

THIS LETTER OF TRANSMITTAL IS FOR USE ONLY IN CONNECTION WITH THE PLAN OF ARRANGEMENT INVOLVING ESSENTIAL ENERGY SERVICES LTD., TECHNICOIL CORPORATION AND THE SHAREHOLDERS AND OPTIONHOLDERS OF TECHNICOIL CORPORATION.

IN ORDER TO BE EFFECTIVE, THIS LETTER OF TRANSMITTAL MUST BE VALIDLY COMPLETED, DULY EXECUTED AND RETURNED TO THE DEPOSITARY, OLYMPIA TRUST COMPANY. IT IS IMPORTANT THAT YOU VALIDLY COMPLETE, DULY EXECUTE AND RETURN THIS LETTER OF TRANSMITTAL ON A TIMELY BASIS IN ACCORDANCE WITH THE INSTRUCTIONS CONTAINED HEREIN AND IN THE ACCOMPANYING JOINT INFORMATION CIRCULAR AND PROXY STATEMENT OF TECHNICOIL CORPORATION AND ESSENTIAL ENERGY SERVICES LTD. DATED MAY 4, 2011.



**LETTER OF TRANSMITTAL
FOR USE BY HOLDERS OF COMMON SHARES OF TECHNICOIL CORPORATION**

Please read carefully the Instructions set out below and in the accompanying Joint Information Circular and Proxy Statement of Technicoil Corporation and Essential Energy Services Ltd. dated May 4, 2011 (the "Information Circular") before completing this Letter of Transmittal.

**TO: TECHNICOIL CORPORATION
AND TO: ESSENTIAL ENERGY SERVICES LTD.
AND TO: OLYMPIA TRUST COMPANY, AS DEPOSITARY**

This Letter of Transmittal (the "**Letter of Transmittal**") is for use by holders ("**Technicoil Shareholders**") of common shares (the "**Technicoil Shares**") of Technicoil Corporation ("**Technicoil**") in connection with the proposed plan of arrangement (the "**Arrangement**") involving Technicoil, Technicoil Shareholders, optionholders of Technicoil and Essential Energy Services Ltd. ("**Essential**") that is being submitted for approval at the annual and special meeting of common shareholders of Technicoil scheduled to be held on May 30, 2011, or any adjournment(s) or postponement(s) thereof (the "**Technicoil Meeting**"). Technicoil and Essential entered into an arrangement agreement dated April 4, 2011 (the "**Arrangement Agreement**"), the full text of which is attached as Appendix "D" to the Information Circular, pursuant to which Essential agreed to acquire all of the issued and outstanding Technicoil Shares such that upon completion of the Arrangement, Technicoil will become a wholly-owned subsidiary of Essential. You are encouraged to carefully review the Information Circular in its entirety.

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 you the enclosed certificate(s) representing Technicoil Shares to be exchanged for cash and a certificate representing Essential Shares (the "**Arrangement Consideration**") pursuant to, and in accordance with, the Arrangement.

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

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

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

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

The undersigned:

1. represents and warrants that the undersigned is the legal owner of the above listed Technicoil Shares and has good title to the rights represented by the above-mentioned certificates free and clear of all liens, charges, encumbrances, claims and equities and, 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 above listed Technicoil Shares;
2. represents and warrants that the Technicoil Shares listed above have not been sold, assigned or transferred, nor has any agreement been entered into to sell, assign or transfer any such Technicoil Shares to any other person;
3. acknowledges receipt of the Information Circular;
4. represents and warrants that the undersigned is resident in the jurisdiction set out in "Address of Technicoil Shareholder" below;
5. directs the Depository to issue or cause to be issued the Arrangement Consideration to which the undersigned is entitled on completion of the Arrangement in the name indicated below and to send the Arrangement Consideration to the address, or hold the same for pickup, as indicated in this Letter of Transmittal, unless otherwise indicated under "Registration Instructions" or "Delivery Instructions" on page 4 of this Letter of Transmittal;
6. 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 Technicoil Shares for the Arrangement Consideration;
7. acknowledges that Technicoil or Essential 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) Olympia Trust Company, (iii) any of the parties of the Arrangement; and (iv) legal counsel to any of the parties of the Arrangement;
8. 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.

