

*Please read carefully the accompanying Notice of Special Meeting of Securityholders and Management Information Circular of Fording Canadian Coal Trust dated September 6, 2008, together with all appendices thereto, and the instructions set out below before completing this Instruction Letter.*

## INSTRUCTION LETTER

### FOR HOLDERS OF PHANTOM UNITS AND HOLDERS OF EXCHANGE OPTIONS OF FORDING CANADIAN COAL TRUST

This Instruction Letter is for use by:

- (a) holders (“**Phantom Unitholders**”) of phantom units of Fording (“**Phantom Units**”) issued pursuant to the joint phantom unit plan of Fording Canadian Coal Trust (“**Fording**”) and Fording (GP) ULC adopted effective June 16, 2003, as amended and restated as of January 1, 2006 (the “**Joint Phantom Unit Plan**”), and
- (b) holders (“**Exchange Optionholders**”) of exchange options of Fording (“**Exchange Options**”) issued pursuant to the exchange option plan of Fording adopted on February 28, 2003 (the “**Exchange Option Plan**”),

in connection with the proposed arrangement (the “**Arrangement**”) that is being submitted for approval of the registered unitholders (“**Unitholders**”) of Fording, the Phantom Unitholders and the Exchange Optionholders (collectively, the “**Securityholders**”) at a special meeting of Securityholders to be held on September 30, 2008 (the “**Meeting**”). At the Meeting, Securityholders will be asked to consider, pursuant to an interim order (the “**Interim Order**”) of the Court of Queen’s Bench of Alberta dated August 26, 2008, as the same may be amended, and if deemed advisable to pass, with or without variation, a special resolution of Securityholders (the “**Arrangement Resolution**”), the full text of which is attached as Appendix A to the management information circular of Fording dated September 6, 2008 (the “**Circular**”), to approve the Arrangement under Section 193 of the *Business Corporations Act* (Alberta) involving, among other things, the acquisition by Teck Cominco Limited (“**Teck**”) of all of the assets and the assumption of all of the liabilities of Fording, all as more fully set forth in the Circular.

Subject to the approval of the Arrangement by Securityholders at the Meeting, the approval of the Court and the satisfaction of certain other conditions described in the Circular, the Effective Date of the Arrangement is expected to be on or about October 30, 2008. Phantom Unitholders and Exchange Optionholders are referred to and urged to read the Circular carefully.

Capitalized terms used but not defined in this Instruction Letter that are defined in the Circular have the respective meanings set out in the Circular.

**Phantom Unitholders and Exchange Optionholders are encouraged to complete, sign, date and return this Instruction Letter to Fording at Suite 1000, 205 – 9th Avenue SE, Calgary, Alberta T2G 0R3 at least two business days prior to the Effective Date, which is expected to be on or about October 30, 2008. If this Instruction Letter is not duly completed and returned to Fording by such time, or no registration and/or delivery instructions are provided, any cheque or share certificate issued to Phantom Unitholders and Exchange Optionholders in connection with the Arrangement will be delivered and registered/issued in accordance with Fording’s records with respect to any such Phantom Unitholder or Exchange Optionholder.**

**Phantom Unitholders and Exchange Optionholders may contact Fording at Suite 1000, 205 – 9th Avenue SE, Calgary, Alberta T2G 0R3, Attention: Colin Petryk, Director, Investor Relations, phone: (403) 260-9823 for assistance with completing this Instruction Letter.**

#### **Securityholder Approval**

At the Meeting, Securityholders will be asked to vote to approve the Arrangement Resolution. Pursuant to the Interim Order, the Arrangement Resolution must be approved by the affirmative vote of:

- (a) at least 66⅔% of the votes cast at the Meeting by Unitholders present in person or represented by proxy and entitled to vote at the Meeting, voting separately as a class;
- (b) at least 66⅔% of the votes cast at the Meeting by Securityholders present in person or represented by proxy and entitled to vote at the Meeting, voting together as a single class; and
- (c) at least a simple majority of the votes cast by Unitholders (excluding the votes of Teck and certain other parties related to or affiliated with Teck that must be in accordance with applicable securities laws) present in person or represented by proxy and entitled to vote at the Meeting,

(collectively, the “**Requisite Level of Approval**”). The Arrangement Resolution must receive the Requisite Level of Approval in order for Fording to seek the Final Order and implement the Arrangement on the Effective Date in accordance with the Final Order. A copy of the Arrangement Resolution is attached to the Circular as Appendix A.

