



RE: GIFT OF SHARES

Dear Shareholder:

Thank you for requesting a Gifting Packet. To ensure a prompt transfer please take a moment to read instructions carefully and make sure you have enclosed all necessary documents.

____ COPY OF BIRTH CERTIFICATE FOR EACH RECIPIENT
____ W-9 FORM FOR EACH RECIPIENT
____ ACCEPTANCE OF GIFT STOCK FROM EACH RECIPIENT
____ CUSTODIAN CONSENT FORM
____ SHAREHOLDER & RECIPIENT PAGES NOTARIZED
____ FAMILY TREE

IF YOU ARE GIFTING TO A GRANDCHILD, NIECE OR NEPHEW, WE WILL NEED A COPY OF A BIRTH CERTIFICATE FOR THE PARENT ALSO.

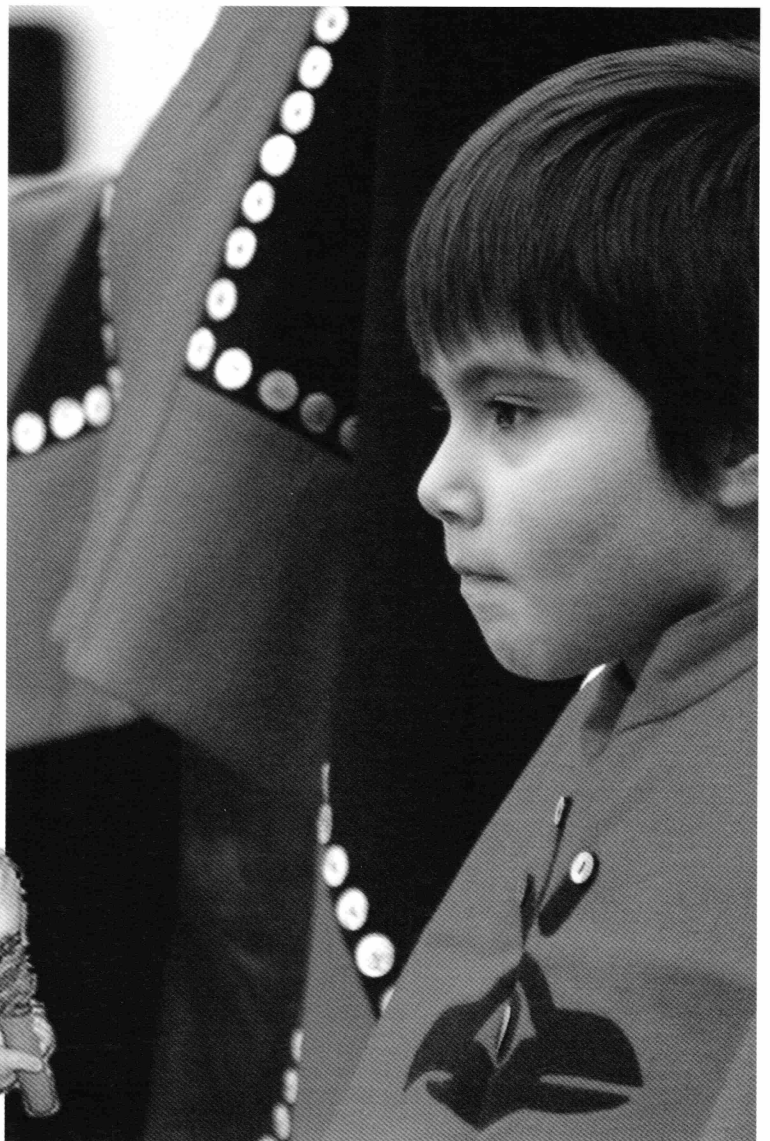
Please mail complete packets only.

SEALASKA CORPORATION
One Sealaska Plaza Suite 400
Juneau AK 99801

1-800-848-5921
(F) 907-586-8191

W E L C O M E

When you share
Sealaska stock
with your family
you continue
an important
Native tradition
of giving...
you give
a gift that lasts
a lifetime.



How to Give Your Gift

Take a few moments to complete the seven steps outlined on the pages that follow. Your gift will be something you and your family will enjoy for the rest of your lives.

Remember to gather the necessary information and have the completed documents confirmed by a notary public before you send them back to Sealaska.

