



# **TAX ELECTION FILING PACKAGE**

**For former holders of trust units of Trilogy Energy Trust  
who received common shares of Trilogy Energy Corp.**

**ARRANGEMENT OF FEBRUARY 5, 2010**

**between**

**Trilogy Energy Trust**

**and**

**Trilogy Energy Corp.**

*Important warning to former holders of trust units of Trilog Energy Trust in regards to the information presented in this package*

The information included in this Tax Election Filing Package is provided for illustration purposes only and is not binding on the tax authorities. Former holders of trust units ("Trust Units") of Trilog Energy Trust (the "Trust") are solely responsible for the proper completion and filing of tax election forms. The obligations of Trilog Energy Corp. ("New Trilog") are limited to executing tax election forms that have been provided to it on or before May 6, 2010 and returning such tax election forms to former holders of Trust Units for filing with the appropriate tax authorities. New Trilog will not review such tax election forms for accuracy and former holders of Trust Units are therefore urged to consult their own tax advisors. New Trilog, the Trust and their respective advisors or agents shall not incur any liability in respect of the accuracy of such information.

The instructions contained in this Tax Election Filing Package are of a general nature only and are not intended to be, and should not be construed to be, legal, business or tax advice to any particular former holder of Trust Units.

The requirements of the *Income Tax Act* (Canada) with respect to joint tax elections are complex and contain numerous technical requirements. A former holder of Trust Units is urged to consult its own tax advisor for advice, including advice with respect to:

- whether or not the former holder is an Eligible Unitholder (as defined on page 3 of this Tax Election Filing Package);
- whether or not the former holder should make the federal election pursuant to subsection 85(1) or subsection 85(2) of the *Income Tax Act* (Canada) (the "**Joint Tax Election**"), or any other relevant provincial or territorial election, in respect of the exchange of Trust Units with New Trilog for common shares of New Trilog ("**New Trilog Common Shares**");
- the proper completion, delivery and filing of the form necessary to make the Joint Tax Election (the "**Joint Tax Election Form**") and any equivalent provincial or territorial forms, and any other relevant documents or information, including the calculation of the adjusted cost base of the Trust Units exchanged (see instruction #10 of the section "*Instructions to help you complete your Joint Tax Election Form*");
- the deadline applicable to the former holder's particular circumstances for filing the Joint Tax Election Form with the appropriate tax authorities;
- whether or not the former holder held its Trust Units as capital property at the time of the exchange (see instruction #5 of the section "*Instructions to help you complete your Joint Tax Election Form*"); and
- whether or not the former holder might have acquired its Trust Units in a non-arm's length transaction for the purposes of the *Income Tax Act* (Canada) (see instruction #6 of the section "*Instructions to help you complete your Joint Tax Election Form*").

**As a general rule, if the adjusted cost base (i.e. your cost for tax purposes) of your Trust Units exceeds the fair market value of the New Trilogy Common Shares received upon the exchange of your Trust Units, there would normally be no benefit in making the Joint Tax Election.**

Former holders of Trust Units that are corporations, trusts, estates or partnerships should consult their own legal advisors for advice as to whether the representative signing the Joint Tax Election Form (and any other relevant provincial or territorial forms) has the proper authorization (see instruction #16 of the section "*Instructions to help you complete your Joint Tax Election Form*").

None of the Trust, New Trilogy or their respective advisors or agents will be responsible or liable for any taxes, interests, penalties, damages or expenses resulting from the failure by anyone to properly complete or file a Joint Tax Election Form in the form and manner and within the time prescribed by the relevant tax laws.

**February 5, 2010**

**To: Former holders of Trust Units who exchanged Trust Units for New Trilogy Common Shares pursuant to the Plan of Arrangement approved at the special meeting of unitholders of the Trust on February 4, 2010 and completed on February 5, 2010 (the "Arrangement")<sup>1</sup>.**

This Tax Election Filing Package is addressed to former holders of Trust Units who exchanged their Trust Units solely for New Trilogy Common Shares pursuant to the Arrangement.