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

The appropriate box must be signed by the undersigned exactly as the name(s) appear(s) on the certificate(s) representing the Technicoil Shares or by the 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 Items 3 and 4 of the attached instructions 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 Item 5 of the attached instructions.

Signature guaranteed by (if required under Item 4 of the attached instructions):

DATED: _____

Authorized Signature

Signature of Technicoil Shareholder or Authorized Representative (see Items 3 and 5 of the attached instructions)

Name of Guarantor (please print or type)

Address of Technicoil Shareholder

Address of Guarantor (please print or type)

Telephone Number of Technicoil Shareholder

Facsimile Number of Technicoil Shareholder

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

Name of Technicoil Shareholder (please print or type)

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

BOX A
REGISTRATION INSTRUCTIONS
(See Instruction 5)

Issue the cheque and certificates representing the Arrangement Consideration to:

Name: _____
(please print)

Address: _____

(include postal or zip code)

Social Insurance Number: _____

BOX B
DELIVERY INSTRUCTIONS
(See Instruction 5)

Deliver the cheque and certificates representing the Arrangement Consideration to:

Name: _____
(please print)

Address: _____

(include postal or zip code)

BOX C
HOLD FOR PICK-UP

Check here if the certificate and cheque representing the Arrangement Consideration are to be held for pick-up at the office of the Depository at which this Letter of Transmittal is deposited.

BOX D
RESIDENCE

The owner signing above represents and certifies that it is: (a) a resident of Canada for purposes of the *Income Tax Act* (Canada) any applicable income tax convention or treaty or; (b) a "Canadian partnership" as defined in the *Income Tax Act* (Canada).

The owner signing above represents and certifies that it is not: (a) a resident of Canada for purposes of the *Income Tax Act* (Canada) any applicable income tax convention or treaty or; (b) a "Canadian partnership" as defined in the *Income Tax Act* (Canada).

An owner that fails to check a box above, or checks both boxes, will be deemed to have represented and certified that such owner is not a resident of Canada.

BOX E
STATUS AS UNITED STATES SHAREHOLDER
(See Page 10 of the Instructions "*For U.S. Shareholders Only*")

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

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

A "U.S. Shareholder" is any holder of Technicoil Shares that is a 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 "For U.S. Shareholders Only" Section 9 of the Instructions.

In order to avoid backup withholding, a U.S. Shareholder is required to provide the U.S. Shareholder's current taxpayer identification number by completing the Substitute Form W-9 included below (or otherwise provide certification that the U.S. Shareholder is exempt from backup withholding, as provided in the instructions). If you require a Form W-8, please contact the Depositary.

SUBSTITUTE FORM W-9 TO BE COMPLETED BY U.S. SHAREHOLDERS ONLY	
SUBSTITUTE FORM W-9 Department of the Treasury Internal Revenue Service Request for Taxpayer Identification Number and Certification	<p>Part I – Please provide your name in the box at right.</p> <p>Taxpayer Identification Number ("TIN") – ENTER YOUR TIN IN THE BOX AT RIGHT. (For most individuals, this is your social security number. If you do not have a TIN, see "Obtaining a Number" in the Guidelines included in this form.) CERTIFY BY SIGNING AND DATING BELOW.</p> <p>Note: If the account is in more than one name, see the chart in the enclosed Guidelines to determine which number to give the payer.</p> <p>Please check appropriate box</p> <p><input type="checkbox"/> Individual/Sole Proprietor <input type="checkbox"/> Corporation</p> <p><input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Partnership</p> <p>Please enter tax classification (D=disregarded entity, C=corporation, P=partnership): _____</p>
	<p>Name _____</p> <hr/> <p>Address _____</p> <hr/> <p>Social Security Number(s) (If awaiting TIN, write "Applied For") _____</p> <p>OR</p> <hr/> <p>Employer Identification Number(s) (If awaiting TIN, write "Applied For") _____</p>
	<p>Part 2 - For payees exempt from backup withholding, please write "exempt"</p>
	<p>Part 3 – Certification – Under penalties of perjury, I certify that:</p> <p>(1) The number shown on this form is my correct TIN (or I am waiting for a TIN to be issued to me); and</p> <p>(2) I am not subject to backup withholding because: (a) I am exempt from backup withholding, (b) I have not been notified by the Internal Revenue Service ("IRS") that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and</p> <p>(3) I am a U.S. person (including a U.S. resident alien).</p> <p>Certificate Instructions. You must cross out Item (2) above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return.</p> <p>The IRS does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.</p> <p>Signature of U.S. person _____ Date , _____ 2011</p>

