

THIS LETTER OF TRANSMITTAL AND ELECTION FORM IS FOR USE ONLY IN CONNECTION WITH THE PLAN OF ARRANGEMENT INVOLVING TRANSALTA RENEWABLES INC., THE SHAREHOLDERS OF TRANSALTA RENEWABLES INC. AND TRANSALTA CORPORATION

IN ORDER TO BE EFFECTIVE, THIS LETTER OF TRANSMITTAL AND ELECTION FORM MUST BE VALIDLY COMPLETED, DULY EXECUTED AND RETURNED TO THE DEPOSITARY, COMPUTERSHARE INVESTOR SERVICES INC., BY THE ELECTION DEADLINE. IT IS IMPORTANT THAT YOU VALIDLY COMPLETE, DULY EXECUTE AND RETURN THIS LETTER OF TRANSMITTAL AND ELECTION FORM ON A TIMELY BASIS IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED HEREIN AND THE INFORMATION CIRCULAR OF TRANSALTA RENEWABLES INC. DATED AUGUST 25, 2023.



**LETTER OF TRANSMITTAL AND ELECTION FORM
FOR USE BY HOLDERS OF COMMON SHARES OF
TRANSALTA RENEWABLES INC.**

Please read carefully the instructions set out below and the Information Circular of TransAlta Renewables Inc. dated August 25, 2023 (the "Information Circular") before completing this Letter of Transmittal and Election Form.

**TO: TRANSALTA RENEWABLES INC.
AND TO: TRANSALTA CORPORATION
AND TO: COMPUTERSHARE INVESTOR SERVICES INC. (THE "DEPOSITARY"), AS
DEPOSITARY**

This Letter of Transmittal and Election Form (the "**Letter of Transmittal**") is for use by holders ("**Renewables Shareholders**") of common shares (the "**Renewables Shares**") of TransAlta Renewables Inc. ("**Renewables**") in connection with the proposed arrangement (the "**Arrangement**") involving, Renewables, the Renewables Shareholders and TransAlta Corporation ("**TransAlta**") pursuant to an arrangement agreement between TransAlta and Renewables dated July 10, 2023 (the "**Arrangement Agreement**"), the full text of which is attached as Appendix B to the Information Circular. Capitalized terms used but not defined in this Letter of Transmittal shall have the meanings given to them in the Information Circular.

The undersigned delivers to the Depositary the enclosed certificate(s) representing Renewables Shares to be exchanged for cash consideration of \$13.00 cash per Renewables Share ("**Cash Consideration**") and/or certificate(s) representing common shares of TransAlta ("**TransAlta Shares**") equal to 1.0337 TransAlta Shares per Renewable Share ("**Share Consideration**") pursuant to and in accordance with the Arrangement described in the Information Circular and subject to pro-rationing based on a maximum aggregate issuance of 46,441,779 TransAlta Shares (excluding any TransAlta Shares issuable in connection with the settlement of deferred share units of Renewables) and maximum aggregate Cash Consideration of \$800 million.

For the purposes of this Letter of Transmittal, any reference to a "certificate" shall include evidence of registered ownership of TransAlta Shares or Renewables Shares in a book-based system maintained by the registrar and transfer agent of the TransAlta Shares or the registrar and transfer agent of the Renewables Shares, 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.

DESCRIPTION OF CERTIFICATES DEPOSITED		
Certificate Number(s)	Name(s) in which Renewables Shares are Registered	Number of Renewables Shares Deposited
TOTAL		

(If space is not sufficient, please attach a list in the above form).

Some or all of my Renewables Share certificates have been lost, stolen or destroyed. Please review Instruction 7 for the procedure to replace lost or destroyed certificates. (Check box if applicable).

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

The undersigned:

1. acknowledges receipt of the Information Circular and represents and warrants that it has reviewed and understood the contents of the Information Circular;
2. represents and warrants the information provided herein is true, accurate and complete as of the date hereof;
3. represents and warrants that the undersigned is the registered legal owner of the above listed deposited Renewables Shares ("**Deposited Shares**") and has good title to the rights represented by the above mentioned certificates 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 deliver this Letter of Transmittal and to deposit, sell, assign, transfer and deliver the certificates representing the Deposited Shares;
4. represents and warrants that 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;
5. represents and warrants that the surrender of the Deposited Shares complies with applicable laws;
6. represents and warrants that the undersigned will not, prior to the Effective Date, transfer or permit to be transferred any of the Deposited Shares;
7. represents and warrants that the undersigned is resident in the jurisdiction set out in "Address of Renewables Shareholder" below;
8. directs the Depositary to issue or cause to be issued the Cash Consideration and/or Share Consideration to which the undersigned is entitled on completion of the Arrangement in the name indicated below and to send the Cash Consideration and certificates representing the Share Consideration to the address, or hold the same for pickup, or to wire the Cash Consideration, as indicated in this Letter of Transmittal, unless otherwise indicated under "Registration Instructions" or "Delivery Instructions" on page 6 of this Letter of Transmittal;
9. except for any proxy deposited with respect to the vote on any matter to be acted upon at the Meeting, 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. 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;

