

Instructions for Completing the Election under Subsection 12(2.2)

1. The “Elected Amount” and the “Amount of Reimbursement” should be equal to the tax indemnity payment you have received from SWEF LP.
2. The “Date of Reimbursement” is the date you received the tax indemnity payment.
3. The “Amount of Outlay” and “Date of Outlay” is the amount of additional tax paid by you for the taxation year to which the tax indemnity relates not including interest and the date on which the additional tax was paid.

NOTE: For unitholders resident in Quebec, this election will not apply in respect of any tax indemnity payment received on account of additional tax paid to Revenu Quebec. A corresponding Quebec provincial election may be available. Such unitholders should consult their own advisors.