SunocoCorp Units.

11. Important United States Tax Information

To prevent United States federal backup withholding on any payment made to a Registered Company Shareholder (or person acting on behalf of a Registered Company Shareholder) with respect to Company Shares pursuant to the Arrangement, you are required, if you are a U.S. Person for Tax Purposes (as defined below), to notify us of your current U.S. taxpayer identification number (“**TIN**”) (or the TIN of the person on whose behalf you are acting) and certify, under penalties of perjury, that: (1) such TIN is correct; (2) you are not subject to backup withholding; and (3) you are a U.S. Person for Tax Purposes, by properly completing, executing and returning the Form W-9 (which is enclosed with this Letter of Transmittal) as described more fully below. The TIN is generally the U.S. Social Security number or the U.S. federal employer identification number of the U.S. Person for Tax Purposes. The U.S. Person for Tax Purposes is required to furnish the TIN of the registered holder of the Company Shares. The instructions beginning on page 4 of the Form W-9 explain the proper certification to use if the Company Shares are registered in more than one name or are not registered in the name of the actual owner. The U.S. Person for Tax Purposes may write “Applied For” on the Form W-9 if the tendering person 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 U.S. Person for Tax Purposes writes “Applied For” on the TIN line of the Form W-9 and does not provide a TIN by the time of payment, such person may be subject to backup withholding on a portion of such payments. If you are a Registered Company Shareholder that is not a U.S. Person for Tax Purposes, you may be subject to backup withholding, as described in greater detail below, on payments received pursuant to the Arrangement unless you furnish the appropriate, properly completed and executed Internal Revenue Service (“**IRS**”) Form W-8, which may be obtained at the IRS website (www.irs.gov).

Backup withholding is not an additional tax. Amounts withheld are creditable against the Registered Company Shareholder’s regular U.S. federal income tax liability, if any, and any amount over-

withheld generally will be refundable to the Registered Company Shareholder, in each case, if the Registered Company Shareholder properly files a U.S. federal income tax return in a timely manner.

You are a **“U.S. Person for Tax Purposes”** if you are, for U.S. federal income tax purposes: (a) a citizen or a resident of the United States (including a U.S. resident alien); (b) a partnership, corporation, company, or association created or organized in the United States or under the laws of the United States (or any state thereof, including the District of Columbia); (c) an estate whose income is subject to U.S. federal income tax regardless of its source; or (d) a trust if: (i) 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 (ii) it has a valid election in effect under the applicable U.S. Treasury regulations to be treated as a U.S. person.

Certain U.S. Persons for Tax Purposes (including certain corporations) are exempt from backup withholding and reporting requirements. Such exempt holders should indicate their exempt status by entering in the correct “Exempt payee code” on line 4 in IRS Form W-9. See the instructions on page 3 of the Form W-9 for additional instructions. Each Registered Company Shareholder is urged to consult his or her own tax advisor to determine whether, in connection with the Arrangement, such holder is exempt from backup withholding and information reporting.

Failure to provide the required information on the Form W-9 or to provide a Form W-8, as applicable, may subject the Registered Company Shareholder to penalties imposed by the IRS and backup withholding of all or a portion of any payment received pursuant to the Arrangement. Serious penalties may be imposed for providing false information which, if willfully done, may result in fines and/or imprisonment.

Taxes withheld from the consideration paid pursuant to the Arrangement will be treated for all purposes as having been paid to the persons with respect to whom such amounts were withheld.

ANY REGISTERED COMPANY SHAREHOLDER WHO IS A U.S. PERSON FOR TAX PURPOSES AND WHO FAILS TO PROPERLY COMPLETE AND RETURN THE ENCLOSED FORM W-9, AND ANY REGISTERED COMPANY SHAREHOLDER WHO IS NOT A U.S. PERSON FOR TAX PURPOSES AND WHO FAILS TO PROPERLY COMPLETE AND RETURN THE APPROPRIATE FORM W-8, MAY BE SUBJECT TO BACKUP WITHHOLDING AT THE APPLICABLE STATUTORY RATE (CURRENTLY 24%) WITH RESPECT TO ALL OR A PORTION OF PAYMENTS MADE TO SUCH REGISTERED COMPANY SHAREHOLDER PURSUANT TO THE ARRANGEMENT AND MAY BE SUBJECT TO PENALTIES.

12. Direct Registration System

The SunocoCorp Units will be issued in book-entry form and held electronically through the Direct Registration System, or “DRS”. DRS is a system that allows you to hold your SunocoCorp Units you receive in “book-entry” form without having a physical share certificate issued as evidence of ownership. Instead, your SunocoCorp Units will be held in your name and registered electronically in SunocoCorp’s records, which will be maintained by its transfer agent. The Direct Registration System eliminates the need for shareholders to safeguard and store certificates, it avoids the significant cost of a surety bond for the replacement of, and the effort involved in replacing, physical certificate(s) that might be lost, stolen or destroyed and it permits/enables electronic share transactions.

If you receive SunocoCorp Units, you will receive a DRS advice(s) reflecting the number of book-entry SunocoCorp Units you received pursuant to the Plan of Arrangement.

13. Payment Entitlement Pickup Location

Pick-up instructions must be selected in Box A. Entitlements may be picked up at the office of the Depositary in Toronto, located at:

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

14. Privacy Notice

The Depositary 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 your and our clients' needs and for other lawful purposes relating to our services. The Depositary may transfer personal information to other companies in 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. 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. The Depositary 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 Specific Instructions 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"/> LLC. 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) _____ (Applies to accounts maintained outside the United States.)
	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. See instructions <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.

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

Social security number										
				-				-		
or										
Employer identification number										
				-						

Part II Certification

Under penalties of perjury, I certify that:

1. 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
2. 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
3. I am a U.S. citizen or other U.S. person (defined below); and
4. 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/individual on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation.
• Individual or	Individual/sole proprietor.
• Sole proprietorship	
• LLC classified as a partnership for U.S. federal tax purposes or	Limited liability company and enter the appropriate tax classification:
• LLC that has filed Form 8832 or 2553 electing to be taxed as a corporation	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 on 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 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
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 must also provide a Form W-9 to the trustee of the 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.

**Office of the Depositary
Computershare Investor Services Inc.**

By Hand or by Courier

320 Bay Street, 14th Floor
Toronto, ON M5H 4A6
Attention: Corporate Actions

By Mail

P.O. Box 7021
31 Adelaide St E
Toronto, ON M5C 3H2
Attention: Corporate Actions

Toll Free: 1-800-564-6253
International: 1-514-982-7555
E-Mail: corporateactions@computershare.com

Any questions and requests for assistance may be directed by Registered Company Shareholders to the Depositary at the telephone numbers, email address and locations set out above.