



June 1, 2010

Frequently Asked Questions – Distribution Reinvestment and Optional Share Purchase Plan for Beneficial Owners of Shares

The following series of questions and answers explains the process for beneficial owners of Shares only; those who hold their shares through a CDS Participant (i.e. a broker, investment dealer, financial institution or other nominee.)

Note: Capitalized terms not defined herein shall have the meanings set out in the Superior Plus Dividend Reinvestment and Optional Share Purchase Plan (“Plan”).

Frequently Asked Questions

1. Is the Plan available to all Shareholders?

Canadian resident beneficial owners of at least one Share may enrol in the Plan through their CDS Participant.

2. How do I enrol and become a participant in the Plan?

In order for a particular dividend to be reinvested in Shares under the Plan, your enrollment instruction must be communicated by your CDS Participant through the electronic book-entry depository system administered by the CDS Clearing and Depository Services (“CDS”). CDS acts as a nominee for many Canadian brokerage firms and will advise the Agent of the number of Shares that are to be reinvested under the Plan in respect of a particular dividend payment.

Your CDS Participant may require certain information or documentation from you before it will act upon your enrollment instructions. Please contact your CDS Participant to confirm any information or documentation required to give effect to your instructions and to inquire about any applicable deadlines that your CDS Participant may impose or be subject to under the policies of CDS.

3. When will the Agent purchase and credit new Shares to my account?

The Agent will purchase whole Shares from treasury on each Dividend Payment Date and credit your CDS Participant via CDS. Your CDS Participant will credit your account following the Dividend Payment Date as soon as practicable.

4. Will certificates be issued for new Shares purchased under the Plan?

No. Beneficial owners of Shares will not receive certificates for Shares purchased and held under the Plan. Beneficial owners may contact their CDS Participant regarding their electronic book-entry credit to their account of the reinvested Shares for each respective Dividend Payment Date.

5. Can I transfer new Shares purchased under the Plan?

Beneficial owners should consult with their CDS Participant to determine the procedure to enable them to transfer the Shares purchased under the Plan.

6. How can I change my participation in the Plan?

You may terminate your participation in the Plan by providing appropriate instructions to your CDS Participant. You should consult with your CDS Participant to confirm what information or documentation may be required to give effect to your instructions, and to inquire about any applicable deadlines that your broker may impose or be subject to under the policies of CDS.

7. What are the income tax consequences of participating in the DRIP?

Participation in the Plan does not relieve you from the income tax liability that may be payable in respect of cash dividends that are reinvested for new Shares on your behalf under the Plan. Shareholders are encouraged to consult their own tax advisor concerning the implications of participation in the Plan as it relates to their particular circumstances.