10. 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 TransAlta in its sole discretion and that such determination shall be final and binding. Further, the undersigned acknowledges that TransAlta 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 TransAlta to accept under the laws of any jurisdiction as well as the right to waive any defect or irregularity in the deposit of any Renewable Shares. In addition, the undersigned acknowledges that there is no duty or obligation on Renewables, TransAlta, the Depositary or any other person to give notice of any defect or irregularity in any deposit of Renewables Shares and no liability shall be incurred by any of them for failure to give such notice. The undersigned further acknowledges that TransAlta reserves the right to permit the procedure for the exchange of securities pursuant to the Arrangement to be completed other than as set forth in the Information Circular;
11. 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) representing Renewables Shares for the Cash Consideration and/or Share Consideration;
12. 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) 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 4 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 of Renewables;
13. acknowledges and understands that the undersigned will not receive the Cash Consideration or the certificate(s) representing the Share Consideration in respect of the Deposited Shares until the Arrangement is completed and until the certificate(s) representing the Deposited Shares owned by the undersigned are received by the Depositary at the address 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;
14. acknowledges that the covenants, representations and warranties of the undersigned contained herein shall survive the completion of the Arrangement;
15. acknowledges that Renewables or TransAlta 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: (i) stock exchanges or securities regulatory authorities; (ii) the Depositary, (iii) TransAlta; and (iv) legal counsel to either TransAlta or Renewables;
16. acknowledges that it has consulted or has had the opportunity to consult its own tax advisor with respect to the potential tax consequences to them of the Arrangement, including any elections to be made in respect thereof;
17. acknowledges that all authority conferred, or agreed to be conferred by the undersigned herein may be exercised during any subsequent legal incapacity of the undersigned and shall survive the death, incapacity, bankruptcy or insolvency of the undersigned and all obligations of the undersigned herein shall be binding upon any heirs, personal representatives, successors and assigns of the undersigned;
18. 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;

19. irrevocably constitutes and appoints each director and officer of Renewables and TransAlta and the Depositary and any other person designated by TransAlta in writing, the true and lawful agent and attorney of the undersigned to do such acts or take such actions in the name of or on behalf of the undersigned with respect to the exchange of the undersigned's cheque and/or certificate(s) representing the Cash Consideration and/or Share Consideration in accordance with the Arrangement (such power of attorney being deemed to be an irrevocable power coupled with an interest); and
20. acknowledges that if the Arrangement is completed, the deposit of Renewables Shares pursuant to this Letter of Transmittal is irrevocable.

Non-registered holders of Renewables Shares should contact their nominees (i.e. broker, investment dealer, trust company, bank or other registered holder) who hold certificates representing Renewables Shares on their behalf to arrange for the exchange of such certificates.

This box must be signed by the undersigned exactly as the name(s) appear(s) on the certificate(s) representing the Renewables Shares or by transferee(s) of original registered holder(s) authorized to become new registered holder(s) by certificates and documents transmitted 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 guaranteed by (if required under Instruction 4):

Dated: _____

Authorized Signature

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

Name of Guarantor
(please print or type)

Address of Renewables Shareholder

Address of Guarantor
(please print or type)

Daytime telephone number of Renewables Shareholder

Email address of Renewables Shareholder

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

Name of Renewables Shareholder
(please print or type)

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

ELECTION FOR RENEWABLES SHAREHOLDERS

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

OPTION A: Election to receive only Cash Consideration

The undersigned hereby elects, subject to proration in accordance with the Plan of Arrangement, to receive the Cash Consideration (being \$13.00 cash for each Renewables Share delivered herewith).

OPTION B: Election to receive only Share Consideration

The undersigned hereby elects to receive, subject to proration in accordance with the Plan of Arrangement, Share Consideration (on the basis of 1.0337 TransAlta Shares for each Renewables Share delivered herewith).

OPTION C: Election to receive Cash Consideration and Share Consideration

The undersigned hereby elects, subject to proration in accordance with the Plan of Arrangement, to receive Cash Consideration and Share Consideration, such that _____ of the Renewables Shares delivered herewith will be exchanged for Cash Consideration and _____ of the Renewables Shares be exchanged for Share Consideration.