For More Information

*If you have questions, contact Sealaska Shareholder Records
(907) 586-1512, or toll free (800) 848-5921*



How to Give Your Gift

IMPORTANT: Attach Copy of Recipient's Birth Certificate. If you don't have a copy at home, contact the vital statistics or social services department in the state where the recipient was born.

STEP 1 Complete the Shareholder Form

The shareholder form must be completed by the shareholder who is gifting the shares (the "donor"). Also, at step one, list the name of each recipient and the number of shares you wish to give.

STEP 2 Stand Beneath the Family Tree

Fill in the individual branches and admire the tree as a whole. It is a history of your family and your ties to a Native heritage. In order to determine the recipient's blood quantum, please list the birth parents and grandparents of the recipient on the family tree.

STEP 3 Ask Recipient to Complete the Recipient Form

Each person receiving a gift of shares must fill out the necessary information on the recipient form and sign it in the presence of a notary public. If the recipient is under 18, the parent or legal guardian of the child must complete and sign the form on behalf of the recipient.

STEP 4 If Recipient is Under 18 Years of Age, Assign a Custodian

(If the recipient is over 18 years of age, please skip this step.)

If the recipient of a gift of Sealaska stock is under 18 years of age, a custodian must be appointed to hold the shares. The custodian may be the recipient's parent, legal guardian, or the shareholder who is gifting stock. The custodian must complete the Custodian Consent form to accept the appointment.

STEP 5 Have Recipient Complete a W-9 Form

Every new shareholder must fill out a W-9 Form. The recipient should include his or her name,

address, social security number, and signature. The remaining boxes are used for businesses and can be left blank in this case.

STEP 6 Release for Publication

Also at step six is an optional "release for publication" form. The recipient (or the parent or guardian of a recipient under 18) may sign this form granting the release of the recipient's name in the Sealaska Shareholder and other promotional materials about gifting.

STEP 7 Send Completed Booklet to Sealaska

Make sure you and your recipient(s) complete the forms, attach the necessary documents, and sign the forms in front of a notary public before you send the packet back to Sealaska. Once we receive the completed packet, we will process the information within three weeks.

Send your completed Share Sealaska Gifting Packet to:

Shareholder Records
Sealaska Corporation
One Sealaska Plaza
Suite 400
Juneau, Alaska 99801
1-800-848-5921

For your convenience, we have provided additional copies of the recipient, custodian, and W-9 forms for shareholders gifting to more than one recipient.

Shareholder Form

STEP

1

IMPORTANT: If you are a Sealaska shareholder and you wish to gift shares to a descendant, niece, nephew or sibling, please complete this affidavit and sign it in front of a notary public.

I, _____ | _____ | _____
First Name (as it appears on Sealaska stock certificate) M.I. Last Name

Date of Birth: ____ ____ ____ ____ Social Security No.: ____ ____ ____ ____
Month Day Year

Complete Mailing Address

City State Zip Code Enrollment Number

Under oath, depose as follows:

1. Before making this gift, I now own ____ shares of common stock of Sealaska Corporation.
2. I understand that the Alaska Native Claims Settlement Act (43 U.S.C. 1606) permits a shareholder to give a gift of shares to his or her child, grandchild, great grandchild, niece, nephew, brother, or sister.
3. I attest that I am at least 18 years old.
4. I wish to make a gift of shares to the recipient(s) shown on the reverse of this document.
5. I understand that I cannot revoke, take back, or otherwise change this gift of shares once it has been made.
6. I understand that if there are taxes owed as a result of this transfer, Sealaska Corporation will not be responsible for payment, and that payment of any such taxes will be either my responsibility as donor or the recipient's responsibility.
7. I understand that my gift places in the hands of the recipient all authority to transfer these shares by will or gift; that I will no longer have voting rights for these shares; and that I will no longer receive dividends or distributions for these shares.
8. I understand that by signing this affidavit, I am swearing under oath to the best of my knowledge and belief that everything stated herein is true, and that I am acting of my own free will and am not under any undue pressure, influence, or duress.
9. I affirm that I have not received anything of value nor was I promised anything of value as compensation or payment for the stock I wish to transfer.

IMPORTANT: List the name, address and social security number of each recipient and the number of shares you wish to give.