### **Methods of Voting**

In order to vote with respect to matters being considered at the Meeting, Phantom Unitholders and Exchange Optionholders must either:

- (a) attend the Meeting in person;
- (b) sign, date and return the accompanying form of proxy, or such other proper form of proxy prepared for use at the Meeting that is acceptable to the Chairman of the Meeting; or
- (c) otherwise communicate their voting instructions in accordance with the instructions set out in the form of proxy or through the use of another acceptable and proper form of proxy.

The Phantom Units or Exchange Options represented by a properly executed proxy will be voted on any ballot that may be conducted at the Meeting in accordance with the instructions of the Phantom Unitholder or Exchange Optionholder, respectively, and if the Phantom Unitholder or Exchange Optionholder specifies a choice with respect to any matter to be acted upon, the Phantom Units or Exchange Options, respectively, shall be voted accordingly. **In the absence of instructions, Phantom Units and Exchange Options will be voted FOR each of the matters referred to in the proxy.**

Phantom Unitholders and Exchange Optionholders who have given a proxy may revoke the proxy at any time prior to its use by any manner permitted by the Declaration of Trust, including by depositing an instrument in writing, including another completed form of proxy, executed by the Phantom Unitholder or Exchange Optionholder, as the case may be, or by his or her attorney who is authorized by a document that is signed in writing or by electronic signature. A written instrument or other revocation permitted by the Declaration of Trust must be deposited with Computershare Investor Services Inc., the registrar and transfer agent of Fording, at 100 University Avenue, 9th Floor, Toronto, Ontario, M5J 2Y1, Canada (Attention: Proxy Department) by personal delivery, courier or mail at any time prior to 12:00 p.m. (Calgary time) on September 29, 2008, or otherwise at least 48 hours (excluding Saturdays, Sundays and holidays) prior to the time set for any adjournment or postponement of the original Meeting. A written instrument or other revocation permitted by the Declaration of Trust may also be deposited with the Chair of the Meeting prior to the commencement of the Meeting or any adjournment or postponement of the Meeting. The execution of a proxy by a Phantom Unitholder or Exchange Optionholder will not affect such holder’s right to attend the Meeting and vote in person, provided that the proxy is revoked prior to the commencement of the Meeting in the manner described above.

### **Treatment of Phantom Units and Exchange Options under the Arrangement**

For a description of the treatment of Phantom Units and Exchange Options under the Arrangement, please refer to the Plan of Arrangement contained in Appendix E of the Circular, a summary of which is contained under the heading “The Arrangement” in the Circular.

In the case of a Phantom Unitholder whose Phantom Units are redeemed pursuant to the Arrangement, the amount of cash and the value of the Class B Shares received will be taxed as employment income to the holder for Canadian federal income tax purposes.

In the case of an Exchange Optionholder whose Unit Appreciation Rights (as defined in the Exchange Option Plan) are exercised pursuant to the Arrangement, the amount of cash received (representing the difference between the Unit Consideration plus the Final Unitholder Distribution and the exercise price of the Exchange Option) will be a taxable employment benefit to the holder for Canadian federal income tax purposes; however, in computing taxable income, the holder may, depending upon their individual circumstances, be entitled to claim a deduction equal to 50% of the taxable benefit. Exchange Optionholders should consult their own tax advisors in this regard.

