

**How to complete CWT's
Investment Instructions for Exempt Market Products**

Investment Instructions for Exempt Market Products

TO: Canadian Western Trust Company ("CWT")

For Account Type (Choose only one): **RRSP** **RRIF** **TFSA**

Only one of the following can be selected. Please complete a separate form if more than one option is required.

Provide Account details and address
• if new account leave blank

Plan Number: 101010101 (the "Plan") Planholder Name: John Smith (the "planholder")
Holder Address: 555 Main St., Vancouver, B.C. V6V 1K1

[Please complete either Section A or Section B below]

A. Purchase

I hereby direct you to cause the Plan to subscribe for and purchase the following securities on the Terms and set forth below:

\$ amount for the purchase only, do not include fees on this line.

aggregate purchase price \$ 10,000.00 (the "Subscription Amount"),

100 - common shares of
describe securities and the number of securities (e.g., '100 common shares')

ABC Corporation (the "Exempt Market Products"); and
insert name of issuer (e.g., 'ABC Corporation')

remit the Subscription Amount to XYZ Law Firm whose
Transfer agent or law firm

receipt therefore will be a full and final discharge to you of the instructions contained in this document.

Complete ONLY one
• Part A or Part B

B. Choose only one:

Contribution in kind **Transfer in from another RRSP, RRIF or TFSA**

Only one of the following can be selected. Please complete a separate form if more than one option is required.

I hereby direct you to cause the Plan to acquire the following securities on the Terms and Conditions set forth below:

100 Common Shares of
describe securities and the number of securities (e.g., '100 common shares')

ABC Company (the "Exempt Market Products");
insert name of issuer (e.g., 'ABC Corporation')

at a price per Exempt Market Product of \$ 10.00 for a total
value of \$ 1000.00 (the "Total Value")
i.e., price per security multiplied by the number of securities

The price of an individual unit per the current Option Letter on file at CWT

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Terms and conditions:

1. The foregoing instructions are subject to the following terms, conditions, representations, warranties and covenants set out below, all of which are in addition to and not in substitution for any other term, condition, representation, warranty or covenant previously or hereafter given by me to CWT in relation to the Plan.
2. I hereby represent and warrant to you, as representations and warranties that will survive the purchase or acquisition of the Exempt Market Products by the Plan, as follows:
 - a. I am the annuitant, planholder, beneficiary or holder under or of the Plan;
 - b. each statement that I have declared to be true in each statutory declaration that I have made and given to you in connection with the purchase or acquisition of the Exempt Market Products by the Plan pursuant to these instructions (the "**Acquisition**") is true;
 - c. I deal at arm's length with the Issuer of the Exempt Market Products for the purposes of the *Income Tax Act* (Canada);
 - d. I have obtained such advice including, without limitation, such investment, financial, legal and tax advice, and carried out such due diligence and made such other inquiries, as I have considered appropriate in connection with the Acquisition to determine the advisability of the Acquisition in light of my personal circumstances, and have neither sought or obtained any such advice from you, nor requested or relied upon you to conduct such due diligence or make such other inquiries;
 - e. the Exempt Market Products, when Acquired and at all times thereafter while held in the Plan, will be a "qualified investment" for the Plan within the relevant definition of that term in the *Income Tax Act* (Canada) and regulations thereunder (collectively, the "**Tax Act**"), will not be a "prohibited investment" for the Plan as so defined;
 - f. the Subscription Amount or Total Value, as applicable, is and at the time of the Acquisition will be, equal to the fair market value of the Exempt Market Products now and at that time;
 - g. the Acquisition complies and will comply with all applicable securities laws and regulations.
3. I hereby covenant, acknowledge and confirm with and to you as follows:
 - a. CWT's sole role in connection with the Acquisition is to cause the Plan to purchase or acquire the Exempt Market Products in accordance with these instructions, and thereafter to hold them in the Plan as custodian and to provide administrative and custodial services to the Planholder with respect to the Plan as set forth in the Declaration of Trust;
 - b. CWT has neither undertaken any due diligence nor made any determination whatsoever as to the status of the Exempt Market Products as qualified investments or, "prohibited investment" for the Plan, under the relevant definitions of those terms in the Tax Act;
 - c. for so long as the Plan holds the Exempt Market Products I will be solely responsible, and CWT will have no responsibility, for ensuring that the Exempt Market Products at all times are a "qualified investment", and are never a "prohibited investment", for the Plan, and are appropriate investments for me in light of my personal circumstances;
 - d. I will promptly advise you if the Exempt Market Products at any time while held by the Plan cease to be a qualified investment or become a prohibited investment for the Plan;
 - e. I am aware that the Exempt Market Products may be a high risk investment and consequently that I may lose my entire investment therein;
 - f. I have read and am bound by CWT's "Exempt Market Products Processing Guide" (the "**Guide**") and, without limitation, will provide all documentation referred to therein, and all other documentation that you may from time to time require in connection with the Exempt Market Products, at the times and in the form required by you;
 - g. I am solely responsible for, and CWT is not in any way responsible for, determining the fair market value of the Exempt Market Products, and CWT has no obligation to, and does not intend to, verify such value or independently monitor any change thereto provided, however, that CWT may at any time and from time to time record the value of the Exempt Market Products appearing on its books or report such value to the Planholder based on such independent information as CWT may in its sole discretion determine.
 - h. I will provide to you at my expense, at any time and from time and in such form as you may require, such independent information, reports, opinions, statutory declarations or other evidence as you may in your discretion reasonably require to evidence or establish any matter pertaining to the Exempt Market Products or the Acquisition including, without limitation, with respect to
 - ⊗ the fair market value of the Exempt Market Products and, and
 - ⊗ the continued status of the Exempt Market Products as a qualified investment and, not a prohibited investment, for the Plan,and if I fail to do so CWT may, at its sole discretion, obtain such information, reports, opinions, statutory declarations or other evidence and charge all the costs thereof to the Plan; and
 - i. I have taken all steps necessary or advisable to ensure that the Exempt Market Products have been validly created and when Acquired will be validly issued and fully paid and non-assessable;

