CERTAIN CANADIAN FEDERAL INCOME TAX CONSIDERATIONS

McCarthy Tétrault LLP has prepared the following summary describing the principal Canadian federal income tax considerations under the Tax Act generally applicable to Aldebaran Shareholders who beneficially own Aldebaran Shares, and who, at all relevant times, (i) deal at arm's length with Aldebaran and Centauri for purposes of the Tax Act, (ii) are not "affiliated" (within the meaning of the Tax Act) with Aldebaran or Centauri, and (iii) hold and will hold their Aldebaran Shares, Aldebaran Class A Common Shares, New Aldebaran Shares, and Centauri Shares, as applicable, as capital property (a "**Holder**"). Aldebaran Shares, Aldebaran Class A Common Shares, New Aldebaran Shares, and Centauri Shares, as the case may be, will generally be considered to be capital property to a Holder thereof provided that such Holder does not hold any such shares in the course of carrying on a business of buying and selling securities and has not acquired such shares in one or more transactions considered to be an adventure in the nature of trade. Certain persons who are resident in Canada and who might not otherwise be considered to hold such shares as capital property may, in certain circumstances, be entitled to have such shares, and all other "Canadian securities" (as defined in the Tax Act), owned by such persons, treated as capital property by making the irrevocable election outlined in subsection 39(4) of the Tax Act. **Such persons contemplating making this election should consult their own tax advisors for advice as to whether the election is available or advisable in their particular circumstance.**

This summary is based on the current provisions of the Tax Act, all specific proposals to amend the Tax Act publicly announced by or on behalf of the Minister of Finance (Canada) prior to the date hereof (the "**Tax Proposals**"), and the current published administrative policies of the Canada Revenue Agency (the "**CRA**") publicly released prior to the date hereof. This summary assumes that all Tax Proposals will be enacted as proposed. However, there can be no assurance that the Tax Proposals will be enacted in their current form, or at all. This summary is not exhaustive of all possible Canadian federal income tax considerations and, except for the Tax Proposals, does not take into account or anticipate any changes in law or administrative policies, whether by legislative, regulatory, administrative, or judicial decision or action, nor does it take into account or consider other federal or any provincial, territorial, or foreign tax considerations, which may differ significantly from the Canadian federal income tax considerations described herein.

This summary is not applicable to a Holder: (a) that is a "financial institution" (for the purposes of the "mark-to-market" rules) or a "specified financial institution" (each as defined in the Tax Act); (b) that has an interest in which would be a "tax shelter investment" within the meaning of the Tax Act; (c) that has elected to report its "Canadian tax results" for the purposes of the Tax Act in a currency other than the Canadian currency; (d) that acquired Aldebaran Shares or Aldebaran Class A Common Shares on the exercise of an employee stock option or warrant; (e) that is exempt from tax under Part I of the Tax Act; or (f) that has or will enter into a "derivative forward agreement", a "synthetic disposition arrangement", or a "dividend rental arrangement" (each as defined in the Tax Act), in respect of any of the shares referred to herein.

Additional considerations, not discussed herein, may be applicable to a Holder that is a corporation resident in Canada or a corporation that does not deal at arm's length, for purposes of the Tax Act, with a corporation resident in Canada, and is, or becomes as part of a transaction or event or series of transactions or events, controlled by a non-resident person, or a group of non-resident persons not dealing with each other at arm's length, a non-resident corporation for purposes of the "foreign affiliate dumping" rules in section 212.3 of the Tax Act. Such Holders should consult their tax advisors.

This summary is of a general nature only and is not intended to be, nor should it be construed to be, legal or tax advice to any particular Aldebaran Shareholder. Moreover, no advance income tax ruling has been applied for or obtained from the CRA to confirm the tax consequences of any of the transactions described herein. Consequently, Aldebaran Shareholders should consult their own tax advisors for advice regarding the income tax consequences to them of disposing of their Aldebaran Shares under the Arrangement, having regard to their own particular circumstances, and any other consequences to them of such transactions under Canadian federal, provincial, local and foreign tax laws.

Currency

Generally, for purposes of the Tax Act, all amounts relating to the acquisition, holding, or disposition of Aldebaran Shares, Aldebaran Class A Common Shares, New Aldebaran Shares, and Centauri Shares (including dividends, paid-up capital, adjusted cost base and proceeds of disposition) must be expressed in Canadian dollars based on the exchange rates as determined in accordance with the Tax Act.