### **Acquisition of Units Pursuant to the Joint Phantom Unit Plan and Exchange Option Plan**

**Please note that the treatment of Phantom Units and Exchange Options under the Arrangement does not preclude a holder thereof from exercising his or her rights under the Joint Phantom Unit Plan or Exchange Option Plan, respectively, prior to the Effective Date in order to receive Units.** In the event that a holder of Phantom Units or Exchange Options wishes to settle his or her Phantom Units for Units or exercise his or her Exchange Options prior to the Effective Date, he or she must do so in accordance with the Joint Phantom Unit Plan or Exchange Option Plan, as applicable. A Phantom Unitholder who acquires Units will be taxed on the value of the Units as income from employment for the year for Canadian federal income tax purposes. An Exchange Optionholder who exercises his or her Exchange Options and acquires Units will be taxed on the excess of the value of the Units over the exercise price paid as an employment benefit for Canadian federal income tax purposes, but may, depending upon his or her individual circumstances, be entitled to claim a deduction equal to 50% of such benefit in computing taxable income for the year. Exchange Optionholders should consult their own tax advisors in this regard.

If a former Phantom Unitholder or Exchange Optionholder is a Unitholder at the Effective Date, the former Phantom Unitholder or former Exchange Optionholder would receive, upon deposit with Computershare Investor Services Inc. (the “**Depository**”) of the certificate(s) representing their Units, together with a Letter of Transmittal, properly completed and duly executed and all other required documents contemplated therein, 0.245 of a Class B Share and cash in the amount of US\$82.00, which includes a Final Unitholder Distribution of US\$3.00 per Unit, for each Unit, less any amounts withheld on account of taxes. The Canadian federal income tax treatment of Unitholders is briefly summarized below.

**Management of Fording expects that all or substantially all of the amounts payable to Unitholders under the Arrangement, including all cash amounts and the fair market value of any Class B Shares received by such holders, will constitute ordinary income to each such holder for Canadian federal income tax purposes. This income inclusion cannot be offset by capital losses, if any, recognized as a result of the Arrangement. In the case of a Unitholder who is not resident in Canada, this income inclusion will be subject to Canadian non-resident withholding tax at a rate of 25%, subject to reduction by an applicable tax treaty. For these reasons, Phantom Unitholders and Exchange Optionholders may want to avoid acquiring Units through the settlement or exercise of their Phantom Units or Exchange Options, respectively, prior to the Effective Date as such an acquisition of Units would be taxed, for Canadian federal income tax purposes, as employment income upon receipt, and the holder of the Units would also be taxed on the subsequent distribution under the Arrangement (if they participated in the Arrangement, as opposed to selling such Units through the facilities of the TSX or NYSE and settling any disposition prior to the Effective Date). Because of the substantial tax and financial risks of acquiring Units, Phantom Unitholders and Exchange Optionholders are urged to consult their own tax and investment advisors with regard to any such decision.**

### **Payment of Consideration**

As soon as practicable after the Effective Date, Teck will cause the Depository to forward, in the case of Phantom Unitholders and Exchange Optionholders, any cheque(s) (or other form of immediately available funds) to which the Phantom Unitholder and Exchange Optionholder is entitled in respect of his or her Phantom Units or Exchange Options and, in the case of Phantom Unitholders only, a share certificate representing Class B Shares to which they are entitled in respect of their Phantom Units, less applicable withholding taxes, by first class mail to the address of the Phantom Unitholder or Exchange Optionholder set forth herein or, if no such address is specified or this Instruction Letter is not completed and returned to Fording in accordance with the instructions contained herein, as shown on the register maintained by Fording, unless the Phantom Unitholder or Exchange Optionholder indicates in this Instruction Letter that it wishes to pick up the cheque(s) and the certificate representing the Class B Shares. It is anticipated that the consideration under the Arrangement will be available from the Depository as soon as practicable, but in any event, no later than three business days following the Effective Date. **Under no circumstance will interest on the consideration be paid by Teck, Fording or the Depository by reason of any delay in paying the consideration or otherwise.** Any fractional interest in a Class B Share which would otherwise be distributed to Unitholders and

Phantom Unitholders under the Arrangement will, after aggregating all such fractions, be sold on a stock exchange, and Unitholders and Phantom Unitholders will instead receive a cash payment in U.S. dollars equal to each Unitholder's and Phantom Unitholder's pro rata portion of the net proceeds after deduction of the expenses of all such sales, less any amounts withheld on account of taxes.

Please read the instructions set out below carefully before completing this Instruction Letter.