Former holders of Trust Units who are "Eligible Unitholders" (explained below), who held their Trust Units as capital property and who make a Joint Tax Election with New Trilogy in respect of their Trust Units may obtain a full or partial tax deferral (rollover) on any capital gain otherwise arising upon the exchange of their Trust Units for New Trilogy Common Shares.

### **WHO IS AN ELIGIBLE UNITHOLDER?**

Only an "Eligible Unitholder" is entitled to make a Joint Tax Election in respect of the exchange of its Trust Units for New Trilogy Common Shares.

An "Eligible Unitholder" is a former holder of Trust Units who, at the time of the exchange of Trust Units for New Trilogy Common Shares pursuant to the Arrangement:

- was a resident of Canada for the purposes of the *Income Tax Act* (Canada), including a partnership all of the members of which were residents of Canada for the purposes of the *Income Tax Act* (Canada); and
- was not exempt from tax under Part I of the *Income Tax Act* (Canada).

**No Joint Tax Election will be made by New Trilogy with a former holder of Trust Units who is not an Eligible Unitholder. For the remainder of this Tax Election Filing Package, it is assumed that you are an Eligible Unitholder and that you held your Trust Units as capital property.**

### **TAX CONSEQUENCES OF MAKING A JOINT TAX ELECTION**

The amount you elect in the Joint Tax Election, referred to as the "Elected Amount", will be treated as the proceeds of disposition of your Trust Units. However, there are certain limitations in the *Income Tax Act* (Canada) regarding the Elected Amount. These limitations are discussed below at instruction #11 of the section "*Instructions to help you complete your Joint Tax Election Form*".

You should not realize a capital gain on the exchange of your Trust Units with New Trilogy, provided that the Elected Amount does not exceed the sum of (i) the aggregate adjusted cost base (i.e., your cost for tax purposes) of your Trust Units immediately before the exchange and (ii) any reasonable costs of disposition. You will realize a capital gain to the extent that the Elected Amount exceeds such adjusted cost base and any reasonable costs of disposition.

For further information, please see the discussion in the Management Information Circular of the Trust dated January 6, 2010 under the heading "*Certain Canadian Federal Income Tax Considerations*".

<sup>1</sup> The Arrangement is described in the Management Information Circular of Trilogy Energy Trust dated January 6, 2010, if you need more information.

## PROCEDURE FOR MAKING A VALID JOINT TAX ELECTION

If you are an Eligible Unitholder that is not a partnership, to make the Joint Tax Election, you must properly complete and execute two (2) copies of the Joint Tax Election Form (Form T2057) and ensure that such duly completed copies together with a self-addressed stamped envelope are received by New Trilogy by May 6, 2010. Each copy of the Joint Tax Election Form must be signed by the Eligible Unitholder and must include: (i) the required information concerning the Eligible Unitholder, (ii) the details of the number and fair market value of the Trust Units transferred in respect of which the Eligible Unitholder is making the Joint Tax Election, and (iii) the applicable Elected Amounts for such Trust Units.

New Trilogy will execute one copy of the Joint Tax Election Form which appears correct and complete and return that copy of the executed Joint Tax Election Form to you within 30 days following its receipt by New Trilogy. For your Joint Tax Election to be valid, you will then be required to file such copy with the Canada Revenue Agency (the "CRA"). Please note that New Trilogy is not obligated to sign Joint Tax Election Forms received after May 6, 2010. You should ensure that New Trilogy has received the duly completed forms on or before that date.

For this purpose, you may obtain on-line a partially completed Form T2057, referred to as the "Joint Tax Election Form (T2057)" on New Trilogy's website at [www.trilogyenergy.com](http://www.trilogyenergy.com), and print two (2) copies of such electronically completed forms. Do not forget to sign the two (2) copies of the duly completed Joint Tax Election Form (see instruction #16 of the section "*Instructions to help you complete your Joint Tax Election Form*").

