

OWNERSHIP CHANGES

GENERAL GUIDELINES (PLEASE READ):

Listed below are common situations that result in either a change of ownership or a change to owner status. The general document(s) required to effect the change (specific requirements may differ for particular jurisdictions; therefore, this list should not be considered to be an all-inclusive list for every jurisdiction which you may have ownership). All changes must be submitted in writing via mail, fax, or e-mail.

Please note:

- * For your own protection, address changes cannot be handled by telephone; a written request is required
- * All payees are required to provide a Social Security or Tax Identification Number in the format of an executed W-9 or Federal Law requires Tax Withholding
- * All changes of ownership must be filed for the record in the County/Parish where the property is located
- * Laws of agency preclude us from providing legal advice or forms for conveying real property interests; you should contact an attorney, Legal Aid Society, or your local Bar Association for assistance in handling these matters
- * Gulf Pine follows the various statutory and regulatory requirements related to royalty owners in the states where it operates oil and gas properties. In order to provide a high level of service, it is imperative that Gulf Pine is timely notified of any changes that impact your ownership.

Documents related to Ownership Changes can be sent by:

E-mail: land@gulfpine.com,

Fax: (403) 452-9249

Mail:

Gulf Pine Energy Partners Ltd.
333 – 7th Avenue S.W.
Suite 2400
Calgary, Alberta Canada T2P 2Z1
Attn: Land Department

Questions and inquiries should be directed to: land@gulfpine.com.

We maintain a Land Hotline at 1-877-559-3655. Please leave a detailed message with your name, a daytime phone number, e-mail address, Owner Number, the last four digits of your Tax Identification Number or Social Security and the reason for your call.

SITUATION	REQUIRED DOCUMENTATION
Address Changes	
Owner(s) of record moves	Submit old address and new address with owner name and number (if available) in writing via mail, fax or e-mail. Please ensure you sign the document.
Name Changes	
An individual's name changes due to Marriage or Divorce	Complete a revised W-9 and submit a photocopy of Marriage Certificate, Divorce Decree reinstating maiden name or other document affecting name change.
Company or Corporation's Name Change	Complete a revised W-9 and submit a photocopy of the Certificate of Name change

Company or Corporation Merger	Complete a revised W-9 and submit a photocopy of the Certification of Merger, including new tax ID number
Appointment of Guardian or Power of Attorney	Complete a revised W-9 and submit a photocopy of the Power of Attorney or Letters of Guardianship
Ownership Changes	
Sale of an Interest	The new owner of record should complete a W-9 and submit a photocopy of the Conveyance Instrument as filed for record and showing recording information (volume/page, document number, recording date, etc.) in the county or parish where the property is located.
Change in Marital Status	Complete a revised W-9 for the new owner of record, and submit a marriage certificate, complete Divorce Decree including any conveyances made and filed for record in the appropriate county/parish including any legal document showing a change of name (if applicable)
Transfer of Ownership to a Trust or Partnership	Complete a W-9 with Tax Identification for the Trust, and submit a photocopy of Trust Agreement or Memorandum of Trust along with recorded conveyance in appropriate county/parish
Trust or Partnership is terminated	Complete a W-9 for the owner of record, and submit a Dissolution of Trust or Partnership conveyances filed and recorded in the appropriate county/parish
Changes in Trustee	Complete a W-9 for the owner of record, and submit a photocopy of the Instrument whereby the successor trustee was appointed and recorded in the appropriate county/parish
Estate Proceedings	
Joint Tenancy and one dies	Submit a photocopy of a Death Certificate of the Joint Tenant, and complete a revised W- 9, if appropriate
Owner died with a Will (testate) and probate proceedings are to be conducted in the state where the property is located	Complete a W-9 for the new owner of record, and submit a photocopy of the Death Certificate, Order Admitting Will to Probate recorded in the county/parish where the property is located, Letters of Testamentary, Last Will and Testament recorded in the county/parish where the property is located, and the Final Decree of Distribution or Judgment of Possession
Owner died with a Will (testate) and probate proceedings are to be conducted in a state <u>other</u> than the state where the property is located	Complete a W-9 for the new owner of record, and submit a photocopy of the Death Certificate, Order Admitting Will to Probate recorded in the county/parish where the property is located, Letters of Testamentary, Last Will and Testament recorded in the county/parish where the property is located, Final Decree of Distribution or Judgment of Possession, and Documentation of ancillary probate proceedings opened in all affected states
Owner died without a Will (intestate) Laws of Descent and Distribution will apply as relevant	Complete a W-9 for the new owner of record, and submit a photocopy of the Death Certificate, Letters of Administration, if appropriate, Affidavit of Heirship, which must be completed by a disinterested party familiar with the facts (but not an heir), notarized, and filed or recorded in the county/counties where the property is located, and in the event administrative proceedings were necessary, a recorded copy of the Order Appointing Administrator.
Bankruptcy	
Chapter 11	Submit a photocopy of the Plan of Reorganization, and the Order Confirming the Plan of Reorganization
Chapter 7	Submit a photocopy of the recorded conveyance (as appropriate), and the Order Naming Trustee of Bankruptcy Estate