TO: FORDING CANADIAN COAL TRUST (“Fording”)
AND TO: TECK COMINCO LIMITED (“Teck”)

Pursuant to the Plan of Arrangement and following the Effective Time, the undersigned’s Phantom Units or Exchange Options, as the case may be, will be deemed to be terminated and the holders of such securities will be entitled to receive the consideration payable under the Arrangement. The Depositary will deliver to the undersigned, in the case of Phantom Unitholders, certificates representing the Class B Shares that the undersigned is entitled to under the Arrangement in respect of the undersigned’s Phantom Units and, in the case of Phantom Unitholders and Exchange Optionholders, a cheque(s) issued by the Depositary representing the amount of cash the undersigned is entitled to receive in respect of the undersigned’s Phantom Units or Exchange Options, or hold such share certificate and/or cheque(s) for pick-up in accordance with the instructions set out below. Phantom Unitholders and Exchange Optionholders are encouraged to complete, sign, date and return this Instruction Letter at least two business days prior to the Effective Date, which is expected to be on or about October 30, 2008. If this Instruction Letter is not duly completed and returned to Fording by such time, or no registration and/or delivery instructions are provided, any cheque or share certificate issued to Phantom Unitholders and Exchange Optionholders in connection with the Arrangement will be delivered and registered/issued in accordance with Fording’s records with respect to any such Phantom Unitholder or Exchange Optionholder.

The undersigned hereby represents and warrants to Fording that set out below are the details of all Phantom Units and Exchange Options held by the undersigned as of the date hereof:

(Please print or type)

Table with 2 columns: Name of Phantom Unitholder, Number of Phantom Units. Includes a TOTAL row.

Table with 3 columns: Name of Exchange Optionholder, Exercise Price, Number of Exchange Options. Includes a TOTAL row.

Note: If the space provided above is insufficient, details may be listed on a separate list in the form above.

The undersigned acknowledges his or her receipt of the Circular and represents and warrants that (i) the undersigned has full power and authority to execute and deliver this Instruction Letter and all information inserted into this Instruction Letter by the undersigned is accurate; (ii) the Phantom Units and Exchange Options have not been sold, assigned or transferred, nor has any agreement been entered into to sell, assign or transfer any such Phantom Units or Exchange Options to any person; and (iii) unless the undersigned shall have revoked this Instruction Letter by notice in writing given to Fording no later than 12:00 p.m. (Calgary time) on the business day immediately prior to the Effective Date, which is expected to be on or about October 30, 2008, the undersigned will not, prior to such time, transfer or permit to be transferred any of such Phantom Units or Exchange Options, except pursuant to the Arrangement. These representations and warranties shall survive the completion of the Arrangement.

Except for any proxy deposited with respect to the vote on the Arrangement Resolution in connection with the Meeting, and other than as expressly granted in this Instruction Letter, the undersigned, whether as agent, attorney-in-fact, attorney, proxy or otherwise, hereby revokes any and all other authority previously conferred or agreed to be conferred by the undersigned at any time with respect to the Phantom Units or Exchange Options. No subsequent authority, whether as agent, attorney-in-fact, attorney, proxy or otherwise, will be granted with respect to the Phantom Units or

Exchange Options listed above unless the Phantom Units or Exchange Options are not taken up and paid for in connection with the Arrangement.

The authority herein conferred, coupled with an interest, is not intended to be a continuing power of attorney within the meaning of and governed by the *Substitute Decisions Act* (Ontario), or any similar power of attorney under equivalent legislation in any of the provinces or territories of Canada (a “CPOA”). The execution of this Instruction Letter shall not terminate any such CPOA granted by the undersigned previously and shall not be terminated by the execution by the undersigned in the future of the CPOA, and the undersigned hereby agrees not to take any action in the future that results in the termination of the authority herein conferred.

The undersigned surrenders to Fording, effective at the Effective Time, all right, title and interest in and to the Phantom Units or Exchange Options and irrevocably appoints and constitutes Michael A. Grandin, Chairman and Chief Executive Officer of Fording, the lawful attorney of the undersigned, with full power of substitution, to deliver any documentation representing the Phantom Units or Exchange Options pursuant to the Arrangement and to effect the cancellation of the Phantom Units or Exchange Options on the books of Fording in accordance with the terms of the Arrangement.