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

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

CERTIFICATE OF AWAITING TIN	
<p>I certify under penalties of perjury that a TIN has not been issued to me, and either (a) I have mailed or delivered an application to receive a TIN to the appropriate IRS Centre or Social Security Administration Office or (b) I intend to mail or deliver an application in the near future. I understand that if I do not provide a TIN by the time of payment, 28% of the gross proceeds of such payment made to me may be withheld.</p>	
Signature _____	Date _____

INSTRUCTIONS

1. Delivery

To receive the Arrangement Consideration on completion of the Arrangement, holders of Technicoil Shares must deposit with the Depository (at one of the addresses specified on the last page hereof) a duly completed Letter of Transmittal and certificates representing their Technicoil Shares.

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 certificates representing the Technicoil 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 Technicoil 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. 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. **Technicoil Shareholders whose Technicoil 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 Technicoil Shares.**

3. Signatures

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

- (a) If this Letter of Transmittal is signed by the registered owner(s) of the accompanying certificate(s) representing Technicoil 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 Technicoil Shares without any change whatsoever, and the certificate(s) need not be endorsed. If such transmitted certificate(s) representing Technicoil 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 Technicoil Shares or if Essential Shares and a cheque are to be issued to a person other than the registered holder(s):
 - (i) such deposited certificate(s) representing Technicoil Shares must be endorsed or be accompanied by an appropriate share 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 Technicoil Shares and must be guaranteed as noted in paragraph 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 Technicoil Shares, or if the cheque or certificate representing Essential Shares are to be issued to a person other than the registered holder(s) or sent to an address or the registered holder(s) as shown on the registers of Technicoil Shares maintained by the transfer agent of Technicoil, such signature must be guaranteed by an Eligible Institution (as defined below), or in some other manner satisfactory to the Depositary.

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 Depositary, 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 Technicoil Shares, additional certificate numbers and the number of Technicoil Shares represented thereby may be included on a separate signed list affixed to this Letter of Transmittal.
- (b) If Technicoil 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 Technicoil Shares by execution of this Letter of Transmittal (or a copy thereof) waive any right to receive any notice by the Depositary.
- (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 Technicoil 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 Depositary at its offices at the address listed on the back page of this document.

7. Lost Certificates

If a certificate representing Technicoil Shares has been lost or destroyed, contact Olympia Trust Company, the Depositary of the Technicoil Shares, at 2300, 125 – 9th Avenue S.E., Calgary, Alberta T2G 0P6 (telephone: 1-888-767-7277; email: corporateactions@olympiatrust.com), who will respond with replacement requirements.

8. Fractional Interests

No certificates representing fractional Essential Shares shall be issued under the Arrangement. Where a registered Technicoil Shareholder would otherwise be entitled to receive a fractional Essential Share, the number of Essential Shares to be issued to such registered Technicoil Shareholder will be rounded down to the nearest whole number.

9. No Interest Payable

Under no circumstances will interest on the Arrangement Consideration be paid by Technicoil or Essential by reason of any delay in paying the Arrangement Consideration or otherwise.

10. Time Limitation

Any right or claim to payment hereunder that remains outstanding on the last business day prior to the sixth anniversary of the Effective Date shall cease to represent a right or claim of any kind or nature and the right of a holder of Technicoil Shares to receive the Arrangement Consideration pursuant to the Arrangement shall terminate and be deemed to be surrendered and forfeited to Essential, for no consideration.

