

LETTER OF TRANSMITTAL
for Common Shares of
PETAQUILLA COPPER LTD.
pursuant to the proposed Plan of Arrangement with
6910360 CANADA INC.
a direct, wholly-owned subsidiary of
INMET MINING CORPORATION

The Depositary (see back cover page for address and telephone numbers) or your broker or other financial advisor will be able to assist you in completing this Letter of Transmittal. Shareholders whose common shares are held in the name of an investment dealer, stockbroker, bank, trust company or other nominee should contact such nominee for assistance in depositing those common shares.

This Letter of Transmittal is for use by holders (“**Shareholders**”) of common shares (“**PTC Shares**”) of Petaquilla Copper Ltd. (“**PTC**”) in connection with the proposed plan of arrangement (the “**Arrangement**”) involving PTC, 6910360 Canada Inc. (“**Bidco**”) and the Shareholders, that is being submitted for approval at the special meeting of Shareholders to be held on November 26, 2008 (the “**Meeting**”). Shareholders are referred to the Notice of Special Meeting and Management Information Circular dated October 27, 2008 (the “**Circular**”) that accompanies this Letter of Transmittal. Capitalized terms used but not defined in this Letter of Transmittal that are defined in the Management Information Circular have the meaning set out in the Management Information Circular.

COMPUTERSHARE INVESTOR SERVICES INC. (THE “DEPOSITARY”)
(SEE THE BACK COVER PAGE FOR ADDRESS AND TELEPHONE NUMBER)
OR YOUR BROKER OR OTHER FINANCIAL ADVISOR WILL
BE ABLE TO ASSIST YOU IN COMPLETING THIS LETTER OF TRANSMITTAL

This Letter of Transmittal, properly completed and duly executed, together with all other required documents, must accompany all certificates for PTC Shares deposited for purchase pursuant to the Arrangement.

The Effective Date of the Arrangement is expected to occur on or about November 28, 2008. On the Effective Date, Shareholders (other than Bidco and Dissenting Shareholders) will be entitled to receive in exchange for each PTC Share Cdn. \$2.20 in cash (the “Arrangement Consideration”).

In order for Shareholders to receive the Arrangement Consideration, Shareholders are required to deposit the certificates representing the PTC Shares held by them with the Depositary along with a duly completed and executed copy of this Letter of Transmittal. A Shareholder who wishes to deposit PTC Shares pursuant to the Arrangement and whose PTC Shares are registered in the name of a broker, investment dealer, bank, trust company, trustee, administrator or other nominee should immediately contact such nominee in order to take the necessary steps to be able to deposit such PTC Shares pursuant to the Arrangement.

Please read carefully the Circular, Form of Proxy and the instructions set out below before completing this Letter of Transmittal.

TO: PETAQUILLA COPPER LTD.
AND TO: 6910360 CANADA INC.
AND TO: COMPUTERSHARE INVESTOR SERVICES INC., at its office set out below.

In connection with the Arrangement being considered for approval at the Meeting, the undersigned hereby surrenders to you the enclosed certificate(s) for PTC Shares, details of which are as follows: (Please print or type.)

Certificate Number(s)	Name in which Registered	Number of PTC Shares
Total:		

The undersigned hereby transmits herewith the certificate(s) described above for cancellation upon the Arrangement becoming effective.

NOTE: If the space provided above is insufficient, details may be listed on a separate schedule to this Letter of Transmittal.

IN CONSIDERATION FOR VALUE RECEIVED, the undersigned holder of PTC Shares represents and warrants that (i) the undersigned is the owner of the PTC Shares being deposited, (ii) such shares are owned by the undersigned free and clear of all mortgages, liens, charges, encumbrances, security interests and adverse claims, (iii) the undersigned has full power and authority to execute and deliver this Letter of Transmittal and to deposit, sell, assign, transfer and deliver the PTC Shares, (iv) the PTC Shares being deposited by the undersigned have not been sold, assigned or transferred, nor has any agreement been entered into to sell, assign or transfer any such PTC Shares to any other person, (v) the deposit of the undersigned’s PTC Shares complies with applicable laws, and (vi) unless the undersigned shall have revoked this Letter of Transmittal by notice in writing given to the Depository by no later than 5:00 p.m. (Toronto time) on the last Business Day preceding the date of the Meeting, the undersigned will not, prior to such time, transfer or permit to be transferred any of such deposited PTC Shares. **These representations and warranties shall survive the completion of the Arrangement.**

Except with respect to any proxy deposited regarding the vote on the Continuance Resolution and the Arrangement Resolution in connection with the Meeting, the undersigned hereby revokes any and all other 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 PTC Shares. No subsequent authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, will be granted with respect to the PTC Shares or any Other Securities.