The undersigned instructs Fording and Teck to cause to be mailed any share certificate, in the case of Phantom Unitholders, and cheque(s), in the case of Phantom Unitholders and Exchange Optionholders, to which the undersigned is entitled to under the Arrangement in respect of the undersigned’s Phantom Units or Exchange Options, by first-class insured mail, postage prepaid, to the undersigned, or to hold such certificate and cheque(s) for pick-up, in accordance with the instructions given below. Each authority conferred or agreed to be conferred by the undersigned in this Instruction Letter shall survive the death of the undersigned and may be exercised during any subsequent legal incapacity of the undersigned, and all obligations of the undersigned in this Instruction Letter shall be binding upon the heirs, personal representatives, successors and assigns of the undersigned.

**Under no circumstance will interest on the consideration be paid by Teck, Fording or the Depositary by reason of any delay in paying the consideration or otherwise.** The undersigned further represents and warrants that the payment of the consideration in respect of the Phantom Units or Exchange Options will completely discharge any obligations of Fording with respect to the matters contemplated by this Instruction Letter, if any.

PLEASE COMPLETE EITHER BOX A OR BOX B AND BOX C

**BOX A**

**ISSUE CHEQUE(S) and CLASS B SHARE CERTIFICATE (if applicable) in the name of the undersigned and SEND THE CHEQUE(S) and CLASS B SHARE CERTIFICATE (if applicable) to the address of the undersigned as it appears on Fording's records or to the following address:**

*(please print or type)*

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(Name)

---

(Street Address and Number)

---

(City and Province)

---

(Country and Postal Code)

---

(Telephone – Business Hours)

---

(Social Insurance Number)

**BOX B**

**HOLD CHEQUE(S) and CLASS B SHARE CERTIFICATE (if applicable) for pick-up at office of Fording**

Dated: \_\_\_\_\_, 2008

\_\_\_\_\_  
Signature of Phantom Unitholder/Exchange Optionholder (or Authorized Representative (see Instruction 3 of this Letter of Transmittal))

\_\_\_\_\_  
Name of Phantom Unitholder/Exchange Optionholder (please print or type)

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

**BOX C**

**STATUS AS U.S. PHANTOM UNITHOLDER OR U.S. EXCHANGE OPTIONHOLDER**

**TO BE COMPLETED BY ALL PHANTOM UNITHOLDERS AND EXCHANGE OPTIONHOLDERS BY SELECTING ONE BOX BELOW**

(See Instruction 5)

**Indicate whether you are a U.S. Phantom Unitholder or U.S. Exchange Optionholder or are acting on behalf of a U.S. Phantom Unitholder or U.S. Exchange Optionholder.**

The person signing on page 7 represents that it is not a U.S. Phantom Unitholder or U.S. Exchange Optionholder and is not acting on behalf of a U.S. Phantom Unitholder or U.S. Exchange Optionholder.

The person signing on page 7 is a U.S. Phantom Unitholder or U.S. Exchange Optionholder or is acting on behalf of a U.S. Phantom Unitholder or U.S. Exchange Optionholder.

A "U.S. Phantom Unitholder" or "U.S. Exchange Optionholder" is any holder of Phantom Units or Exchange Options, respectively, that is either (A) providing an address in Box A on page 7 that is located within the United States or any territory or possession thereof or (B) that is a U.S. person for U.S. federal income tax purposes.

**To avoid U.S. backup withholding, if you are a U.S. Phantom Unitholder or U.S. Exchange Optionholder, or acting on behalf of a U.S. Phantom Unitholder or U.S. Exchange Optionholder, you must furnish Substitute Form W-9 or, in certain circumstances, another withholding tax certificate. You can find more information in Instruction 5, "Important Tax Information For U.S. Phantom Unitholders and U.S. Exchange Optionholders".**

## INSTRUCTIONS

### 1. Use of Instruction Letter

In order to permit the timely receipt of your cheque(s) and, if you are a Phantom Unitholder, share certificate representing Class B Shares, paid to you in connection with the Arrangement, this Instruction Letter (or an originally signed facsimile copy thereof) must be received by Fording at least two business days prior to the Effective Date, which is expected to be on or about October 30, 2008. **If this Instruction Letter is not duly completed and returned to Fording by such time, or no registration and/or delivery instructions are provided, any cheque or share certificate issued to Phantom Unitholders and Exchange Optionholders in connection with the Arrangement will be delivered and registered/issued in accordance with Fording's records with respect to any such Phantom Unitholder or Exchange Optionholder.**

The method used to deliver this Instruction Letter is at the option and risk of the Phantom Unitholder and/or Exchange Optionholder, and delivery will be deemed effective only when such documents are actually received.