FOR U.S. SHAREHOLDERS ONLY

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

United States federal income tax law generally requires that a U.S. Shareholder (as defined below) who receives cash in exchange for Technicoil Shares provide the Depository with its correct Taxpayer Identification Number ("**TIN**") or Employer Identification Number ("**EIN**") which, in the case of a holder of Technicoil Shares who is an individual, is generally the individual's social security number. If the Depository is not provided with the correct TIN or EIN or an adequate basis for an exemption, as the case may be, such holder may be subject to penalties imposed by the Internal Revenue Service ("**IRS**") and backup withholding in an amount equal to 28% of the gross cash proceeds of any payment received hereunder. If withholding results in an overpayment of taxes, a refund may be obtained by such U.S. Shareholder from the IRS.

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

Certain U.S. Shareholders are exempt from backup withholding and reporting requirements. To prevent possible erroneous backup withholding, an exempt holder must enter its correct TIN in Part I of Substitute Form W-9, write "Exempt" in Part 2 of such form, and sign and date the form. See the "*Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9*" (the "**W-9 Guidelines**") that follow these instructions for additional information.

If Technicoil Shares are held in more than one name or are not in the name of the actual owner, consult the W-9 Guidelines for information on which TIN to report.

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

If the Substitute Form W-9 is not applicable to a holder of Technicoil Shares because such holder is not a U.S. Shareholder (as defined below), however such holder provides an address above in "Address of Shareholder" that is located in the United States, such holder will instead need to submit to the Depository an appropriate and properly completed IRS Form W-8 Certificate of Foreign Status, signed under penalty of perjury, or otherwise establish an exemption. An appropriate IRS Form W-8 (W-8BEN, W-8ECI or other form) may be obtained from the Depository.

For purposes of these instructions, a "**U.S. Shareholder**" is any holder of Technicoil Shares that is: (a) a citizen or individual resident of the United States; (b) a corporation (including an entity taxable as a corporation) or partnership created under the laws of the United States or any political subdivision thereof; (c) an estate the income of which is subject to United States federal income tax regardless of its source; or (d) a trust if: (i) a court within the United States is able to exercise primary supervision over the administration of the trust and one or more United States have the authority to control all substantial decisions of the trust; or (ii) the trust has a valid election in effect under applicable Treasury regulations to be treated as a U.S. person.

A U.S. SHAREHOLDER WHO FAILS TO PROPERLY COMPLETE THE SUBSTITUTE FORM W-9 SET OUT IN THIS LETTER OF TRANSMITTAL MAY BE SUBJECT TO BACKUP WITHHOLDING OF 28% OF THE GROSS CASH PROCEEDS OF ANY PAYMENTS MADE TO SUCH HOLDER PURSUANT TO THE ARRANGEMENT. BACKUP WITHHOLDING IS NOT AN ADDITIONAL TAX. RATHER, THE TAX LIABILITY OF PERSONS SUBJECT TO BACKUP WITHHOLDING WILL BE REDUCED BY THE AMOUNT OF TAX WITHHELD. IF WITHHOLDING RESULTS IN AN OVERPAYMENT OF TAXES, A REFUND MAY BE OBTAINED BY FILING A TAX RETURN WITH THE IRS. THE DEPOSITARY CANNOT REFUND AMOUNTS WITHHELD BY REASON OF BACKUP WITHHOLDING.

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

FOR U.S. SHAREHOLDERS ONLY

**GUIDELINES FOR CERTIFICATION OF TAXPAYER IDENTIFICATION NUMBER ON
SUBSTITUTE FORM W-9**

Guidelines for Determining the Proper Identification Number for the Payee (You)

To Give the Payer – Social security numbers have nine digits separated by two hyphens: i.e., 000-00-0000. Employee identification numbers have nine digits separated by only one hyphen: i.e., 00-0000000. The table below will help determine the number to give the payer. All "Section" references are to the Internal Revenue Code of 1986, as amended. "IRS" is the Internal Revenue Service.

