INSTRUCTIONS

for completing a

Summary of Contributions / Revised Summary of Contributions Form

General Principles

1. For plans registered in jurisdictions other than Ontario and Alberta, CIBC Mellon requests that the plan administrator provide a summary of contributions required to be made for the pension plan, using the attached CIBC Mellon Summary Form .

2. CIBC Mellon requests that the Summary Form for a fiscal year of a pension plan be completed (i) within 90 days after the plan is established for the first fiscal year; and (ii) within 60 days after the beginning of the second fiscal year and each subsequent fiscal year of the plan.

3. If there is a change in the summary of contributions, the administrator is requested to provide CIBC Mellon with a revised Summary Form within 60 days after the administrator becomes aware of the change.

4. A completed Summary Form should be provided to CIBC Mellon for each fiscal year of the plan until the plan wind-up date, and for any period following the plan wind-up date during which contributions are required (e.g., to fund a deficit).

Summary of Contributions

5. The plan administrator is requested to complete a separate Summary Form only for that portion of the pension fund on deposit with CIBC Mellon. All applicable parts of the Summary Form must be completed, including box 10 (Summary of Contributions) which contains the table for estimated employee and employer contributions for the fiscal year of the plan identified in box 4. Also in box 10 (Summary of Contributions) the month the remittance is made to CIBC Mellon is required which may not be the same as the month the contributions relate to from a payroll perspective.

6. “Estimated employee contributions” and “estimated employer contributions” should be reasonable estimates of contributions required to be remitted, based on relevant information such as the funding requirements as specified in the current actuarial reports, anticipated payroll, membership or number of hours worked. Thus, estimates of contributions may take into account cyclical fluctuations in contribution levels or anticipated variations in contribution levels due to unusual circumstances.

7. “Estimated employer contributions” include employer normal cost contributions, and special payments towards going concern unfunded liabilities and/or solvency deficiencies, if any, as determined by the actuary.

Revised Summary of Contributions

8. If there is a change in the summary of contributions, including a change in plan information, the administrator is requested to give CIBC Mellon a revised Summary Form within 60 days after the administrator becomes aware of the change. A revised Summary Form

   may be necessary when there are changes to the plan or events which materially affect the required contribution levels. Such circumstances may include:

   - the full or partial wind up of the plan;
   - a merger, sale or transfer of plan assets;
   - a contribution holiday; or
   - any plan amendment that alters contribution and funding levels, such as a benefit improvement, early retirement window or plan conversion.

9. A revised Summary Form may also be necessary where the required contributions that are remitted to the fund materially deviate from the estimated amounts in the Summary Form provided to CIBC Mellon.

Certification

10. The Summary Form must be certified by the plan administrator or authorized representative of the plan administrator at box 11 to formally acknowledge who is responsible for preparing the summary, and to better ensure the accuracy and completeness of the information contained therein.

ASSET SERVICING | CIBC MELLON

Summary of Contributions / Revised Summary of Contributions Form

This form should be completed by the administrator of the pension plan and provided to CIBC Mellon:

- within 90 days after the plan is established for the first fiscal year;
- within 60 days after the beginning of each subsequent fiscal year; and
- within 60 days after the administrator becomes aware of any change in the Summary of Contributions.

Please read the instructions on the cover sheet before completing this form.

Do not file this form with any government bodies.

1 Registration Number

2 Name of Pension Plan

3 Jurisdiction of registration

4 Fiscal Year of Plan

From: Day / Month / Year

To: Day / Month / Year

5 CIBC Mellon Account Number(s) to which contributions are made

6 Plan Information

(a) The plan type is:

☐ Defined Benefit ☐ Defined Contribution ☐ Other (specify) _____

(b) For Defined Benefit Plans:

Is there a Defined Contribution component?

☐ Yes ☐ No

(c) For Defined Contribution plans the name and address of the recordkeeper:

Contact Name & Title		
Company Name		
Address		
City	Province/State	Postal/Zip Code
Telephone Number		

(d) The plan is:

☐ Contributory ☐ Non-Contributory

(e) Is the plan multi-employer?

☐ Yes ☐ No

(f) Does the plan permit additional voluntary contributions by employees?

☐ Yes ☐ No

7 Plan Administrator - Name and Address

Contact Name & Title		
Company Name		
Address		
City	Province/State	Postal/Zip Code

8 If the Trustee of the Pension Fund is someone other than CIBC Mellon please provide their name and address (attach additional pages if req'd.)

Contact Name & Title		Account No.
Company Name		
Address		
City	Province/State	Postal/Zip Code

9 Summary of Contributions or Revised Summary of Contributions

(a) The contribution summary at box 10 below is a

☐ Summary of Contributions, or

☐ Revised Summary of Contributions

for the period identified in box 4 above.

(b) If the contribution summary at box 10 is a Revised Summary of Contributions:

(i) This Revised Summary of Contributions replaces the Summary of Contributions or Revised Summary of Contributions dated / / /, which was previously provided to CIBC Mellon
(day) (month) (year)

(ii) Provide an explanation for the material change(s) in contributions: _____

_____

_____

_____

_____

_____

10 Summary of Contributions / Revised Summary of Contributions

Month/ Period of Remittance	Estimated Employee Contributions		Estimated Employer Contributions		Total Estimated Required Contributions
dd/mm to dd/mm	Required Contributions ($) [A]	Additional Voluntary Contributions ($)	Current Service (Normal Cost) ($) [B]	Special Payments ($) [C]	[A] + [B] + [C] (if applicable)

(Attach additional pages if required.)

11 Please provide the name and address of someone CIBC Mellon can contact if we have any questions about contributions for the Plan:

Contact Name & Title		
Company Name		
Address		
City	Province/State	Postal/Zip Code
Telephone Number		

12 Certification

As the Administrator or authorized representative of the Administrator of the above-noted pension plan, I certify that the information in paragraphs 1 through 7 of this form is true and accurate, and the information provided in box 9 of this Form is complete and any contributions identified therein are reasonable estimates.

Dated this _____ day of _____ , _____
(day) *(month)* *(year)*

_____
Signature of Administrator or Administrator's authorized representative

_____
Name and Title of Administrator or Administrator's authorized representative (printed)

_____
Address of Administrator or Administrator's authorized representative (printed)

_____