

File: 412365017
Date: May 22, 2015

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WHITECAP RESOURCES INC.
500 222 3RD AVE SW
CALGARY AB T2P 0B4

Dear Sir or Madam:

Re: Alberta Tax Exempt Fuel User (TEFU) Number: A333966-06

Thank you for your Declaration of Tax Exempt Fuel User. The information you provided indicates that you are eligible for the tax exemption on marked fuel for purposes specified under the Fuel Tax Act.

We emphasize that the fuel exemption number issued to you does not permit you to purchase marked fuel for licensed vehicles. Marked fuel may only be used in equipment operated exclusively off public roads or in furnaces used for home heating.

Your identification number is valid until June 15, 2018, or until you cease to be eligible for the fuel tax exemption, whichever occurs first. Please keep this letter as a reminder and confirmation of your identification number and ensure that your fuel resellers have recorded it in their files. For easy reference, your identification number has been printed twice in wallet size at the bottom of this letter.

If you have any questions, please call our enquiries officers at (780) 427-3044. If calling long distance within Alberta, call 310-0000 then enter (780) 427-3044.

Yours sincerely,

Christina Kwok
Senior Manager, Revenue Operations

WHITECAP RESOURCES INC.

FUEL TAX EXEMPTION NUMBER
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