Redesignation of Aldebaran Shares as Aldebaran Class A Common Shares

As part of the Arrangement, Aldebaran will rename and redesignate all of the issued and unissued Aldebaran Shares as Aldebaran Class A Common Shares and amend the special rights and restrictions attached to those shares to provide the holders thereof with two votes in respect of each share held (the "**Redesignation**").

Based on past CRA administrative policy, the renaming of the existing Aldebaran Shares as Aldebaran Class A Common Shares, and the amendment of the terms of the Aldebaran Shares to increase the number of votes that may be cast at meetings in respect of each existing Aldebaran Share, as contemplated by the Arrangement, should not, in and of itself, result in Aldebaran Shareholders being considered to or being deemed to have disposed of their Aldebaran Shares for the purposes of the Tax Act. The adjusted cost base to a Holder of Aldebaran Class A Common Shares should be equal to the adjusted cost base that such Holder had in the Aldebaran Shares.

Aldebaran Shareholders Resident in Canada

The following portion of this summary is generally applicable to Holders who, for purposes of the Tax Act and any applicable income tax convention, and at all relevant times, are resident or deemed to be resident solely in Canada (each, a "**Resident Holder**").

Share Exchange and Issuance of Centauri Shares

Under the Arrangement, after the Redesignation, Aldebaran Shareholders (other than Aldebaran Shareholders who validly exercise the Dissent Rights in respect of the Aldebaran Shares) will exchange all of their Aldebaran Class A Common Shares for New Aldebaran Shares and Centauri Shares ("**Share Exchange**").

The Share Exchange is intended to qualify as a tax-deferred reorganization pursuant to section 86 of the Tax Act. Provided the fair market value of all of the Centauri Shares distributed to Aldebaran Shareholders on the Share Exchange does not exceed the aggregate "paid-up capital" (as determined for purposes of the Tax Act) of all of the issued and outstanding Aldebaran Class A Common Shares immediately before the exchange, the distribution of the Centauri Shares to Resident Holders should not give rise to any deemed dividend to Resident Holders. Aldebaran expects that the fair market value of all of the Centauri Shares at the time of the Share Exchange will be less than the aggregate "paid-up capital" (as determined for purposes of the Tax Act) of all of the issued and outstanding Aldebaran Class A Common Shares immediately before such exchange, and therefore no deemed dividend is anticipated. If the fair market value of the Centauri Shares distributed to the Aldebaran Shareholder on the Share Exchange were to exceed the "paid-up capital" (as determined for purposes of the Tax Act) of all of the issued and outstanding Aldebaran Class A Common Shares immediately before that time, Aldebaran would be deemed to have paid a dividend on the Aldebaran Class A Common Shares equal to the amount of the excess, in which case each Resident Holder would be deemed to have received a *pro rata* portion of such dividend based on the proportion of the total Aldebaran Class A Common Shares held by the Resident Holder immediately before the exchange. See "*Certain Canadian Federal Income Tax Considerations – Aldebaran Shareholders Resident in Canada – Taxation of Dividends*" below for a general description of the treatment of dividends under the Tax Act including amounts deemed under the Tax Act to be received as dividends.

Provided that the fair market value of the Centauri Shares distributed to the Aldebaran Shareholders under the Arrangement does not exceed the aggregate "paid-up capital" (as determined for purposes of the Tax Act) of all the issued and outstanding Aldebaran Class A Common Shares immediately before the Share Exchange, a Resident Holder whose Aldebaran Class A Common Shares are exchanged for New Aldebaran Shares and Centauri Shares will be deemed to have disposed of the Aldebaran Shares for proceeds of disposition equal to the greater of: (i) the Resident Holder's adjusted cost base of the Aldebaran Class A Common Shares immediately before the exchange; and (ii) the fair market value, at the time of the exchange, of the Centauri Shares received by the Resident Holder. Consequently, a Resident Holder will only realize a capital gain to the extent that the fair market value of the Centauri Shares received on the Share Exchange exceeds the adjusted cost base of the Resident Holder's Aldebaran Class A Common Shares immediately before the exchange. See "*Aldebaran Shareholders Resident in Canada – Taxation of Capital Gains and Capital Losses*" below for a general description of the treatment of capital gains and capital losses under the Tax Act.