## FILING OF COMPLETED AND EXECUTED JOINT TAX ELECTION FORM WITH CRA

For the CRA to accept a Joint Tax Election without a late filing penalty being paid by you, the Joint Tax Election Form, duly completed and executed by both you and New Trilogy, must be received by the CRA at the applicable Tax Centre on or before the earliest due date for the filing of either New Trilogy's or your income tax return for the taxation year that includes February 5, 2010 (the date of the exchange). The appropriate Tax Centre is determined by the geographical area in which you reside; please refer to the list of Tax Centres attached as Schedule A.

In the absence of a transaction or event concurrent with or subsequent to February 5, 2010 but prior to January 1, 2011 that results in a taxation year end for New Trilogy, the taxation year of New Trilogy that includes February 5, 2010 is expected to end on December 31, 2010. **In such circumstances, the Joint Tax Election Form generally must, in the case of an Eligible Unitholder who is an individual (other than a trust), be received by the tax authorities by April 30, 2011 (being generally the deadline when such individuals are required to file tax returns for the 2010 taxation year).** You are strongly advised to consult your own tax advisor as soon as possible respecting the deadlines applicable to your personal circumstances, including any deadlines under any provincial or territorial tax legislation for provincial or territorial tax elections. Filing the Joint Tax Election Form after the due date will subject you to penalties under the *Income Tax Act* (Canada). You should keep a copy of any forms so filed for your records.

Regardless of such deadlines, your properly completed Joint Tax Election Form must be received by New Trilogy by May 6, 2010. If you do not ensure that New Trilogy has received your properly completed Joint Tax Election Form by May 6, 2010, you may not be able to benefit from the rollover provisions of the *Income Tax Act* (Canada) and any applicable provincial or territorial tax legislation.

## **PARTICULAR CIRCUMSTANCES AND PROVINCIAL OR TERRITORIAL TAX ELECTIONS**

### *1) Particular circumstances - Trust Units held in Co-Ownership*

Where Trust Units were held in co-ownership and two or more of the co-owners wish to make the Joint Tax Election, a co-owner designated for such purpose, referred to as the "Designated Co-Owner", must ensure receipt of the following documents by New Trilogy:

- a written designation signed by each co-owner wishing to make the Joint Tax Election, authorizing the Designated Co-Owner to execute and file Form T2057 on behalf of those co-owners;
- two copies of Form T2057 for each co-owner signed by the Designated Co-Owner; and
- a list containing the names, addresses and social insurance numbers or tax account numbers of each electing co-owner.

**New Trilogy will take no action to verify the validity of any such documents or the information contained therein.**

### *2) Particular circumstances - Trust Units held as Partnership Property*

Eligible Unitholders that are partnerships must complete Form T2058 and may generally refer to the detailed instructions below regarding the completion of the Joint Tax Election Form. However, there may be some differences in the information that is required and the order of presentation of such information. Eligible Unitholders that are partnerships seeking to make the Joint Tax Election should consult with their own tax advisors for advice respecting the procedure for completing forms applicable to partnerships.

Where Trust Units were held as partnership property and the partnership wishes to make the Joint Tax Election, a partner designated by the partnership, referred to as the "Designated Partner", must ensure receipt of the following documents by New Trilogy:

- a written designation signed by each partner, authorizing the Designated Partner to execute and file Form T2058 - particular partnerships may have their own form of authorization;
- two copies of Form T2058 executed by the Designated Partner on behalf of all members of the partnership (Form T2058 can be obtained on the CRA's web site at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca)); and
- a list containing the names, addresses, and social insurance numbers or tax account numbers of each partner.

**New Trilogy will take no action to verify the validity of any such documents or the information contained therein.**

### *3) Provincial or Territorial Tax Elections*

Certain Eligible Unitholders may be required to file an equivalent provincial or territorial election form for provincial or territorial income tax purposes in addition to the Joint Tax Election Form. Eligible Unitholders should consult their own tax advisors in this regard.

