

**SPECIAL INSTRUCTIONS FOR ARTICLES OF AMENDMENT OF
[CORPORATION]
(the "Corporation")**

SECTION 86 ROLLOVER

Resolved as a special resolution of the Corporation that the Articles of the Corporation be amended as follows:

1. Increasing the authorized capital of the Corporation by creating an unlimited number of new *[list classes of common shares to be created]* Common Shares without par value with the rights, conditions, restrictions and conditions set out below;
2. Decreasing the authorized capital of the Corporation by canceling and deleting the *[list classes of preferred shares to be deleted]* Preferred Shares previously authorized by the Articles;
3. Declaring that after giving effect to the foregoing, the Corporation shall be authorized to issue an unlimited number of *[list classes of common shares]* Common Shares, and an unlimited number of *[list classes of Preference shares]* Preference Shares;
4. Changing and converting the ### issued and outstanding *[insert class(es) and type(s) of common shares]* Common Shares, being all of the issued and outstanding Common Shares of the Corporation (the "Old Common Shares") into #### *[insert class and type of new shares]*, as of the Reorganization Date hereinafter defined, as follows:
 - (a) the "Reorganization Date" shall be *[insert reorganization date]*, or such other date as is mutually acceptable to the Directors of the Corporation and the holders of the Old Common Shares;
 - (b) ### Class ___ Preference Shares shall be issued in return for each Class ___ Common Share surrendered for cancellation, for a total of ### Class ___ Preference Shares issued and outstanding (the "Replacement Shares");
 - (c) the Replacement Shares shall only be issued on the Reorganization Date in exchange for the then existing Old Common Shares of the Corporation, in accordance with Section 86 of the *Income Tax Act (Canada)*, on the basis herein set out;
 - (d) the Directors of the Corporation shall fix the paid up capital of the Replacement Shares as of the Reorganization Date at \$###.## pursuant to Sub-Section 24(3) of the *Ontario Business Corporations Act*;
 - (e) if, notwithstanding the manner in which the Directors have determined the paid-up capital for the Replacement Shares, any governmental taxing authority having jurisdiction issues or proposes to issue assessments or reassessments of additional liability for taxes or any other subject by reason of asserting that the paid-up capital of the Replacement Shares is greater than or less than the paid-up capital determined by the Directors hereunder, then the paid-up capital shall be increased or decreased by the difference so determined, but only to the extent that the paid-up capital so revised is accepted by the taxing authority, the Corporation, and the holders of the Replacement Shares, or failing such acceptance, is established by courts having jurisdiction in the matter after all rights or appeal having been exhausted or expired without appeal by such taxing authority, the Corporation or the said holders; in the event there is an adjustment to the paid-up capital as so provided for, such adjustment shall be deemed to be made nunc pro tunc with effect as of the Reorganization Date and all adjustments proper between the Corporation and any holder or previous holders of the Old Common Shares or the Replacement Shares shall take place immediately following the final determination of such adjustment;

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