The numbers inserted above must total the number of Renewables Shares submitted with this Letter of Transmittal, otherwise the numbers specified above will be pro-rated to total the number of Renewables Shares submitted with this Letter of Transmittal.

If no election is made, such Renewables Shareholder will be deemed to have elected to receive the consideration described under the heading "IF NO ELECTION IS MADE" set forth below.

Under the Arrangement, the maximum aggregate amount of Cash Consideration to be paid to Renewable Shareholders is \$800 million (the "**Maximum Cash Consideration**") and the maximum aggregate number of TransAlta Shares that may be issued to Renewables Shareholders is 46,441,779 (excluding any TransAlta Shares issuable in connection with the settlement of deferred share units of Renewables) (the "**Maximum Share Consideration**"). In the event that the Renewables Shareholders elect to receive more than the Maximum Cash Consideration, an adjustment will be made so that each Renewables Shareholder who elected or was deemed to have elected to receive Cash Consideration will instead receive TransAlta Shares for a portion of such Renewables Shareholder's Renewables Shares on a *pro rata* basis. In the event that the Renewables Shareholders elect or are deemed to elect to receive more than the Maximum Share Consideration, an adjustment will be made so that each Renewables Shareholder who elected or was deemed to have elected to receive TransAlta Shares will instead receive Cash Consideration for a portion of such Renewables Shareholder's Renewables Shares on a *pro rata* basis. **It is likely that elections made by many Renewables Shareholders will be subject to adjustment on a pro-rated basis.**

IF NO ELECTION IS MADE

If no election is selected, a holder of Renewables Shares will be deemed to have elected to receive the Share Consideration in respect of all of such holder's Renewables Shares.

The election made (or deemed to be made) by Renewables Shareholders as to the consideration to be received may have material income tax consequences and Renewables Shareholders are encouraged to consult with their own tax advisors as to their preferred election. For a general description of the Canadian federal income tax considerations (including the ability of certain Renewables Shareholders to make an election under section 85 of the *Income Tax Act* (Canada) jointly with TransAlta), and United States federal income tax considerations applicable to Renewables Shareholders who participate in the Arrangement, see the discussions under the headings "Certain Canadian Federal Income Tax Considerations" and "Certain United States Income Tax Considerations" in the Information Circular.

**BOX A
REGISTRATION INSTRUCTIONS
(See Instructions 3 and 4)**

Issue the cheque and/or certificates representing the Cash Consideration and/or Share Consideration to:

Name: _____
(please print)

Address: _____

(include postal or zip code)

Social Insurance Number: _____

**BOX B
DELIVERY INSTRUCTIONS
(See Instructions 3 and 4)**

Deliver the cheque and/or certificates representing the Cash Consideration and/or Share Consideration to:

Name: _____
(please print)

Address: _____

(include postal or zip code)

**BOX C
SPECIAL PICK-UP INSTRUCTIONS**

To be completed ONLY if the Cash Consideration and/or Share Consideration, to which the undersigned is entitled pursuant to the Arrangement is to be picked-up at an office of the Depository or the Cash Consideration is to be delivered via wire transfer.

- Check here if the certificate and/or cheque representing the Cash Consideration and/or Share Consideration are to be held for pick-up at the office of the Depository at which this Letter of Transmittal is deposited.
- Check here if the Cash Consideration is to be delivered via wire (Complete **Box E**).

**BOX D
STATUS AS UNITED STATES RENEWABLES SHAREHOLDER
(See "Important United States Tax Information" on page 10)**

ALL RENEWABLES 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 holder of Renewables Shares 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 Form W-9 included herein or the appropriate IRS Form W-8, as provided in Instruction 11.

BOX E
WIRE PAYMENT*

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

**Beneficiary Address (Note: PO Boxes will not be accept	**City	**Province/State	**Postal Code/Zip Code
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

****Beneficiary Bank/Financial Institution**

**Bank Address	**City	**Province/State	**Postal Code/Zip Code
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

IBAN Number (Europe)	Sort Code (GBP)	BSB Number	BIC Number
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Additional Notes and special routing instructions:

**** Mandatory fields**

INSTRUCTIONS

1. Delivery

To receive the Cash Consideration and/or Share Consideration on completion of the Arrangement, holders of Renewables Shares must deposit with the Depository (at one of the addresses specified on the last page hereof) a properly completed and duly executed Letter of Transmittal and original certificates representing their Renewables Shares, if applicable.