If the fair market value of all Centauri Shares at the time of the Share Exchange were to exceed the "paid-up capital" (as determined for purposes of the Tax Act) in respect of all Aldebaran Class A Common Shares immediately before

the exchange, the proceeds of disposition of the Resident Holder's Aldebaran Class A Common Shares would be reduced by the amount of the dividend referred to in the paragraph above that the Resident Holder would be deemed to have received.

The cost for the purposes of the Tax Act to a Resident Holder of the Centauri Shares acquired on the Share Exchange for the purposes of the Tax Act will be equal to the fair market value of the Centauri Shares at the time of the Share Exchange. The cost to a Resident Holder of the New Aldebaran Shares acquired on the Share Exchange will be equal to the amount, if any, by which the adjusted cost base of the Resident Holder's Aldebaran Class A Common Shares immediately before the Share Exchange, exceeds the fair market value of the Centauri Shares received on the Share Exchange.

Dissenting Resident Holders

A Resident Holder who validly exercises the Dissent Rights in respect of the Aldebaran Shares (a "**Dissenting Resident Holder**") will be deemed to have transferred such Resident Holder's Aldebaran Shares to Aldebaran, and will be entitled to receive a payment from Aldebaran of an amount equal to the fair value of the Resident Holder's Aldebaran Shares. A Dissenting Resident Holder will be deemed to have received a taxable dividend equal to the amount, if any, by which the amount received from Aldebaran for such Resident Holder's Aldebaran Shares (excluding interest, if any, awarded by the Court) exceeds the "paid-up capital" in respect of the Dissenting Resident Holder's Aldebaran Shares immediately before the Arrangement (as determined under the Tax Act). See "*Certain Canadian Federal Income Tax Considerations – Aldebaran Shareholders Resident in Canada – Taxation of Dividends*" below for a general description of the treatment of dividends under the Tax Act including amounts deemed under the Tax Act to be received as dividends.

A Dissenting Resident Holder will also realize a capital gain (or capital loss) equal to the amount, if any, by which the payment (excluding interest, if any, awarded by the Court), less any such deemed taxable dividend, exceeds (or is exceeded by) the adjusted cost base of the Dissenting Resident Holder's Aldebaran Shares determined immediately before the Arrangement. The taxation of capital gains and capital losses is discussed below under the heading "*Certain Canadian Federal Income Tax Considerations – Aldebaran Shareholders Resident in Canada – Taxation of Capital Gains and Capital Losses*".

Any interest awarded by the Court to a Dissenting Resident Holder of Aldebaran Shares will be included in such Resident Holder's income for the purposes of the Tax Act.

Taxation of Dividends

A Resident Holder who is an individual (other than certain trusts) will be required to include in computing income any dividends received or deemed to be received on his or her Aldebaran Shares, Aldebaran Class A Common Shares, Centauri Shares or New Aldebaran Shares, and will be subject to the gross-up and dividend tax credit rules applicable to taxable dividends received from taxable Canadian corporations, including the enhanced gross-up and dividend tax credit rules applicable to any dividends designated by Aldebaran or Centauri as "eligible dividends" as defined in the Tax Act.

A Resident Holder that is a corporation will be required to include in income any dividend received or deemed to be received on its Aldebaran Shares, Aldebaran Class A Common Shares, Centauri Shares or New Aldebaran Shares, but will generally be entitled to deduct an equivalent amount in computing its taxable income. A Resident Holder that is a "private corporation" or a "subject corporation" (as defined in the Tax Act) may be liable for refundable Part IV tax on any dividends received or deemed to be received on the Aldebaran Shares, Aldebaran Class A Common Shares, Centauri Shares or New Aldebaran Shares to the extent that such dividends are deductible in computing taxable income. In certain circumstances, subsection 55(2) of the Tax Act will treat a taxable dividend received by a Resident Holder that is a corporation as proceeds of disposition or a capital gain. Accordingly, Resident Holders that are corporations should consult their own tax advisors for specific advice with respect to the potential application of this provision.