New Trilogy will make a joint tax election with an Eligible Unitholder under the provisions of any relevant provincial or territorial income tax law having similar effect to section 85 of the *Income Tax Act* (Canada). It will be the sole responsibility of each Eligible Unitholder who wishes to make such separate election to obtain the appropriate provincial or territorial election forms and to duly complete and submit such forms along with any relevant documents to New Trilogy by May 6, 2010.

# **Form T2057**

**Election on disposition of property by a  
taxpayer to a taxable Canadian corporation**

**Instructions to help you complete your  
Joint Tax Election Form**

**CAUTION: You are urged to consult your own tax advisor.**

**INSTRUCTIONS  
FOR COMPLETING JOINT TAX ELECTION FORM T2057**

The instructions set out below DO NOT APPLY TO YOU if you are a partnership.<sup>1</sup>

**SECTION 1 – Identification (page 1 of the form)**

Name of taxpayer (transferor) (print)						Social insurance number or Business Number					
Address						Postal code					
Tax year of taxpayer for the period from		Year	Month	Day	to	Year	Month	Day	Tax services office		
Name of co-owner(s), if any (if more than one, attach schedule giving similar details) (print)						Social insurance number					
Address						Postal code		Tax services office			
Name of corporation (transferee) (print) <b>Trilogy Energy Corp.</b>						Business Number					
Address <b>1400, 332 – 6th Avenue S.W., Calgary, AB</b>						Postal code <b>T2P 0B2</b>					
Tax year of corporation for the period from		Year	Month	Day	to	Year	Month	Day	Tax services office		
		<b>2010</b>	<b>01</b>	<b>01</b>		<b>2010</b>	<b>12</b>	<b>31</b>	<b>Calgary</b>		
Name of person to contact for additional information						Area code		Telephone number			

1. Indicate:
  - (a) your name;
  - (b) your social insurance number or business number;
  - (c) your complete address and postal code;
  - (d) your taxation year that includes February 5, 2010. For most individuals, the applicable taxation year will be January 1, 2010 to December 31, 2010; and
  - (e) your Tax Services Office (this is determined by the geographical area in which you reside; please refer to the list of Tax Services Offices on the Canada Revenue Agency's website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca)).
  
2. Only complete this section if your Trust Units were held in co-ownership (including joint-ownership but not as partnership property). Please see additional requirements described on page 5 under "*Particular Circumstances - Trust Units held in Co-Ownership*".
  
3. Insert the name and telephone number of a person the CRA can contact for additional information in connection with the Joint Tax Election (whether your name or the name of your tax advisor or authorized representative).

<sup>1</sup> Eligible Unitholders that are partnerships should read the comments under "*Particular Circumstances - Trust Units held as Partnership Property*" on page 5 of this Tax Election Filing Package. Such holders should complete Form T2058, which can be obtained on the Canada Revenue Agency's website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca).

SECTION 2 – Penalties (page 1 of the form)

**Penalty for late-filed and amended elections**

An election that is filed after its due date is subject to a late-filing penalty. Form T2057 can be filed within 3 years after its due date if an estimate of the penalty is paid at the time of filing. Form T2057 can also be amended or filed after the 3-year period, but in these situations, a written explanation of the reason the election is amended or late-filed must be attached for consideration by the Minister and an estimate of the applicable penalty must be paid when this election is filed.

Calculation of late-filing penalty:

Fair market value of property transferred .....		
Less: agreed amount .....		
Difference .....	0.00	A
Amount A x 1/4 x 1% x N* ( N* _____ ) .....	0.00	B
\$100 x N* .....	0.00	C

\* N represents the sum of each month or each part of a month in the period from the due date to the actual filing date. Amount C cannot exceed \$8,000.