Shareholders whose share certificates are not immediately available or who cannot deliver their share certificates and all other required documents to the Depository prior to the Effective Date should complete this Letter of Transmittal as fully as possible and return it, together with a letter explaining the loss, to the Depository. The Depository will assist in making arrangements for the necessary affidavit (which may include a bonding requirement) for payment of the Arrangement Consideration in accordance with the Arrangement.

The undersigned covenants and agrees under the terms of this Letter of Transmittal to execute, upon request of Bidco any additional documents, transfers and other assurances as may be necessary or desirable to duly complete the deposit of the PTC Shares and acknowledges that all authority herein conferred or agreed to be conferred is, to the greatest extent permitted by Law, irrevocable and may be exercised during any subsequent legal incapacity of such holder and shall, to the greatest extent permitted by Law, survive the death or incapacity, bankruptcy or insolvency of the holder and all obligations of the holder therein shall be binding upon the heirs, executors, administrators, attorneys, personal representatives, successors and assigns of such holder.

The undersigned instructs Bidco and the Depository to mail the cheque payable for such PTC Shares by first class mail, postage prepaid, or to hold such cheque for pick-up, in accordance with the instructions given below.

It is understood that, upon receipt of this Letter of Transmittal and of the certificate(s) representing the PTC Shares deposited herewith and following the Effective Date of the Arrangement, the Depository will send to the undersigned the cash payment for the PTC Shares or hold such cheque for pick-up in accordance with the instructions set out below.

By reason of the use by the undersigned of an English language form of Letter of Transmittal, the undersigned shall be deemed to have required that any contract evidenced by the Arrangement as accepted through this Letter of Transmittal, as well as all documents related thereto, be drawn exclusively in the English language. En raison de l'usage d'une version anglaise de la présente lettre d'envoi par le soussigné, ce dernier et les destinataires sont réputés avoir demandé que tout contrat attesté par l'arrangement, telle qu'elle est acceptée au moyen de cette lettre d'envoi, de même que tous les documents qui s'y rapportent, soient rédigés exclusivement en anglais.

If the Arrangement is not completed or proceeded with, the enclosed certificate(s) and all other ancillary documents will be returned forthwith to the undersigned at the address set out below in Box B or, failing such address to be specified, to the undersigned at the last address of the undersigned as it appears on the securities register of PTC.

Signature guaranteed by
(if required under Instruction 3):

Dated: _____

Authorized Signature

Signature of Shareholder or Authorized Representative — see Instructions 2, 3 and 4

Name of Guarantor (please print or type)

Name of Shareholder (please print or type)

Address (please print or type)

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

Daytime Telephone

Telephone (Work)

BLOCK A
(See Instructions 2 and 3)

ISSUE CHEQUE IN NAME OF
(please print or type):

(Name)

(Street Address and Number)

(City and Province or State)

(Country and Postal (Zip) Code)

(Tax Identification, Social Insurance or Social Security No.)

(Daytime Telephone)

BLOCK B
(See Instructions 2 and 3)

SEND CHEQUE (UNLESS BLOCK C IS
CHECKED TO (please print or type):

(Name)

(Street Address and Number)

(City and Province or State)

(Country and Postal (Zip) Code)

(Tax Identification, Social Insurance or Social Security No.)

(Daytime Telephone)

BLOCK C

HOLD CHEQUE(S) FOR PICK UP

BLOCK D
(in the event that the Arrangement is not completed)

(See Instruction 9)

Mail Certificate(s) to (pleas fill in address for mailing):

Hold Certificate(s) for pick-up at the office of the Depository listed below.

BLOCK E

Indicate whether you are a U.S. Shareholder or are acting on behalf of a U.S. Shareholder

The owner signing above represents that it is not a U.S. Shareholder and is not acting on behalf of a U.S. Shareholder.

The owner signing above represents that it is a U.S. Shareholder or is acting on behalf of a U.S. Shareholder.

A U.S. Shareholder is any Shareholder that is either (A) providing an address in Block "A" that is located within the United States or any territory or possession thereof, or (B) a U.S. person for United States federal income tax purposes.