1. _____ | _____ | _____
Recipient's First Name M.I. Last Name Relationship to Donor
(as it appears on Social Security card)

Date of Birth: ____ ____ ____ ____ Social Security No.: ____ ____ ____ ____
Month Day Year

Number of shares to be gifted

Recipient's Complete Mailing Address

Urban At-Large Village
(Check box to choose one of above)

City State Zip Code

Continue on back of page.



Shareholder Form

2. _____ | _____ | _____ | _____
 Recipient's First Name (as it appears on Social Security card) M.I. Last Name Relationship to Donor

Date of Birth: ____/____/____ Social Security No.: ____-____-____
 Month Day Year

 Number of shares to be gifted Recipient's Complete Mailing Address

Urban At-Large Village
 (Check box to choose one of above)

 City State Zip Code

3. _____ | _____ | _____ | _____
 Recipient's First Name (as it appears on Social Security card) M.I. Last Name Relationship to Donor

Date of Birth: ____/____/____ Social Security No.: ____-____-____
 Month Day Year

 Number of shares to be gifted Recipient's Complete Mailing Address

Urban At-Large Village
 (Check box to choose one of above)

 City State Zip Code

4. _____ | _____ | _____ | _____
 Recipient's First Name (as it appears on Social Security card) M.I. Last Name Relationship to Donor

Date of Birth: ____/____/____ Social Security No.: ____-____-____
 Month Day Year

 Number of shares to be gifted Recipient's Complete Mailing Address

Urban At-Large Village
 (Check box to choose one of above)

 City State Zip Code

 Total shares transferred Shares retained by donor (if any)

I am making more than four gifts. I have copied this form and included the remaining names on the attached copy.

WAIT to sign this affidavit until you are in the presence of a notary public.

A NOTARY PUBLIC is an official witness who confirms your identity and signature. You can find this service at Sealaska offices, banks, law firms, and at the U.S. Post Office.

Dated this ____ day of _____, _____
 Day Month Year Shareholder (signature)

Subscribed and sworn to before me this ____ day of _____, _____ at _____, _____
 Day Month Year City State

 Notary Public in and for

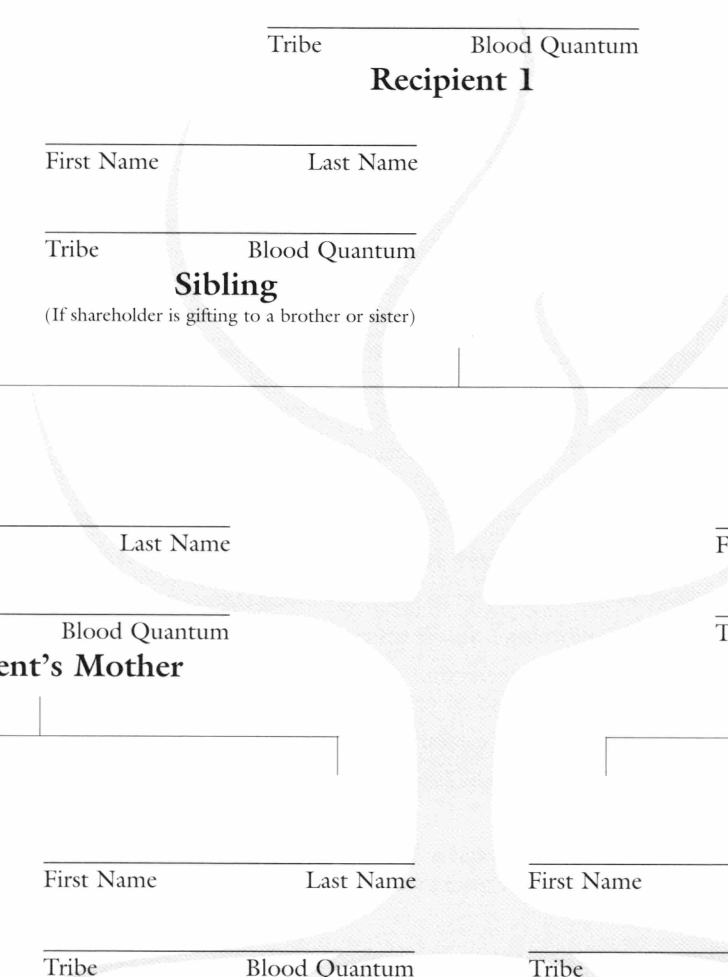
My commission expires: ____/____/____
 Month Day Year



Family Tree

STEP 2

The family tree is a visual history of your Native heritage. Start by filling in the recipient's name. Next, add the name and blood quantum of the recipient's parents and grandparents (both paternal and maternal). If you do not know the name or blood quantum of your family members, do not worry. Just fill in as much as you can.