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4. I will pay to CWT such fees and other charges as are in effect from time to time in connection with the administration of the Plan including, without limitation, the acquisition or holding of the Exempt Market Products. Annual fees applied to the account will be paid to CWT via a Pre-Authorized Debit (PAD) form. This form must be received by CWT with all new investments if CWT does not have a current one on file for the Plan. The PAD form does not cover charges to the Plan other than annual fees. CWT reserves the right to decline investments until all required documentation, completed in its entirety and signed, has been received by CWT.
5. I agree that when I am under law required to convert the Plan to a RIF, or if the Plan is currently a RIF, if the Plan does not hold sufficient marketable assets to make the required annual payments, the Exempt Market Products will be deemed "non-qualified" and must be removed from the Plan. I understand that removing the Exempt Market Products from the Plan may have adverse tax consequences for which I hereby assume full responsibility.
6. I will at all times promptly and fully indemnify and save you harmless from and against any and all claims, costs, expenses, actions, penalties, fines, taxes, levies and any other loss of whatsoever nature incurred by any party resulting directly or indirectly from the Acquisition, the holding of the Exempt Market Products in the Plan, and the distribution or other removal of the Exempt Market Products from the Plan.
7. CWT is under no obligation now nor will it be in the future to supply, or advise with respect to, any information which may be in CWT's possession or which may come into its possession regarding the Exempt Market Products.
8. CWT may in its sole discretion refuse to cause the Plan to Acquire, or to continue to hold, the Exempt Market Products, and in connection therewith may cause the Exempt Market Products to be removed from the Plan.
9. It is solely my responsibility to ensure that any required certificate evidencing the Plan's ownership of the Exempt Market Products is delivered to CWT within 30 days after the Acquisition, failing which you may, at your discretion, remove the Exempt Market Products from the Plan. I understand that removing the Exempt Market Products from the Plan may have serious adverse tax consequences for which I am solely responsible or in respect of which I will indemnify you pursuant to the indemnity set out above.

Signature of Planholder

Date – (DD/MM/YYYY)

Sign and Date

Signature

Name of Witness

IMPORTANT: Please complete the Addendum on page 4, now required for all account types.

Send completed documents to:
600 – 750 Cambie St.
Vancouver, B.C., V6B 0A2
Attn: Securities Dept.

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**Addendum for
Exempt Market Products Purchases**

Provide Account details and address
• if new account leave blank

TO: CANADIAN WESTERN TRUST COMPANY ("CWT") I, John Smith
Name of signatory
of 555 Main St., Vancouver, B.C. V6V 1K1, hereby certify that:
Address

1. I am the holder (the "Holder") of account # 101010101 issued by CWT, and provide this Certificate in connection with the proposed acquisition (the "Acquisition") by the Plan of 100 Common Shares (the "Shares") in the capital of ABC Company (the "Corporation") in the knowledge and expectation that CWT will rely on it in its capacity as the issuer of the Plan.
and class of securities
Name of Company
2. Neither I nor any one or more persons (each a "Non-arm's length Person") with whom I do not deal at arm's length, as that phrase is understood for the purposes of the *Income Tax Act* (Canada) (the "Tax Act"), alone or in any combination, directly or indirectly,
 - (a) owns, or has an interest in or a right to acquire, 10% or more of the issued shares of any class of the capital stock of Corporation, or
 - (b) will own, or have an interest in or a right to acquire, 10% or more of the issued shares of any class of the capital stock of the Corporation after giving effect to the Acquisition.
3. Neither I nor any Non-arm's Length Person is a beneficiary of a trust or a member of a partnership that holds, or has an interest in or a right to acquire, one or more shares of any class of the capital stock of the Corporation that, together with the Shares, would result in me owning, directly or indirectly 10% or more of the issued shares of any one class of shares of the Corporation.
4. I am not aware of any other fact or circumstance that could reasonably lead to the conclusion that I do not deal at arm's length with the Corporation.
5. I am unaware of any one or more facts, proposals, plans, arrangements or understandings that could cause any statement made in paragraphs 2, 3 or 4, if made at any time within two years after the date hereof, to be untrue at that time.

AND I make this Certificate understanding it and conscientiously believing it to be true,
at the City of Vancouver, in the Province of British Columbia,
city Province
this 15th day of May, 20 09
Day Month Year

Holder's Signature

s Name

Witness's Signature

Sign and Date