### 2. Signatures

This Instruction Letter must be completed, dated and signed by the Phantom Unitholder and/or Exchange Optionholder or by such person's duly authorized representative (in accordance with Instruction 3).

### 3. Fiduciaries, Representatives and Authorizations

Where this Instruction Letter is executed by a person as an executor, administrator, trustee or guardian, or is executed by any other person acting in a representative capacity, this Instruction Letter must be accompanied by satisfactory evidence of authority to act. Teck, in its sole discretion, may require additional evidence of authority or additional documentation.

### 4. Miscellaneous

- (a) It is strongly recommended that, prior to completing this Instruction Letter, the undersigned read the accompanying Circular, together with all appendices thereto.
- (b) Additional copies of the Circular and this Instruction Letter may be obtained from Fording at its office at the address listed above, and are also available at the website maintained by the Canadian Depository for Securities Limited at [www.sedar.com](http://www.sedar.com).
- (c) This Instruction Letter will be construed in accordance with and governed by the laws of the Province of Alberta and the federal laws of Canada applicable therein, and the undersigned irrevocably attorns to the non-exclusive jurisdiction of the Courts of the Province of Alberta.

### 5. Important Tax Information for U.S. Phantom Unitholders and U.S. Exchange Optionholders

U.S. Internal Revenue Service Circular 230 Notice: To ensure compliance with Internal Revenue Service Circular 230, Phantom Unitholders and Exchange Optionholders are hereby notified that: (i) any discussion of United States federal tax issues contained or referred to in this Instruction Letter or in any document referred to herein is not intended or written to be used, and cannot be used, by Phantom Unitholders or Exchange Optionholders for the purpose of avoiding penalties that may be imposed on them under the United States Internal Revenue Code; (ii) such discussion is written for use in connection with the promotion or marketing of the transactions or matters addressed herein; and (iii) Phantom Unitholders and Exchange Optionholders should seek advice based on their particular circumstances from an independent tax advisor.

To prevent backup withholding on any payment made to a U.S. Phantom Unitholder or U.S. Exchange Optionholder (or person acting on behalf of a U.S. Phantom Unitholder or U.S. Exchange Optionholder) with respect to Phantom Units or Exchange Options, respectively, you are required, if you are a U.S. person (as defined below), to notify the Depository of your current U.S. taxpayer identification number, or TIN (or the TIN of the person on whose behalf you are acting), by completing the Substitute Form W-9 (which is provided below) as described more fully below. If you are a U.S. Phantom Unitholder or U.S. Exchange Optionholder that is not a U.S. person but provides a mailing address in the

United States, you may be required to furnish an IRS Form W-8 to avoid backup withholding, which the Depository will provide upon request.

Backup withholding is not an additional tax. Amounts withheld are creditable against the U.S. Phantom Unitholder's or U.S. Exchange Optionholder's regular U.S. federal income tax liability, and any amount overwithheld generally will be refundable to the U.S. Phantom Unitholder or U.S. Exchange Optionholder if the U.S. Phantom Unitholder or Exchange Optionholder properly files a U.S. federal income tax return.

Each U.S. Phantom Unitholder and each U.S. Exchange Optionholder is urged to consult his or her own tax advisor to determine whether such holder is required to furnish a Substitute Form W-9, is exempt from backup withholding and information reporting, or is required to furnish an IRS Form W-8.

You are a U.S. person 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).