First Name Last Name

Tribe Blood Quantum

Recipient 1

First Name Last Name

Tribe Blood Quantum

Sibling
(If shareholder is gifting to a brother or sister)

First Name Last Name

Tribe Blood Quantum

Recipient's Mother

First Name Last Name

Tribe Blood Quantum

Recipient's Grandfather

First Name Last Name

Tribe Blood Quantum

Recipient's Grandfather

First Name Last Name

Tribe Blood Quantum

Recipient's Grandmother

First Name Last Name

Tribe Blood Quantum

Recipient's Grandmother

Recipient Form

STEP

3

IMPORTANT: If you are the recipient of a gift of stock from a Sealaska shareholder, you must complete this affidavit and sign it in front of a notary public.

I, _____ | _____ | _____
First Name (as it appears on Sealaska stock certificate) M.I. Last Name

Date of Birth: _____ Social Security No.: _____
Month Day Year

Complete Mailing Address

City State Zip Code

Under oath, depose as follows:

- I understand that if the proposed gift is approved, I will receive _____ share(s) of Sealaska Corporation stocks as a gift from _____ | _____ (name of donor)
First Name Last Name
- I have not paid, transferred, or promised anything of value to obtain these shares.
- I understand that if this gift is approved, I will have the following rights and responsibilities with regard to the shares:
 - At shareholder meetings, either in person or by proxy, I will be responsible for voting my shares.
 - I will be responsible for determining the future ownership of my shares by gift or will.
 - I will be entitled to receive distributions or dividends issued by Sealaska Corporation to holders of Settlement Common Stock, the amount to be based on the number of shares I own.
 - I will be responsible for paying whatever taxes may be owed as a result of receiving this gift of shares.
- I understand that the law does not allow me to return the shares, except as a gift to a brother or sister, and then only if I am over age 18.
- I understand that my signature below indicates my acceptance of the proposed stock gift and my request that Sealaska Corporation complete the transfer of shares from the shareholder named above to me.

WAIT to sign this affidavit until you are in the presence of a notary public.

A NOTARY PUBLIC is an official witness who confirms your identity and signature. You can find this service at Sealaska offices, banks, law firms, and at the U.S. Post Office.

Dated this _____ day of _____, _____
Day Month Year Shareholder (signature)

Subscribed and sworn to before me this _____ day of _____, _____ at _____, _____
Day Month Year City State

Notary Public in and for

My commission expires: _____
Month Day Year



Custodian Consent Form Recipient - Under Age 18

STEP

4

IMPORTANT: If the recipient of a gift of Sealaska stock is less than 18 years of age, his or her parent or legal guardian may be appointed as a custodian of the shares. The shareholder who is gifting stock may also elect to act as custodian. This form must be completed by the custodian to accept the appointment.

In the matter of _____ | _____, a minor:
Minor's First Last Name

This document appoints _____ | _____, as custodian of all
Custodian's First Name Last Name
stock and other property that the above-named minor is and may later be entitled to receive from Sealaska Corporation, pursuant to the Alaska Native Claims Settlement Act ("ANCSA"; 43 U.S.C. §§ 1601 et seq.) until the minor reaches age 18. This appointment complies with Alaska Statute 13.46.085, as set forth on the reverse side hereof.

Custodian's Full Mailing Address

City

State

Zip Code

The undersigned hereby consents to and accepts appointment as custodian for the above-named minor, and agrees to receive and hold as custodian all stock and property distributed that the minor may be entitled to receive from Sealaska Corporation. The undersigned further agrees to collect, hold, manage, invest, and reinvest the custodial property in accordance with the Alaska Uniform Transfer to Minors Act, as it may be amended or replaced from time to time. The undersigned acknowledges having read and understood Alaska Statutes 13.46.085 and 13.46.110 (both set forth on the reverse side of this page), which are sections of the Alaska Uniform Transfer to Minors Act that address the appointment powers and duties of custodians for minors.