If you are a U.S. Shareholder or are acting on behalf of a U.S. Shareholder, then in order to avoid United States backup withholding you must complete the Substitute Form W-9 included below or otherwise provide certification that you are exempt from backup withholding, as provided in the instructions. If you are a U.S. Shareholder but you are not a U.S. person for United States federal income tax purposes, then you must complete the appropriate Internal Revenue Service Form W-8 to avoid backup withholding. If you require a Form W-8, please contact the Depository.

**SUBSTITUTE FORM W-9
TO BE COMPLETED BY U.S. SHAREHOLDERS ONLY**

<p>SUBSTITUTE FORM W-9</p> <p>Request for Taxpayer Identification Number and Certification</p>	<p>Part 1 - Please provide your name in the box at right.</p> <p>Taxpayer Identification Number ("TIN") - ENTER YOUR TIN IN THE BOX AT RIGHT. (For most individuals, this is your social security number. If you do not have a TIN, see "Obtaining a Taxpayer Identification Number" in the Guidelines included in this form.) CERTIFY BY SIGNING AND DATING BELOW.</p>	<p>_____</p> <p>Name</p> <p>_____</p> <p>Social Security Number (If awaiting TIN, write "Applied For")</p> <p>OR</p> <p>_____</p> <p>Employer Identification Number (If awaiting TIN, write "Applied For")</p>
	<p>Part 2 - For U.S. Shareholders exempt from backup withholding, please write "exempt" here (see Instructions):</p>	
<p>Part 3 — Certification — Under penalties of perjury, I certify that:</p> <p>(1)The number shown on this form is my correct TIN (or I am waiting for TIN to be issued to me) and</p> <p>(2)I am not subject to backup withholding because (a) I am exempt from backup withholding, (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</p> <p>(3)I am a U.S. person (including a U.S. resident alien).</p> <p>Certificate 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.</p> <p>The IRS does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.</p> <p>Signature of U.S. person _____ Date _____, 200_</p>		

Note: Failure to furnish your correct TIN may result in a \$50 penalty imposed by the IRS and in backup withholding of 28% of the gross amount of consideration paid to you pursuant to the Arrangement. For additional details, please review the enclosed "Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9" that follow the instructions accompanying this Letter of Transmittal.

You must complete the following certificate if you wrote "Applied For" in Part 1 of Substitute Form W-9.

<p>CERTIFICATION OF AWAITING TAXPAYER IDENTIFICATION NUMBER</p> <p>I certify under penalties of perjury that a taxpayer identification number has not been issued to me, and either (a) I have mailed or delivered an application to receive a taxpayer identification number to the appropriate IRS Center or Social Security Administration Office or (b) I intend to mail or deliver an application in the near future. I understand that if I do not provide a TIN by the time of payment, 28% of the gross proceeds of such payment made to me will be withheld.</p> <p>Signature _____ Date _____, 200_</p>
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INSTRUCTIONS AND RULES

1. Use of Letter of Transmittal

- (a) It is recommended that this Letter of Transmittal (or manually signed facsimile thereof) together with accompanying certificate(s) representing PTC Shares be received by the Depository at the office specified on the back cover before 5:00 p.m. (Toronto Time) on November 24, 2008.
- (b) The method used to deliver this Letter of Transmittal and any accompanying certificates representing PTC Shares is at the option and risk of the holder surrendering them, and delivery will be deemed effective only when such documents are actually received. Bidco recommends that the necessary documentation be hand delivered to the Depository at the address specified on the back cover, and that a receipt be obtained. Shareholders whose PTC Shares are registered in the name of a broker, investment dealer, bank, trust company or other nominee should contact that nominee for assistance in depositing those PTC Shares.
- (c) Shareholders whose PTC Shares registered in the name of a broker, investment dealer, bank, trust company, trustee, administrator or other nominee should immediately contact such nominee in order to take the necessary steps to be able to deposit such PTC Shares pursuant to the Arrangement.