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 original certificates representing the Renewables Shares and all other documents required by the terms of the Arrangement must be received by the Depository at any of its offices specified on the back page of this document.
- (b) The method used to deliver this Letter of Transmittal and any accompanying certificate(s) representing Renewables Shares and all other required documents is at the option and risk of the person depositing the same, and delivery will be deemed effective only when such documents are actually received by the Depository. It is recommended that the necessary documentation be hand delivered to the Depository, at 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. **Renewables Shareholders whose Renewables Shares are registered in the name of a nominee should contact their stockbroker, investment dealer, bank, trust company or other nominee for assistance in depositing their Renewables Shares.**

3. Signatures

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

- (a) If this Letter of Transmittal is signed by the registered owner(s) of the accompanying certificate(s) representing Renewables Shares, such signature(s) on this Letter of Transmittal must correspond with the name(s) as registered or as written on the face of such certificate(s) representing Renewables Shares without any change whatsoever, and the certificate(s) need not be endorsed. If such transmitted certificate(s) representing Renewables 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 owner(s) of the Renewables Shares or if a cheque and/or certificate representing the Cash Consideration and/or Share Consideration is to be issued to a person other than the registered holder(s):
 - (i) such deposited certificate(s) representing Renewables Shares must be endorsed or be accompanied by an appropriate transfer power of attorney and properly completed by the registered owner(s); and
 - (ii) the signature(s) on such endorsement or power of attorney must correspond exactly to the name(s) of the registered owner(s) as registered or as appearing on the certificate(s) representing Renewables Shares and must be guaranteed as noted in Instruction 4 "*Guarantee of Signatures*" below.

4. Guarantee of Signatures

If this Letter of Transmittal is executed by a person other than the registered owner(s) of the Renewables Shares, or if the cheque and/or certificate representing the Cash Consideration and/or Share 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 Depository.

An "Eligible Institution" means a Canadian schedule 1 chartered bank, a member of the Securities Transfer Agent Medallion Program (STAMP), a member of the Stock Exchange Medallion Program (SEMP) or a member of the New York Stock Exchange Inc. Medallion Signature Program (MSP) (members of these programs are usually members of a recognized stock exchange in Canada, members of the Investment Industry Regulatory Organization of Canada, members of the National Association of Securities Dealers or banks and trust companies in the United States).

5. Fiduciaries, Representatives and Authorizations

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

6. Miscellaneous

- (a) If the space on this Letter of Transmittal is insufficient to list all certificates for Renewables Shares, additional certificate numbers and the number of Renewables Shares represented thereby may be included on a separate signed list affixed to this Letter of Transmittal.
- (b) If Renewables Shares are registered in different forms (e.g. "John Doe" and "J. Doe"), a separate Letter of Transmittal should be signed for each different registration.
- (c) No alternative, conditional or contingent deposits will be accepted. All depositing holders of Renewables Shares by execution of this Letter of Transmittal (or a copy thereof) waive any right to receive any notice by the Depository.
- (d) This Letter of Transmittal and any agreement resulting from this Letter of Transmittal will be construed in accordance with and governed by the laws of the Province of Alberta and the federal laws of Canada applicable therein.
- (e) The holder of the Renewables Shares covered by this Letter of Transmittal hereby unconditionally and irrevocably attorns to the non-exclusive jurisdiction of the courts of the Province of Alberta and the courts of appeal therefrom.
- (f) Additional copies of the Letter of Transmittal may be obtained on request and without charge from the Depository at its offices at the address listed on the back page of this document.

7. Lost Certificates

In the event any certificate which immediately prior to the Effective Time represented one or more outstanding Renewables Shares that were exchanged pursuant to the Arrangement shall have been lost, stolen or destroyed, upon the making of an affidavit of that fact by the person claiming such certificate to have been lost, stolen or destroyed, the Depository will issue and deliver in exchange for such lost, stolen or destroyed certificate the consideration deliverable in accordance with the Arrangement. The person who is entitled to receive such consideration shall, as a condition precedent to the receipt thereof, give a bond to TransAlta, Renewables and their respective transfer agents in form and substance satisfactory to TransAlta, Renewables and their respective transfer agents, and shall indemnify TransAlta, Renewables and their respective transfer

agents, to the reasonable satisfaction of such parties, 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. Fractional Interests

No certificates representing fractional TransAlta Shares shall be issued under the Arrangement. Where the aggregate number of TransAlta Shares issuable to a former registered Renewables Shareholder would result in a fraction of a TransAlta Share being issuable, such former registered Renewables Shareholder shall receive, in lieu of such fractional share, the nearest whole number of TransAlta Shares rounded down. In calculating such fractional interests, all former Renewables Shares registered in the name of or beneficially held by such former Renewables Shareholder or their nominee shall be aggregated without regard to any underlying beneficial ownership of such former Renewable Shares.

