

**SHARE ACQUISITION
(Issue of Rollover Shares)
DIRECTORS' RESOLUTION**

..... (Corporate name)
DIRECTORS' RESOLUTION
DATED AS OF

ACQUISITION OF SHARES HELD BY (name of shareholder)

..... (name of shareholder) wishes to sell to the Corporation (.....) Class “...” shares he/she holds in its capital stock for a total price of DOLLARS (\$.....), namely DOLLARS (\$.....) per share, payable by the issue of Class “...” shares in the capital stock of the Corporation;

The Corporation wishes to acquire (.....) Class “...” shares held by (name of holder) in its capital stock for the above-mentioned consideration, subject to the terms and conditions provided in the share purchase and rollover agreement submitted to the directors for review;

BE IT RESOLVED:

THAT the Corporation acquires (.....) Class “...” shares held by (name of shareholder) in its capital stock for a total price of DOLLARS (\$.....), namely DOLLARS (\$.....) per share, in compliance with the terms and conditions provided in the share purchase and rollover agreement;

THAT the above-mentioned consideration be paid as follows:

- by the issue in the name of (name of shareholder) of (.....) Class “...” shares, having a legal and fiscal paid-up capital of DOLLARS (\$.....), an adjusted cost base of DOLLARS (\$.....) and a redemption value of DOLLARS (\$.....), namely DOLLARS (\$.....) per share;

THAT the above-mentioned consideration be paid to the holder of the shares so purchased, upon receipt of the certificate(s) representing the shares so purchased;

THAT (name of representative), President of the Corporation, be and he/she is hereby authorized to sign for and on behalf of the Corporation the share purchase and rollover agreement in form and substance similar to the draft submitted to the directors, with any amendment he/she may consider appropriate to make thereto, as well as any other document which he/she may consider necessary and useful to give effect to this resolution or the provisions of the said contract, his/her signature on the agreement or any such document attesting to the approval of the directors;

THAT the Corporation make, jointly with (name of shareholder), an election regarding the sale of shares, and complete and file with the Canada Revenue Agency and Revenue