2. Signatures

- (a) This Letter of Transmittal must be filled in and signed by the holder of the PTC Shares or by such holder's duly authorized representative (in accordance with Instruction 4).
- (b) If this Letter of Transmittal is signed by the registered owner(s) of the PTC Shares, such signature(s) on this Letter of Transmittal must correspond with the name(s) as registered, or, if applicable, as written on the face of such certificate(s) representing the PTC Shares, in either case, without any change whatsoever, and any such certificate(s) need not be endorsed. If any PTC Shares are owned of record by two or more joint owners, all such owners must sign this Letter of Transmittal.
- (c) If this Letter of Transmittal is signed by a person other than the registered owner(s) of the PTC Shares:
 - (i) such deposited certificate(s) must be endorsed or be accompanied by an appropriate share transfer power of attorney duly and properly completed by the registered owner(s); and
 - (ii) the signature(s) on such endorsement or share transfer power of attorney must correspond exactly to the name(s) of the registered owner(s) as registered or as appearing on the certificate(s) and must be guaranteed as noted in Instruction 3 below.

3. Guarantee of Signatures

If this Letter of Transmittal is executed by a person other than the registered owner(s) of the PTC Shares, if the cheque is to be issued to a person other than such registered owner(s) (see Block A) or sent to an address other than the address of the registered owner(s) (see Block B) as shown on the register of holders of Shares maintained by or on behalf of PTC, such signature must be guaranteed by an Eligible Institution, or in some other manner satisfactory to the Depository.

An "Eligible Institution" means a Canadian Schedule 1 chartered bank, a major trust company in Canada, 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).

4. Fiduciaries, Representatives and Authorizations

Where this Letter of Transmittal is executed by a person acting as an executor, administrator, trustee or guardian or on behalf of a corporation, partnership or association or is executed by any other person acting in a representative

capacity, such person should so indicate when signing and this Letter of Transmittal must be accompanied by satisfactory evidence of the authority to act. Bidco or the Depositary, in their discretion, may require additional evidence of authority or additional documentation.

5. Payment and Delivery Instructions

In all cases, either Box “A” and Box “B” or Box “A” and Box “C” should be completed. If those boxes are not completed, the cheque for the PTC Shares or the certificate(s) in respect of the PTC Shares (if the Arrangement is not completed) will be mailed to the depositing Shareholder at the address of the Shareholder as it appears on the securities register of PTC.

6. Miscellaneous

- (a) If the space on this Letter of Transmittal is insufficient to list all certificates for PTC Shares, additional certificate numbers and numbers of PTC Shares may be included on a separate signed list affixed to this Letter of Transmittal.
- (b) If PTC Shares are registered in different forms (e.g. “John Doe” and “J. Doe”) a separate Letter of Transmittal should be signed for each different form of registration.
- (c) No alternative, conditional or contingent deposits of PTC Shares will be accepted.
- (d) Additional copies of this Letter of Transmittal may be obtained from the Depositary at the office listed below.
- (e) Before completing this Letter of Transmittal, you are urged to read the accompanying Circular and Form of Proxy.
- (f) PTC and Bidco reserve the right, if they so elect, in their absolute discretion, to instruct the Depositary to waive any defect or irregularity contained in any Letter of Transmittal received by them.
- (g) This Letter of Transmittal will be construed in accordance with and governed by the laws of the Province of Ontario and the federal laws of Canada applicable therein except that the Substitute Form W-9 will be construed in accordance with and governed by the federal income tax laws of the United States.

7. Assistance

The Depositary (see back page for address and telephone number) will be able to assist you with any questions you may have about this Letter of Transmittal.

8. Lost Certificates

If a PTC Share certificate has been lost or destroyed, this Letter of Transmittal should be completed as fully as possible and forwarded, together with a letter describing the loss, to the Depositary. The Depositary and/or the registrar and transfer agent for the PTC Shares will respond with the replacement requirements.

9. Return of Certificates

If the Arrangement does not proceed for any reason, any certificate(s) for PTC Shares received by the Depositary will be returned to you forthwith.

10. U.S. Shareholders and Substitute Form W-9

United States federal income tax law generally requires that a U.S. Shareholder who receives cash in exchange for Shares provide the Depositary with his or her correct Taxpayer Identification Number (“**TIN**”) or Employer

Identification Number (“EIN”), which, in the case of a holder of PTC Shares who is an individual, is generally the individual’s social security number. If the Depository is not provided with the correct TIN or EIN or an adequate basis for an exemption, as the case may be, such holder may be subject to penalties imposed by the Internal Revenue Service and backup withholding in an amount equal to 28% of the gross proceeds of any payment received hereunder. If withholding results in an overpayment of taxes, a refund may be obtained by the holder from the Internal Revenue Service.