Late-filing penalty is the lesser of B and C above ..... 0.00

Make a cheque or money order payable to the Receiver General. **Specify "T2057"** on the remittance and, to ensure proper credit, please indicate the name and social insurance number of the taxpayer, or Business Number if a corporation.

Amount enclosed \_\_\_\_\_

Unpaid amounts including late-filing penalties are subject to daily compound interest, at a prescribed rate.

**Do not use this area**

4

4. Only complete this section if you are filing the Joint Tax Election Form after its filing due date. See page 4 of this Tax Election Filing Package under the heading "*Filing of Completed and Executed Joint Tax Election Form with CRA*".

**SECTION 3 – Information required (page 2 of the form)**

Information required		
<p>On the following page, list, describe, and state the fair market value of transferred properties. The description and fair market value of the consideration received has to be shown opposite the related property transferred. Where the transferred property is a partnership interest, attach a schedule of the calculation of the adjusted cost base. If space on the form is insufficient, attach schedules giving similar details. You have to designate the order of disposition of each depreciable property. With this election you do not have to file the following materials: schedules supporting this designation, documentation relating to the responses to the questions below, and a brief summary of the method of evaluating the fair market value of each property transferred. However you have to keep them as the Canada Revenue Agency may ask to see them at a later date.</p>		
1- Is there a written agreement relating to this transfer? .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
2- Does a price adjustment clause apply to any of the properties? (See the Interpretation Bulletin IT-169 for details.) .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> no
3- Do any persons other than the taxpayer own or control directly or indirectly any shares of any class of the transferee? .....	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
4- Does a non-arm's length rollover exist between 2 or more corporations? .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
a) Have all or substantially all (90% or more) of all the properties of the corporation(s) been transferred to the transferee corporation? .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
5- Is the taxpayer a non-resident of Canada? .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
6- Are any of the properties transferred capital properties? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>If yes</b>		
a) have they been owned continuously since Valuation-Day (V-Day)? .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b) have they been acquired after V-Day in a transaction considered not to be at arm's length? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
c) since V-Day, has the taxpayer or any person from whom shares were acquired in a non-arm's length transaction received any subsection 83(1) dividends for transferred shares? (If <b>yes</b> , provide details of amounts and dates received and attach a schedule.) .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
7- Is the agreed amount of any of the transferred properties based on an estimate of fair market value on V-Day? .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
a) If <b>yes</b> , does a formal documented V-Day value report exist? .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
8- Has an election under subsection 26(7) of the <i>Income Tax Application Rules</i> (Form T2076) been filed by or on behalf of the taxpayer? .....	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Where shares of the capital stock of a private corporation are included in the property disposed of, provide the following:		
Name of corporation (print)	Business Number	Paid-up capital of shares transferred
<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

5

6

5. Generally, you must select "yes", except if you held your Trust Units in the course of carrying on a business as defined in IT-459<sup>1</sup>. In case of doubt, consult your tax advisor.
6. Check the "yes" box if you acquired your Trust Units in a transaction considered not to be "at arm's length" for the purpose of the *Income Tax Act* (Canada); otherwise, check the "no" box. Whether your Trust Units were acquired in a non-arm's length transaction is a question of fact and law. Circumstances in which individuals are considered not to be dealing at arm's length include when they are connected by blood relationship, marriage or common-law partnership or adoption. In case of doubt, consult your tax advisor.

<sup>1</sup> Interpretation Bulletin IT-459 "Adventure or Concern in the Nature of Trade" (September 8, 1980).

SECTION 4 – Description of shares received (page 2 of the form)

Description of shares received					
Number of shares transferor received	Class of shares	Redemption value per share	Paid-up capital	Voting or non-voting	Are shares Retractable ? *
7	Common Shares	0.00	Determined under	Voting	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			85 (2.1) ITA		<input type="checkbox"/> Yes <input type="checkbox"/> No
					<input type="checkbox"/> Yes <input type="checkbox"/> No
					<input type="checkbox"/> Yes <input type="checkbox"/> No
					<input type="checkbox"/> Yes <input type="checkbox"/> No

\*Retractable means redeemable at the option of the holder.