Each U.S. person is required to provide the Depository with a correct TIN and with certain other information on a Substitute Form W-9 (which is provided below) and to certify that the TIN provided is correct (or that such U.S. person is awaiting a TIN) and that (a) the U.S. person has not been notified by the Internal Revenue Service that the U.S. person is subject to backup withholding as a result of a failure to report all interest or dividends or (b) the Internal Revenue Service has notified the U.S. person that the U.S. person is no longer subject to backup withholding or (c) the U.S. person is exempt from backup withholding.

The TIN is generally the U.S. person's U.S. Social Security number or the U.S. federal employer identification number. The U.S. person is required to furnish the TIN of the registered owner of the Phantom Units or Exchange Options. The enclosed "Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9" explain the proper certification to use if the Units or Exchange Options are registered in more than one name or are not registered in the name of the actual owner. The U.S. Phantom Unitholder or U.S. Exchange Optionholder may write "Applied For" on the Substitute Form W-9 if the tendering U.S. 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. Phantom Unitholder or U.S. Exchange Optionholder writes "Applied For" on the TIN line of the Substitute Form W-9 and the Depository is not provided with a TIN by the time of payment, the Depository may backup withhold a portion of such payments. Certain U.S. persons are not subject to these backup withholding and reporting requirements. See the enclosed "Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9" for additional instructions.

Failure to provide the required information on the Substitute Form W-9 may subject the tendering U.S. person to a US\$50 penalty imposed by the Internal Revenue Service and backup withholding of a portion of any payment. More serious penalties may be imposed for providing false information which, if wilfully done, may result in fines and/or imprisonment.

U.S. Phantom Unitholders and U.S. Exchange Optionholders that are not U.S. persons but provide a mailing address in the United States may be required to file an IRS Form W-8BEN or other appropriate IRS Form W-8. You may obtain the appropriate IRS Form W-8 from the IRS's website (<http://www.irs.gov>). A failure to properly complete and furnish the appropriate IRS Form W-8 may result in backup withholding.

**PLEASE COMPLETE THE SUBSTITUTE FORM W-9 BELOW TO PROVIDE  
YOUR TAX IDENTIFICATION NUMBER AND A CERTIFICATION  
AS TO YOUR EXEMPTION FROM BACK-UP WITHHOLDING**

**TO BE COMPLETED BY PHANTOM UNITHOLDERS AND EXCHANGE OPTIONHOLDERS THAT  
ARE U.S. PERSONS**

<b>SUBSTITUTE Form W-9 Department of the Treasury Internal Revenue Service Payer's Request for Taxpayer Identification Number (TIN) and Certification</b>	<b>Part I</b> — Taxpayer Identification Number — For all accounts enter your taxpayer identification number on the appropriate line at right. Certify by signing and dating below. For further instructions, see <i>Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9</i> .	Social Security Number  OR  Employer Identification Number (If awaiting TIN, write "Applied For")  _____
<b>Part II</b> — For Payees exempt from backup withholding, see the enclosed <i>Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9</i> , check the Exempt box below, and complete the Substitute Form W-9. Exempt <input type="checkbox"/>		
<b>Name:</b> _____ <b>Business Name:</b> _____		
Please check appropriate box <input type="checkbox"/> Individual/Sole Proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other: _____ <input type="checkbox"/> Limited Liability Company. Enter tax classification (D = disregarded entity, C = corporation, P = partnership) : Address: _____ City: _____ State: _____ Zip Code: _____		
<b>PART III — Certification — Under penalties of perjury, I certify that:</b> (1) <b>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</b> (2) <b>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</b> (3) <b>I am a U.S. person (including a U.S. resident alien).</b>		
<b>Certification Instructions</b> — You must cross out item (2) above if you have been notified by the IRS that you are subject to backup withholding because of underreporting interest or dividends on your tax return. However, if after being notified by the IRS that you were subject to backup withholding you received another notification from the IRS that you are no longer subject to backup withholding, do not cross out item (2). (Also see instructions in the enclosed Guidelines).  Signature: _____ Date: _____		