To prevent backup withholding, each U.S. Shareholder must provide his or her correct TIN or EIN by completing the Substitute Form W-9 set out in this document, which requires such holder to certify under penalty of perjury: (1) that the TIN or EIN provided is correct (or that such holder is awaiting a TIN or EIN); (2) that (i) the holder is exempt from backup withholding; (ii) the holder has not been notified by the Internal Revenue Service that the holder is subject to backup withholding as a result of a failure to report all interest or dividends; or (iii) the Internal Revenue Service has notified the holder that the holder is no longer subject to backup withholding; and (3) that the holder is a U.S. person (including a U.S. resident alien).

Exempt holders are not subject to backup withholding requirements. To prevent possible erroneous backup withholding, an exempt holder must enter its correct TIN in Part 1 of Substitute Form W-9, write “Exempt” in Part 2 of such form, and sign and date the form. See the “Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9” (the “W-9 Guidelines”) that follow these instructions.

If a U.S. Shareholder does not have a TIN or EIN, such holder should: (i) consult the W-9 Guidelines for instructions on applying for a TIN or EIN; (ii) write “Applied For” in the space for the TIN in Part I of the Substitute Form W-9; and (iii) sign and date the Substitute Form W-9 and the Certificate of Awaiting Taxpayer Identification Number set out in this document. In such case, the Depository may withhold 28% of the gross proceeds of any payment made to such holder prior to the time a properly certified TIN or EIN is provided to the Depository, and if the Depository is not provided with a TIN within sixty (60) days, such amounts will be paid over to the Internal Revenue Service.

If the Substitute Form W-9 is not applicable to a U.S. Shareholder because such holder is not a U.S. person for United States federal income tax purposes, such holder will instead need to submit an appropriate and properly completed IRS Form W-8 Certificate of Foreign status, signed under penalty of perjury. An appropriate IRS Form W-8 (W-8BEN, W-8EXP or other applicable form) may be obtained from the Depository.

A U.S. SHAREHOLDER WHO FAILS TO PROPERLY COMPLETE THE SUBSTITUTE FORM W-9 SET OUT IN THIS LETTER OF TRANSMITTAL OR, IF APPLICABLE, THE APPROPRIATE FORM W-8 MAY BE SUBJECT TO BACKUP WITHHOLDING OF 28% OF THE GROSS PROCEEDS OF ANY PAYMENTS MADE TO SUCH HOLDER PURSUANT TO THE ARRANGEMENT AND MAY BE SUBJECT TO PENALTIES. ANY AMOUNT WITHHELD UNDER THE BACKUP WITHHOLDING RULES MAY BE CREDITED AGAINST YOUR U.S. FEDERAL INCOME TAX LIABILITY AND ANY EXCESS MAY BE REFUNDABLE IF THE PROPER INFORMATION IS PROVIDED TO THE IRS ON A TIMELY BASIS.

TO ENSURE COMPLIANCE WITH INTERNAL REVENUE SERVICE CIRCULAR 230, SHAREHOLDERS ARE HEREBY NOTIFIED THAT: (A) ANY DISCUSSION OF UNITED STATES FEDERAL TAX ISSUES IN THIS LETTER OF TRANSMITTAL IS NOT INTENDED OR WRITTEN TO BE RELIED UPON, AND CANNOT BE RELIED UPON BY SUCH SHAREHOLDERS, FOR THE PURPOSE OF AVOIDING PENALTIES THAT MAY BE IMPOSED ON SUCH SHAREHOLDERS UNDER THE INTERNAL REVENUE CODE; (B) SUCH DISCUSSION IS WRITTEN IN CONNECTION WITH THE PROMOTION OR MARKETING OF THE TRANSACTIONS OR MATTERS ADDRESSED HEREIN; AND (C) EACH SHAREHOLDER SHOULD SEEK ADVICE BASED ON ITS PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.

FOR U.S. SHAREHOLDERS ONLY
GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION
NUMBER ON SUBSTITUTE FORM W-9

Guidelines for Determining the Proper Identification Number for the Payee (You) to Give the Payer — Social security numbers have nine digits separated by two hyphens: i.e., 000-00-0000. Employee identification numbers have nine digits separated by only one hyphen: i.e., 00-0000000. The table below will help determine the number to give the payer. All “Section” references are to the Internal Revenue Code of 1986, as amended. “IRS” is the Internal Revenue Service.