Custodian's Signature: _____ Date: _____

Family or legal relationship of custodian to the above-named minor: _____

(See reverse side)

Alaska Statutes Excerpts from the Alaska Uniform Transfer to Minors Act

AS 13.46.085. Native corporation; custodians.

- (a) The stock or membership in a corporation organized under the law of this state under the Alaska Native Claims Settlement Act (43 U.S.C. §§ 1601-1642) that a minor is entitled to receive under the Act shall be held by a custodian.
- (b) A person making a transfer of stock, whether by gift, devise, or other method, may nominate a custodian. In the absence of a nomination, the custodian shall be determined under the order of priority set out below. The appointment becomes effective upon the corporation's receipt of the custodian's written consent to the appointment. The order of priority is:
- (1) the legal guardian, if any, of the minor;
 - (2) a parent, if any, of the minor, as selected by the parents;
 - (3) an adult member of the minor's family; in this paragraph, "member of the minor's family" has the meaning given in AS 13.46.990, and also includes members of a family with whom the minor has customarily lived..
- (c) For good cause, a district court or the superior court may vary the order of priority set out in (b) of this section or appoint another suitable person as custodian.
- (d) The custodianship is governed by this chapter, as modified by the following:
- (1) [Repealed, §§ 12, Ch. 60, SLA 1992]
 - (2) under AS 13.46.150, a third person is responsible for determining whether stock is inalienable under the Act;
 - (3) the custodian shall give an appropriate receipt for property received by the minor;
 - (4) the custodian may not alienate inalienable property except within the limits provided by law;
 - (5) the form of registration or title shall be "as custodian for _____ (name of minor) under the Alaska Native Claims Settlement Act";
First Name M.I. Last Name
 - (6) a custodian may not receive compensation except, upon application to and approval by the superior court, for unusual and extraordinary services;
 - (7) custodial property includes securities, money, and other real and personal property under supervision as a consequence of the Act.;
- (e) Notwithstanding AS 13.46.190, the stock shall be transferred to the minor when the minor reaches 18 years of age, or to the minor's heirs if the minor dies before reaching 18 years of age.
- (f) In this section,
- (1) "Act" means the Alaska Native Claims Settlement Act (43 U.S.C. §§ 1601-1642);
 - (2) "minor" means an individual who is less than 18 years of age;
 - (3) "stock" means the stock or membership in a corporation that is organized under the law of this state under the Act and that a minor is entitled to receive under the Act, whether by gift, devise, or other method; "stock" includes inchoate rights to stock.

AS 13.446.110. Care of custodial property:

- (a) A custodian shall:
- (1) take control of custodial property;
 - (2) register or record title to custodial property if appropriate; and
 - (3) collect, hold, manage, invest, and reinvest custodial property.
- (b) In dealing with custodial property, a custodian shall observe the standard of care that would be observed by a prudent person dealing with property of another and is not limited by any other statute except AS 13.90.010 restricting investments by fiduciaries. If a custodian has a special skill or expertise, or is named custodian on the basis of representations of special skill or expertise, the custodian shall use that skill or expertise. However, a custodian, in the custodian's discretion and without liability to the minor or the minor's estate, may retain custodial property received from a transferor.
- (c) A custodian may invest in or pay premiums on life insurance or endowment policies on:
- (1) the life of the minor only if the minor or the minor's estate, is the sole beneficiary; or
 - (2) the life of another person in whom the minor has an insurable interest only to the extent that the minor, the minor's estate, or the custodian in the capacity of custodian, is the irrevocable beneficiary.
- (d) A custodian at all times shall keep custodial property separate and distinct from all other property in a manner sufficient to identify it clearly as custodial property of the minor. Custodial property consisting of an undivided interest is so identified if the minor's interest is held as a tenant in common and is fixed.