7. Insert the number of New Trilogy Common Shares that you received in exchange for the Trust Units. Under the Arrangement, Trust Units were exchanged for New Trilogy Common Shares on a one-for-one basis.

**SECTION 5 – Particulars of Eligible Property Disposed of and Consideration Received (page 3 of the form.)**

	Property Disposed of				Agreed Amount (can not be zero) B	Amount to be reported B – A If greater than 0 see Note 4	Consideration Received		
	Description	Elected Amount Limits		Non-share			Share	Fair Market Value of Total consideration	
		Fair Market Value	A	Description			Number and Class		
Capital Property Excluding Depreciable Property	(Brief legal) <b>8</b>	\$ <b>9</b>	\$ (See Note 1) <b>10</b>	\$ <b>11</b>	\$ <b>12</b> 0	<b>13</b>	<b>14</b>	\$ <b>15</b>	
	Trust Units of Trilogy Energy Trust				0		Common Shares of Trilogy Energy Corp.		
					0				
Inventory Excluding Real Property	(Kind)		(Cost Amount)		0				
					0				

8. Insert the number of Trust Units that you exchanged pursuant to the Arrangement for New Trilogy Common Shares. Under the Arrangement, Trust Units were exchanged for New Trilogy Common Shares on a one-for-one basis.

9. Insert the fair market value (at the time of the exchange) of the Trust Units that you exchanged pursuant to the Arrangement for New Trilogy Common Shares.

This amount should be equal to the amount that is inserted at instruction #15, which is the aggregate fair market value of the New Trilogy Common Shares received upon the exchange.

Based on the opening price for Trust Units on the Toronto Stock Exchange as reported by TSX Marketdata for February 5, 2010, New Trilogy believes that Cdn. \$8.50 could represent a reasonable fair market value for each Trust Unit.

10. Insert the total adjusted cost base of the Trust Units to you (i.e. your cost for tax purposes), calculated immediately before the exchange of the Trust Units pursuant to the Arrangement.

11. Insert the Elected Amount which, subject to certain limitations contained in the *Income Tax Act* (Canada), will be treated as the proceeds of disposition of your Trust Units. The Elected Amount may not:

- (a) be less than the lesser of (i) the adjusted cost base to you of your Trust Units exchanged, determined immediately before the exchange (the amount inserted at #10) and (ii) the fair market value of the Trust Units at that time (the amount inserted at instruction #9); and
- (b) exceed the fair market value of the Trust Units at the time of the exchange (the amount inserted at instruction #9).

If the Elected Amount is greater or less than the permissible maximum or minimum amount under the *Income Tax Act* (Canada), the Elected Amount is deemed under the *Income Tax Act* (Canada) to be such permissible maximum or minimum amount.

12. Insert the difference which results from subtracting the amount at instruction #10 from the amount at instruction #11. This difference is the capital gain (if any) that you must report on your income tax return for your taxation year that includes February 5, 2010.

13. **Leave this field blank;** you did not receive any non-share consideration in exchange for your Trust Units pursuant to the Arrangement.
14. Insert the number of New Trilogy Common Shares that you received in exchange for your Trust Units. Under the Arrangement, Trust Units were exchanged for New Trilogy Common Shares on a one-for-one basis. This number should be equal to the number that is inserted at instruction #7.
15. Insert the total of the fair market value (at the time of the exchange) of the New Trilogy Common Shares that you received on the exchange of your Trust Units.