For this Type of Account:		Give the Taxpayer Identification Number of:
1.	Individual	The individual
2.	Two or more individuals (joint account)	The actual owner of the account or, if combined fund, the first individual on the account ⁽¹⁾
3.	Custodian account of a minor (Uniform Gift to Minors Act)	The minor ⁽²⁾
4.	(a) The usual revocable savings trust account (grantor is also trustee)	The grantor-trustee ⁽¹⁾
	(b) So-called trust that is not a legal or valid trust under state law	The actual owner ⁽¹⁾
5.	Sole proprietorship account or single-owner LLC	The owner ⁽³⁾
6.	A valid trust, estate, or pension trust	The legal entity ⁽⁴⁾
7.	Corporate account or LLC electing corporate status on Form 8832	The corporation
8.	Association, club, religious, charitable, educational, or other tax-exempt organization account	The organization
9.	Partnership	The partnership
10.	A broker or registered nominee	The broker or nominee
11.	Account with the Department of Agriculture in the name of a public entity (such as a State or local government, school district, or prison) that receives agricultural program payments	The public entity

Notes:

1. List first and circle the name of the person whose number you furnish. If only one person on a joint account has a social security number, that person's number must be furnished.
2. Circle the minor's name and furnish the minor's social security number.
3. You must show your individual name, but you may also enter your business or "doing business as" name on the second name line. You may use either your social security number or your employer identification number (if you have one). If you are a sole proprietor, IRS encourages you to use your social security number.
4. List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the taxpayers identification number of the personal representative or trustee unless the legal entity itself is not designated in the account title)

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

OBTAINING A NUMBER

If you do not have a TIN, apply for one immediately. To apply for a social security number, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or online at www.socialsecurity.gov/online/ss-5.pdf. 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 ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-829-3676.

PAYEES EXEMPT FROM BACKUP WITHHOLDING

Payees specifically exempted from backup withholding include:

- a) An organization exempt from tax under Section 501(a), an individual retirement account (IRA), or a custodial account under Section 403(b)(7), if the account satisfies the requirements of Section 401(f)(2).
- b) The United States or a state thereof, the District of Columbia, a possession of the United States, or a political subdivision or wholly-owned agency or instrumentality of any one or more of the foregoing.
- c) An international organization or any agency or instrumentality thereof.
- d) A foreign government and any political subdivision, agency or instrumentality thereof.
- e) A corporation,
- f) A financial institution.
- g) A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States.
- h) A real estate investment trust.

- i) A common trust fund operated by a bank under Section 584(a).
- j) An entity registered at all times during the tax year under the Investment Company Act of 1940.
- k) A futures commission merchant registered with the Commodity Futures Trading Commission.
- l) A foreign central bank of issue.

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

Exempt payees described above must file a Substitute Form W9 included in this Letter of Transmittal to avoid possible erroneous backup withholding. FILE THIS FORM WITH THE PAYER, FURNISH YOUR TAXPAYER IDENTIFICATION NUMBER, WRITE "EXEMPT" IN PART 2 OF THE FORM, SIGN AND DATE THE FORM AND RETURN IT TO THE PAYER.

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

PENALTIES

1. **Failure to Furnish Taxpayer Identification Number.** - If you fail to furnish your correct taxpayer identification number to a payer, you are subject to a penalty of US\$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.
2. **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 US\$500 penalty.

3. **Criminal Penalty for Falsifying Information** – Wilfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

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

Office of the Depositary

Olympia Trust Company

Telephone: (403) 261-0900

Toll Free (Canada): 1-888-767-7277

Fax: (403) 265-1455

Web Site: www.olympiatrust.com

Email: corporateactions@olympiatrust.com

By Ordinary Mail

Olympia Trust Company

2300, 125 – 9th Avenue S.E.

Calgary, Alberta T2G 0P6

Attention: Corporate Actions

By Hand, Courier or Registered Mail

Calgary

Olympia Trust Company
2300, 125 – 9th Avenue S.E.
Calgary, Alberta T2G 0P6

Attention: Corporate Actions

Toronto

Olympia Transfer Services Inc.
Suite 920, 120 Adelaide Street West
Toronto, Ontario M5H 1T1

Attention: Corporate Actions

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