

## Flow-Through Shares Information Return

Form CO-359.10 is to be used by a **development corporation** that has prepared a selling instrument for flow-through shares or agreed to issue flow-through shares under a written agreement with investors.

On receipt of form CO-359.10, we will send you the identification number assigned to it. You must enter the number on form RL-11.S, *Renonciation à des frais ou attribution des montants d'aide par une société*, and on the RL-11 slips you file where, in accordance with the agreement entered into with investors, the corporation renounces resource expenses in favour of investors or allocates assistance in respect of resource expenses to them.

The identification number is used for administrative purposes only. It does not confirm that the shares are flow-through shares, that the requirements of the *Taxation Act* have been met with respect to the agreement between investors and the corporation or that such requirements will be met with respect to the expenses that may be renounced by the corporation. It also does not confirm that we accept the price assigned to flow-through shares and warrants.

For more information, refer to the *Guide to Filing the RL-11 Slip* (RL-11.G-V). Such terms as "Canadian development expenses," "Canadian exploration expenses," "deemed Canadian exploration expenses," "development corporation" and "flow-through share" are defined in the guide.

### Important

With the duly completed copy of form CO-359.10, you must enclose:

- a copy of the selling instrument or the share issue agreement; and
- a cheque or money order for \$200 (plus any late-filing penalty) payable to the Minister of Revenue of Québec. Be sure to provide the Québec enterprise number (NEQ) or the identification number of the corporation on the back of the cheque or money order.

Send form CO-359.10 and all required documents to 3800, rue de Marly, Québec (Québec) G1X 4A5, before the end of the month following the earlier of:

- the month in which the share issue agreement is entered into; and
- the month in which the selling instrument is first delivered to a potential investor.

## 1 Information about the corporation

01a Québec enterprise number (NEQ)	01b Identification number	File	Do not use this area. Numéro d'identification
[REDACTED]	[REDACTED]	IC 0001	A C C - - -
02 Name of corporation [REDACTED]			
03 Address [REDACTED]			04 Postal code [REDACTED]

If the corporation has issued flow-through shares or expects to do so, complete part 2 of form CO-359.10. If flow-through shares will be issued following the exercise of flow-through warrants, complete part 3 of form CO-359.10.

If the corporation is filing form CO-359.10 late, complete part 4 as well.

If the final data concerning the issue are available when you file form CO-359.10, complete parts 5 and 6, as applicable, as well as part 7. Otherwise, complete part 7 and send form CO-359.10 with your payment. Once the final data are available, complete parts 5 and 6 on another copy of form CO-359.10 and send it to us.

## 2 Expected proceeds of the issue

If a selling instrument (prospectus, registration statement, term sheet, etc.) was prepared, enter the date that the instrument was first delivered to a potential investor.

09 [REDACTED]  
Y Y Y Y M M

### Flow-through shares

Unit price	[REDACTED]	10
Maximum number of flow-through shares that the corporation expects to issue	[REDACTED]	11
Multiply line 10 by line 11.	[REDACTED]	=
		12 [REDACTED]

### Flow-through warrants the proceeds of which will be used to incur Canadian exploration or development expenses

Unit price	[REDACTED]	15
Maximum number of warrants that the corporation expects to issue	[REDACTED]	16
Multiply line 15 by line 16.	[REDACTED]	=
Add lines 12 and 17.		+ 17 [REDACTED]
		<b>Expected proceeds of the issue</b> = 18 [REDACTED]



## 7 Amount payable

Complete part 7 of form CO-359.10 only on the **first copy** of the form you file **with respect to the issue concerned**. Enclose the \$200 cheque or money order (plus any late-filing penalty) with form CO-359.10.

Amount from line 27, if applicable	65	200 00
Add lines 65 and 66.	66	
<b>Amount payable</b>	67	
<b>Amount paid</b>	68	

### Do not use this area

Chèque ou mandat

Montant

Date de réception

A A A A M M J J

## 8 Certification

I certify that all the information provided in form CO-359.10 and any enclosed documents is accurate and complete.

Name of the authorized person (please print)				
Signature	Date	Area code	Telephone	Extension

## Notes

- A CO-359.10 form filed late is deemed to have been filed on time if:
  - it is filed within 90 days after the filing deadline (or after the 90-day period where, in our opinion, it is fair and reasonable to permit the form to be filed); **and**
  - the corporation pays the penalty prescribed in section 359.12.2 of the *Taxation Act*.
- If a subscriber is a mandatary (or agent), you must provide a copy of the mandate (or agency) agreement and a list of the investors as soon as they are known. Renunciation of resource expenses must be made in favour of the investors and not the mandatary.