Taxation of Capital Gains and Capital Losses

A Resident Holder that disposes or is deemed to dispose of New Aldebaran Shares or Centauri Shares (other than to Aldebaran or Centauri, respectively, unless purchased by Aldebaran or Centauri, as applicable, on the open market in the manner in which shares are normally purchased by any member of the public in the open market) that the Resident Holder holds as capital property in a taxation year will realize a capital gain (or a capital loss) equal to the amount by which the proceeds of disposition of the New Aldebaran Shares or Centauri Shares exceed (or are exceeded by) the aggregate of the adjusted cost base to the Resident Holder of such New Aldebaran Shares or Centauri Shares, determined immediately before the disposition, and any reasonable costs of disposition.

Generally, a Resident Holder is required to include in computing his or her income for a taxation year one-half of the amount of any capital gain (a "**taxable capital gain**") realized in such year, and is required to deduct one-half of the amount of any capital loss (an "**allowable capital loss**") realized in a taxation year against taxable capital gains realized in the year. Allowable capital losses in excess of taxable capital gains realized in a taxation year may be carried back and deducted in any of the three preceding taxation years or carried forward and deducted in any subsequent taxation year against net taxable capital gains realized in such years, to the extent and in the circumstances described in the Tax Act.

The amount of any capital loss realized by a Resident Holder that is a corporation may be reduced by the amount of dividends received or deemed to have been received by it on the share to the extent and in the circumstances described in the Tax Act. Similar rules may apply where the corporation is a member or beneficiary of a partnership or trust that held the share, or where a partnership or trust of which the corporation is a member or beneficiary is itself a member of a partnership or a beneficiary of a trust that held the share. Affected Resident Holders should consult their own tax advisors in this regard.

A Resident Holder that is a "Canadian controlled private corporation" (as defined in the Tax Act) throughout the relevant taxation year or a "substantive CCPC" (as defined in the Tax Act) at any time in the relevant taxation year may be liable to pay an additional refundable tax on its "aggregate investment income" (as defined in the Tax Act), which includes capital gains, for the year.

Alternative Minimum Tax on Individuals

Capital gains realized, and dividends received or deemed to be received by individuals and certain trusts may, in certain circumstances, give rise to a liability for alternative minimum tax under the Tax Act.

Aldebaran Shareholders Not Resident in Canada

The following portion of this summary is generally applicable to a Holder, who for purposes of the Tax Act and any applicable income tax convention, and at all relevant times, (a) has not and will not be a resident or deemed to be a resident of Canada, (b) does not and will not use or hold, and is not and will not be deemed to use or hold, its Aldebaran Shares, Aldebaran Class A Common Shares, New Aldebaran Shares or Centauri Shares in connection with a business carried on in Canada or deemed to be carried on in Canada, (c) is not a person who carries on an insurance business in Canada and elsewhere, (d) is not an "authorized foreign bank" (as defined in the Tax Act), and (e) is not a "foreign affiliate" (as defined in the Tax Act) of a person resident in Canada (a "**Non-Resident Holder**").

Share Exchange and Issuance of Centauri Shares

The Share Exchange is intended to qualify as a tax-deferred reorganization pursuant to section 86 of the Tax Act. Provided the fair market value of all of the Centauri Shares distributed to Aldebaran Shareholders on the Share Exchange does not exceed the aggregate "paid-up capital" (as determined for purposes of the Tax Act) of all of the issued and outstanding Aldebaran Class A Common Shares immediately before the exchange, the distribution of the Centauri Shares to Non-Resident Holders should not give rise to any deemed dividend to Non-Resident Holders. Aldebaran expects that the fair market value of all of the Centauri Shares at the time of the Share Exchange will be less than the aggregate "paid-up capital" (as determined for purposes of the Tax Act) of all of the issued and outstanding Aldebaran Class A Common Shares immediately before such exchange, and therefore no deemed dividend is anticipated. If the fair market value of the Centauri Shares distributed to the Aldebaran Shareholder on the Share Exchange were to exceed the "paid-up capital" (as determined for purposes of the Tax Act) of all of the issued

and outstanding Aldebaran Class A Common Shares immediately before that time, Aldebaran would be deemed to have paid a dividend on the Aldebaran Class A Common Shares equal to the amount of the excess, in which case each Non-Resident Holder would be deemed to have received a *pro rata* portion of such dividend based on the proportion of the total Aldebaran Class A Common Shares held by the Non-Resident Holder immediately before the exchange. See "*Certain Canadian Federal Income Tax Considerations – Aldebaran Shareholders not Resident in Canada – Taxation of Dividends*" below for a general description of the treatment of dividends under the Tax Act including amounts deemed under the Tax Act to be received as dividends.