Custodial property subject to recordation is so identified if it is recorded, and custodial property subject to registration is also identified if it is either registered, or held in an account designated, in the name of the custodian, followed in substance by the words: "as custodian for _____ (name of minor) under the Alaska Uniform Transfers to Minors Act."
First Name M.I. Last Name

- (e) A custodian shall keep records of all transactions with respect to custodial property, including information necessary for the preparation of the minor's tax returns, and shall make them available for inspection at reasonable intervals by a parent or legal representative of the minor or by the minor if the minor has attained the age of 14 years.

Note: To be sure the statutory information is up-to-date and complete, custodians should consult the entire Alaska Uniform Transfer to Minors Act, AS 13.46.010-.999.

W-9 for Recipient

STEP

5

Form **W-9**
(Rev. November 2005)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Give form to the
requester. Do not
send to the IRS.

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)	
Business name, if different from above	
Check appropriate box: <input type="checkbox"/> Individual/ Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶ _____	
<input type="checkbox"/> Exempt from backup withholding	
Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
City, state, and ZIP code	
List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number
OR
Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign
Here

Signature of
U.S. person ▶

Date ▶

Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee.

In 3 above, if applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

Note. If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

For federal tax purposes, you are considered a person if you are:

- An individual who is a citizen or resident of the United States,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, or
- Any estate (other than a foreign estate) or trust. See Regulations sections 301.7701-6(a) and 7(a) for additional information.

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business. Further, in certain cases where a Form W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,

- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person, do not use Form W-9. Instead, use the appropriate Form W-8 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien.

Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity not subject to backup withholding, give the requester the appropriate completed Form W-8.

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments (after December 31, 2002). This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 4 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See the instructions below and the separate Instructions for the Requester of Form W-9.

Also see *Special rules regarding partnerships* on page 1.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered in Part I of the form.

Sole proprietor. Enter your individual name as shown on your income tax return on the "Name" line. You may enter your business, trade, or "doing business as (DBA)" name on the "Business name" line.

Limited liability company (LLC). If you are a single-member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, enter the owner's name on the "Name" line. Enter the LLC's name on the "Business name" line. Check the appropriate box for your filing status (sole proprietor, corporation, etc.), then check the box for "Other" and enter "LLC" in the space provided.

Other entities. Enter your business name as shown on required federal tax documents on the "Name" line. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on the "Business name" line.

Note. You are requested to check the appropriate box for your status (individual/sole proprietor, corporation, etc.).

Exempt From Backup Withholding

If you are exempt, enter your name as described above and check the appropriate box for your status, then check the "Exempt from backup withholding" box in the line following the business name, sign and date the form.

Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

Exempt payees. Backup withholding is not required on any payments made to the following payees:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),

2. The United States or any of its agencies or instrumentalities,

3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,

4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or

5. An international organization or any of its agencies or instrumentalities.

Other payees that may be exempt from backup withholding include:

6. A corporation,

7. A foreign central bank of issue,

8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,

9. A futures commission merchant registered with the Commodity Futures Trading Commission,

10. A real estate investment trust,

11. An entity registered at all times during the tax year under the Investment Company Act of 1940,

12. A common trust fund operated by a bank under section 584(a),

13. A financial institution,

14. A middleman known in the investment community as a nominee or custodian, or

15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt recipients except for 9
Broker transactions	Exempt recipients 1 through 13. Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker
Barter exchange transactions and patronage dividends	Exempt recipients 1 through 5
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt recipients 1 through 7 ²

¹See Form 1099-MISC, Miscellaneous Income, and its instructions.

²However, the following payments made to a corporation (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees; and payments for services paid by a federal executive agency.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner LLC that is disregarded as an entity separate from its owner (see *Limited liability company (LLC)* on page 2), enter your SSN (or EIN, if you have one). If the LLC is a corporation, partnership, etc., enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local Social Security Administration office or get this form online at www.socialsecurity.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer ID Numbers under Related Topics. You can get Forms W-7 and SS-4 from the IRS by visiting www.irs.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded domestic entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). Exempt recipients, see *Exempt From Backup Withholding* on page 2.

Signature requirements. Complete the certification as indicated in 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or single-owner LLC	The owner ³
For this type of account:	Give name and EIN of:
6. Sole proprietorship or single-owner LLC	The owner ³
7. A valid trust, estate, or pension trust	Legal entity ⁴
8. Corporate or LLC electing corporate status on Form 8832	The corporation
9. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
10. Partnership or multi-member LLC	The partnership
11. A broker or registered nominee	The broker or nominee
12. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or "DBA" name on the second name line. You may use either your SSN or EIN (if you have one). If you are a sole proprietor, IRS encourages you to use your SSN.