**This amount should be equal to the amount that is inserted at instruction #9.**

**SECTION 6 – Certification (page 3 of the form)**

<b>Election and Certification</b>		
The taxpayer and corporation hereby jointly elect under subsection 85(1) in respect of the property specified, and certify that the information given in this election, and in any documents attached, is to the best of their knowledge, correct and complete.		
16	and	17
Signature of Transferor of <b>Authorized Officer</b> or Authorized Person*		Signature of <b>Authorized Officer</b> of Transferee
		18
		Date
* Attach a copy of authorizing agreement		

16. You (or your authorized representative if you are not an individual) should sign on this line. By signing on this line:
- (a) You declare to New Trilogy that you are an Eligible Unitholder.
  - (b) You attest that the information provided in the Joint Tax Election Form is correct and complete.
- New Trilogy will assume that any representative signing the Joint Tax Election Form, or any relevant provincial or territorial form, on behalf of a corporation, trust or estate has been duly authorized to do so, and will not take any action to verify the validity of any such authorization. If you are signing on behalf of an Eligible Unitholder, attach a copy of the authorizing agreement when filing the Joint Tax Election Form.
17. **Leave this line blank;** an authorized officer of New Trilogy will sign on this line if the Joint Tax Election Form appears correct and complete and was received by New Trilogy no later than May 6, 2010.
18. **Leave this line blank;** New Trilogy will fill in the date when New Trilogy executes your Joint Tax Election Form.

**Please properly complete, sign and send two (2) originals of the Joint Tax Election Form, a self addressed stamped return envelope and any other required documents so that they are received by New Trilogy no later than May 6, 2010 at:**

**Trilogy Energy Corp.  
1400, 332 - 6<sup>th</sup> Avenue SW  
Calgary AB T2P 0B2**

**Attention: Doug Abrahamson**

## SCHEDULE A

### LIST OF CANADA REVENUE AGENCY TAX CENTRES

Your Geographic Location	Tax Centre
British Columbia, Yukon Territory and Regina	<b>Surrey Tax Centre</b> 9755 King George Highway Surrey BC V3T 5E1
Alberta, Manitoba, Northwest Territories, London, Saskatoon, Thunder Bay and Windsor	<b>Winnipeg Tax Centre</b> 66 Stapon Road Winnipeg MB R3C 3M2
Toronto Centre, Toronto East, Toronto North, Toronto West, Barrie and Sudbury (Sudbury/Nickel Belt only) <sup>2</sup>	<b>Sudbury Tax Centre</b> 1050 Notre-Dame Avenue Sudbury ON P3A 5C1
Laval, Montréal, Nunavut, Ottawa, Rouyn-Noranda, Sherbrooke and Sudbury (North-Eastern Ontario only) <sup>3</sup>	<b>Shawinigan-Sud Tax Centre</b> PO Box 3000 Stn Main Shawinigan QC G9N 7S6
Chicoutimi, Montérégie-Rive-Sud, Outaouais, Québec, Rimouski and Trois- Rivières	<b>Jonquière Tax Centre</b> 2251, René-Lévesque Blvd. Jonquière QC G7S 5J1
New Brunswick, Newfoundland and Labrador, Nova Scotia, Kingston, Peterborough and St.-Catharines	<b>St. John's Tax Centre</b> 290 Empire Avenue St. John's NL A1B 3Z1
Prince Edward Island, Belleville, Hamilton and Kitchener/Waterloo	<b>Summerside Tax Centre</b> 275 Pope Road Summerside PE C1N 6A2

<sup>2</sup> Sudbury/Nickel Belt areas include all postal codes beginning with P3A, P3B, P3C, P3E, P3G, P3L, P3N, P3P, P3Y, and all postal codes beginning with POM and ending with 1A0, 1B0, 1A0, 1E0, 1H0, 1J0, 1K0, 1L0, 1M0, 1N0, 1P0, 1R0, 1S0, 1T0, 1V0, 1W0, 1Y0, 2C0, 2E0, 2M0, 2R0, 2S0, 2X0, 2Y0, 3A0, 3B0, 3C0, 3E0 and 3H0.

<sup>3</sup> North Eastern Ontario includes all areas outside of Sudbury/Nickel Belt that are served by the Sudbury Tax Services Office.