For This Type of Account:	Give The Taxpayer Identification of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined fund, the first individual on the account ⁽¹⁾
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ⁽²⁾
4.a. The usual revocable savings trust account (grantor is also trustee)	The grantor-trustee ⁽¹⁾
b. So-called trust that is not a legal or valid trust under state law	The actual owner ⁽¹⁾
5. Sole proprietorship or disregarded entity	The owner ⁽³⁾
6. A valid trust, estate, or pension trust	The legal entity ⁽⁴⁾
7. Corporate	The corporation
8. Association, club, religious, charitable, educational, or other tax-exempt organization account	The organization
9. Partnership	The partnership
10. A broker or registered nominee	The broker or nominee
11. 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

(1) list first and circle the name of the person whose number you furnish. If only one person on a joint account has a social security number, that person’s number must be furnished.

(2) Circle the minor’s name and furnish the minor’s social security number.

(3) You must show your individual name, but you may also enter your business or “doing business as” name. You may use either your social security number or your employer identification number (if you have one).

(4) List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the taxpayer identification number of the personal representative or trustee unless the legal entity itself is not designated in the account title.)

NOTE: If no name is circled when there is more than one name, the number will be considered to be that of the first name listed.

OBTAINING A TAXPAYER IDENTIFICATION NUMBER

If you don’t have a taxpayer identification number, obtain Form SS-5, Application for a Social Security Card, or Form SS-4, Application for Employer Identification Number, by calling 1 (800) TAX-FORM, and apply for a number.

PAYEES EXEMPT FROM BACKUP WITHHOLDING

Payees specifically exempted from withholding include:

- (i) An organization exempt from tax under Section 501(a), an individual retirement account (IRA), or a custodial account under Section 403(b)(7), if the account satisfies the requirements of Section 401(f)(2).
- (ii) The United States or a state thereof, the District of Columbia, a possession of the United States, or a political subdivision or wholly-owned agency or instrumentality of any one or more of the foregoing.
- (iii) An international organization or any agency or instrumentality thereof.

(iv) A foreign government and any political subdivision, agency or instrumentality thereof.

Payees that may be exempt from backup withholding include:

- (i) A corporation.
- (ii) A financial institution.
- (iii) A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States.
- (iv) A real estate investment trust.
- (v) A common trust fund operated by a bank under Section 584(a).
- (vi) An entity registered at all times during the tax year under the Investment Company Act of 1940.
- (vii) A middleman known in the investment community as a nominee or custodian.
- (viii) A futures commission merchant registered with the Commodity Futures Trading Commission.
- (ix) A foreign central bank of issue.
- (x) A trust exempt from tax under Section 664 or described in Section 4947.

Payments of dividends and patronage dividends generally exempt from backup withholding include:

- (i) Payments to non-resident aliens subject to withholding under Section 1441.
- (ii) Payments to partnerships not engaged in a trade or business in the United States and that have at least one non-resident alien partner.
- (iii) Payments of patronage dividends not paid in money.
- (iv) Payments made by certain foreign organizations.
- (v) Section 404(k) payments made by an ESOP

Certain payments, other than payments of dividends, and patronage dividends, that are exempt from information reporting are also exempt from backup withholding. For details, see the regulations under sections 6041, 6041A, 6042, 6044, 6045, 6049, 6050A and 6050N.

Exempt payees described above must file a Substitute Form W-9 included in this Letter of Transmittal to avoid possible erroneous backup withholding. FILE THIS FORM WITH THE PAYER, FURNISH YOUR TAXPAYER IDENTIFICATION NUMBER, WRITE "EXEMPT" IN PART 2 OF THE FORM, SIGN AND DATE THE FORM AND RETURN IT TO THE PAYER.

PRIVACY ACT NOTICE – Section 6109 requires you to provide your correct taxpayer identification number to payers, who must report the payments to the IRS. The IRS uses the number for identification purposes and may also provide this information to various government agencies for tax enforcement or litigation purposes. Payers must be given the numbers whether or not recipients are required to file tax returns. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not furnish a taxpayer identification number to payer. Certain penalties may also apply.

For additional information, consult your tax consultant or the IRS.

Any questions or requests for assistance or additional copies of this Letter of Transmittal may be directed to the Depositary at the telephone numbers and address set forth below.

Computershare Investor Services Inc.

By Mail

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

By Registered Mail, Hand or by Courier

100 University Avenue
9th Floor
Toronto, ON
M5J 2Y1
Attention: Corporate Actions

Toll Free: 1-800-564-6253

E-Mail: corporateactions@computershare.com