⁴ List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules regarding partnerships* on page 1.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA, or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.

Send Completed Booklet to SEALASKA

STEP

7

IMPORTANT: Please take a few minutes to go through your completed booklet to make sure that all of the steps have been followed and all of the pieces are together.

Did you...

- Fill out all forms clearly?
- List the name, address and social security number of each recipient and the number of shares you wish to give?
- Include a copy of each recipient's Birth Certificate?
- Sign the Shareholder Form (from Step 1) in the presence of a Notary Public?
- Fill in as much of the Family Tree (from Step 2) as you can?
- Make sure the Recipient Form (from Step 3) was signed in the presence of a Notary Public?
- Include a Custodian Consent Form (from Step 4) for any recipient under 18 years of age?
- Include a W-9 Form (from Step 5) for each recipient?
- Sign the Release for Publication (from Step 6)?

Send your completed Share Sealaska Gifting Packet to:

Shareholder Records
Sealaska Corporation
One Sealaska Plaza
Suite 400
Juneau, Alaska 99801

Answers to Your Questions

Below we have provided answers to commonly asked questions about the gifting process. If you do not find an answer to your question here, please contact Sealaska at the phone number provided on the back of this page.

Q Who can give a gift of Sealaska shares?

A Any Sealaska shareholder over age 18 can give shares as a gift. **Life Estate Stock may not be gifted.**

Q Who can receive a gift of Sealaska shares?

A recipient can be the donor shareholder's child, grandchild, niece, nephew, brother, or sister, either by birth or by legal adoption that occurred before the child was 18 years old.

Q Does the recipient have to be an Alaska Native?

A A person who receives a gift of shares must be either an Alaska Native or a descendant of a Native, including adopted descendants. Therefore, a recipient need not have a particular blood quantum to be eligible to receive a gift of shares.

Answers to Your Questions

Q Why do shareholders give some of their shares away as gifts?

A Shareholders give shares as gifts for many reasons. For example, some do it to celebrate a child's birthday or high school graduation. Others do it to pass on shareholder benefits to their descendants, so they can enjoy them too. A sister might give some of her shares to her younger brother if he was born after December 18, 1971, the Alaska Native Claims Settlement Act (ANCSA) enrollment cut-off date.

Q How many shares can a shareholder give away?

A Shareholders can give any number of shares as a gift. They can give one share, five shares, twenty five shares, or every share they own. It's up to the shareholder to decide, though we recommend a shareholder give at least two shares.

Q Can a gift include a fraction of a share?

A No. The gift must be given in whole shares. For example, a donor who wishes to divide 50 shares among her three children could give 17 shares to two children and 16 to the third.

Q Is a gift of shares to a minor any different than a gift to an adult?

A If the recipient is under 18, the shares will be held by a custodian (usually the parent or legal guardian, or the donor of the gift) until the recipient turns 18.

Q What about a relative of a shareholder's husband or wife?

A The recipient must be related to the shareholder by blood or adoption, not by marriage. Therefore, you cannot gift shares to your spouse's niece or nephew.

Can the shareholder revoke or undo the gift later?

Q Or can the recipient return the shares to the donor?

A No. Once a gift of shares is given, the shareholder no longer has authority over those shares. They belong wholly to the person who received them. The only recipient who can return shares is a sibling who is over age 18.

What if I don't know the blood quantum of my family members?

Q You can get this information by calling your local office of the Bureau of Indian Affairs and asking for a Certificate of Indian Blood (CIB).

Q How long does it take to give a gift of shares?

A Once Sealaska has received completed documents from the shareholder and recipient, it takes only about three weeks.

Q If I'm gifting shares to more than one recipient, do I need more than one packet?

A No. We have provided paperwork for up to four recipients within this packet. If you are gifting to more than four recipients at one time, please photocopy the Recipient Form, Family Tree and W-9 forms for them. Remember to Attach a birth certificate for each recipient.

If you have other questions or need additional clarification, please contact our Shareholder Records Department (907) 586-1512, or toll free (800) 848-5921.