**YOU MUST COMPLETE THE FOLLOWING CERTIFICATE IF YOU  
WROTE "APPLIED FOR" IN PART I OF THIS SUBSTITUTE FORM W-9**

<b>CERTIFICATE OF AWAITING TAXPAYER IDENTIFICATION NUMBER</b>	
I certify under penalties of perjury that a taxpayer identification number has not been issued to me, and either (a) I have mailed or delivered an application to receive a taxpayer identification number to the appropriate Internal Revenue Service Center or Social Security Administration Office or (b) I intend to mail or deliver an application in the near future. I understand that, notwithstanding the information I provided in Part III of the Substitute Form W-9 (and the fact that I have completed this Certificate of Awaiting Taxpayer Identification Number), all payments made to me before I provide a properly certified taxpayer identification number will be subject to the applicable percentage of backup withholding tax.	
Signature: _____	Date: _____

**Note: Failure to complete and return this Substitute Form W-9 may subject you to applicable Federal income tax withholding on any payments made to you. Please review the enclosed *Guidelines for Certification of Taxpayer Identification Number on Substitute Form W-9* for additional details.**

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

### Specific Instructions

**Name.** If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first and then circle the name of the person or entity whose number you entered in Part I of the form.

**Sole proprietor.** Enter your **individual** name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

**Limited liability company (LLC).** Check the "Limited Liability Company" box only and enter the appropriate code for the tax classification ("D" for disregarded entity, "C" for corporation, "P" for partnership) in the space provided. If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner's name on the "Name" line.** Enter the LLC's name on the "Business name" line. For an LLC classified as a partnership or a corporation, enter the LLC's name on the "Name" line and any business, trade or DBA name on the "Business Name" line.

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

**Other entities.** Enter your business name as shown on required Federal tax documents on the "Name" line. 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 the "Business name" line.

**Note.** You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

### Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in Part II of the Form, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

**Exempt payees.** Backup withholding is not required on any payments made to the following payees:

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 possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities,
5. An international organization or any of its agencies or instrumentalities,

Other payees that may be exempt from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,

9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a), and
13. A financial institution.

### Part I — Taxpayer Identification Number (TIN)

#### Enter your TIN on the appropriate line.

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 on the social security number line. 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. However, the IRS prefers that you use your SSN.

If you are an **LLC** that is **disregarded as an entity** separate from its owner (see **Limited liability company (LLC)** above), 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 a partnership, enter the entity's EIN.

**Note:** See the chart on the next page 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 Social Security Administration office or get this form on-line at [www.ssa.gov](http://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/](http://www.irs.gov/businesses/) and clicking on Employer ID numbers under Related Topics. You may get Forms W-7 and SS-4 from the IRS by calling 1-800-TAX-FORM (1-800-829-3676) or from the IRS's Internet Web Site at [www.irs.gov](http://www.irs.gov).

If you do not have a TIN, 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:** Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

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

### Part III — 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 items 1 and 4 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required).

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 non-employee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**Privacy Act Notice**

Section 6109 of the Internal Revenue Code requires you to give your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, and the District of Columbia to carry out their tax laws. The IRS may also disclose this information to other countries under a tax treaty, or to Federal and state agencies to enforce Federal non-tax criminal laws or to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold applicable rates of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

**Penalties**

1. **Penalty for Failure to Furnish Taxpayer Identification Number.** If you fail to furnish your taxpayer identification number to a payer, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to wilful neglect.
2. **Civil Penalty for False Information With Respect to Withholding.** If you make a false statement with no reasonable basis which results in no imposition of backup withholding, you are subject to a penalty of \$500.
3. **Criminal Penalty for Falsifying Information.** Wilfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**What Name and Number To Give the Requestor**

<b>For this type of account:</b>	<b>Give name and SSN of:</b>
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>(1)</sup>
3. Custodian account of a minor (Uniform, gift to Minors Act)	The minor <sup>(2)</sup>
4. a. The usual revocable savings trust (grantor is also trustee)  b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee <sup>(1)</sup>  The actual owner <sup>(1)</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>(3)</sup>
6. Disregarded entity not owned by an individual	The owner <sup>(3)</sup>
7. A valid trust, legal estate, or pension trust	Legal entity <sup>(4)</sup>
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. 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

(1) List first and circle the name of 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, but you may also enter your business or "DBA" name on the business name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, the IRS encourages you to use your SSN.

(4) List first and circle the name of the legal 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.)

**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.