If the aggregate cash amount which a Renewables Shareholder is entitled to receive under the Arrangement would otherwise include a fraction of \$0.01, then the aggregate cash amount to which such Renewables Shareholder shall be entitled to receive shall be rounded down to the nearest whole \$0.01.

9. No Interest Payable, Currency

Under no circumstances will interest on the Cash Consideration and/or Share Consideration be paid by Renewables, TransAlta or the Depository by reason of any delay in paying the Cash Consideration and/or Share Consideration or otherwise.

The currency of the Cash Consideration will be in Canadian dollars.

10. Time Limitation

Subject to any applicable laws relating to unclaimed personal property, any certificate formerly representing Renewables Shares that is not deposited, together with all other documents required pursuant to the Plan of Arrangement, on the last Business Day before the third anniversary of the Effective Date shall cease to represent a right or claim of any kind or nature and the right of the former holder of such Renewables Shares to receive Share Consideration or Cash Consideration (or both) shall be deemed to be surrendered to TransAlta together with all dividends, distributions and any interest thereon held for such former holder, for no consideration, and such shares and rights shall thereupon be cancelled and the name of the former holder shall be removed from the register of holders of such shares.

11. Important United States Tax Information

To prevent United States federal backup withholding on any payment made to a Renewables Shareholder (or person acting on behalf of a Renewable Shareholder) with respect to Renewable 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 and executing the Form W-9 (which is provided below) 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 owner of the Renewables Shares. The instructions beginning on page 4 of the Form W-9 explain the proper certification to use if the Renewables 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 Renewables 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 Renewables Shareholder's regular U.S. federal income tax liability, and any amount over-withheld generally will be refundable to the Renewables Shareholder, in each case, if the Renewables 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: (1) a citizen or a resident of the United States (including a U.S. resident alien); (2) 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); (3) an estate whose income is subject to U.S. federal income tax regardless of its source; or (4) a trust if a U.S. court can exercise primary supervision over the trust's administration and one or more U.S. persons are authorized to control all substantial decisions of the trust (or certain other electing trusts).

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 Renewables 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 Renewables 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 RENEWABLES SHAREHOLDER WHO IS A U.S. PERSON FOR TAX PURPOSES AND WHO FAILS TO PROPERLY COMPLETE THE FORM W-9 SET OUT IN THIS FORM, AND ANY RENEWABLES SHAREHOLDER WHO IS NOT A U.S. PERSON FOR TAX PURPOSES AND WHO FAILS TO PROPERLY COMPLETE 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 HOLDER PURSUANT TO THE ARRANGEMENT AND MAY BE SUBJECT TO PENALTIES.

12. 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 you 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 100 University Avenue, Toronto, Ontario, M5J 2Y1. 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.

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**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.

Print or type.
See Specific Instructions on page 3.

	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above.	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P= Partnership) ▶ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should 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 FATCA reporting code (if any) <i>(Applies to accounts maintained outside the U.S.)</i>
	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. Also see *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.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, 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. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. 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).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if

you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

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

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the

same treaty under which you claimed exemption from tax as a nonresident alien.

2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the 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 under 4 above (for reportable interest and dividend accounts opened after 1983 only).

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

Also see Special rules for partnerships, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, 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 no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

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

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; do not leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (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.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must

complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

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

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
<ul style="list-style-type: none"> Corporation 	Corporation
<ul style="list-style-type: none"> Individual Sole proprietorship, or Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes. 	Individual/sole proprietor or single-member LLC
<ul style="list-style-type: none"> LLC treated as a partnership for U.S. federal tax purposes, LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes. 	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
<ul style="list-style-type: none"> Partnership 	Partnership
<ul style="list-style-type: none"> Trust/estate 	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)

2—The United States or any of its agencies or instrumentalities

3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

4—A foreign government or any of its political subdivisions, agencies, or instrumentalities

5—A corporation

6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession

7—A futures commission merchant registered with the Commodity Futures Trading Commission

8—A real estate investment trust

9—An entity registered at all times during the tax year under the Investment Company Act of 1940

10—A common trust fund operated by a bank under section 584(a)

11—A financial institution

12—A middleman known in the investment community as a nominee or custodian

13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address

differs from the one the requester already has on file, write 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 individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

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). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *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 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. 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 SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be

requested to sign by the withholding agent even if 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	actual owner ¹

For this type of account:	Give name and SSN of:
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 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 under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS

encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

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

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

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see 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 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or 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.

Visit 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 possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

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