Provided that the fair market value of the Centauri Shares distributed to the Aldebaran Shareholders under the Arrangement does not exceed the aggregate "paid-up capital" (as determined for purposes of the Tax Act) of all the issued and outstanding Aldebaran Class A Common Shares immediately before the Share Exchange, a Non-Resident Holder whose Aldebaran Class A Common Shares are exchanged for New Aldebaran Shares and Centauri Shares will be deemed to have disposed of the Aldebaran Shares for proceeds of disposition equal to the greater of: (i) the Non-Resident Holder's adjusted cost base of the Aldebaran Class A Common Shares immediately before the exchange; and (ii) the fair market value, at the time of the exchange, of the Centauri Shares received by the Non-Resident Holder. Consequently, a Non-Resident Holder will only realize a capital gain to the extent that the fair market value of the Centauri Shares received on the Share Exchange exceeds the adjusted cost base of the Non-Resident Holder's Aldebaran Class A Common Shares immediately before the exchange. See "*Certain Canadian Federal Income Tax Considerations – Aldebaran Shareholders not Resident in Canada – Taxation of Capital Gains and Capital Losses*" below for a general description of the treatment of capital gains and capital losses under the Tax Act.

If the fair market value of all Centauri Shares at the time of the Share Exchange were to exceed the "paid-up capital" (as determined for purposes of the Tax Act) in respect of all Aldebaran Class A Common Shares immediately before the exchange, the proceeds of disposition of the Non-Resident Holder's Aldebaran Class A Common Shares would be reduced by the amount of the dividend referred to in the paragraph above that the Non-Resident Holder would be deemed to have received.

The cost for the purposes of the Tax Act to a Non-Resident Holder of the Centauri Shares acquired on the Share Exchange for the purposes of the Tax Act will be equal to the fair market value of the Centauri Shares at the time of the Share Exchange. The cost to a Non-Resident Holder of the New Aldebaran Shares acquired on the Share Exchange will be equal to the amount, if any, by which the adjusted cost base of the Non-Resident Holder's Aldebaran Class A Common Shares immediately before the Share Exchange exceeds the fair market value of the Centauri Shares received on the Share Exchange.

Taxation of Capital Gains and Capital Losses

A Non-Resident Holder will not be subject to tax under the Tax Act on any capital gain, or entitled to deduct any capital loss, realized on a disposition of Aldebaran Shares, Aldebaran Class A Common Shares, Centauri Shares or New Aldebaran Shares unless, at the time of the disposition, such shares are "taxable Canadian property" to the Non-Resident Holder and are not "treaty-protected property" (as defined in the Tax Act) of the Non-Resident Holder.

Provided the Aldebaran Shares, Aldebaran Class A Common Shares, Centauri Shares, or New Aldebaran Shares are listed on a "designated stock exchange" (as defined for the purposes of the Tax Act, which currently includes the TSXV), the Aldebaran Shares, Aldebaran Class A Common Shares, Centauri Shares or New Aldebaran Shares generally will not constitute "taxable Canadian property" of a Non-Resident Holder, unless, at any time during the 60-month period immediately preceding the disposition:

25% or more of the issued shares of any class or series of shares in the capital stock of Aldebaran or Centauri, as applicable, were owned by or belonged to one or any combination of: (i) the Non-Resident Holder; (ii) persons with whom the Non-Resident Holder did not deal at arm's length for the purposes of the Tax Act; or (iii) partnerships in which the Non-Resident Holder or persons with whom the Non-Resident Holder did not deal at "arm's length" held membership interests either directly or indirectly through one or more other partnerships, and

the Aldebaran Shares, Aldebaran Class A Common Shares, Centauri Shares or New Aldebaran Shares, as applicable, derived (directly or indirectly) more than 50% of their fair market value from one or any

combination of real or immovable property situated in Canada, "Canadian resource properties", "timber resource properties", or options in respect of, or interests in, or for civil law rights in, any such property, whether or not the property exists, all as defined for the purposes of the Tax Act.

Notwithstanding the foregoing, a Non-Resident Holder's shares may also be deemed to be taxable Canadian property for purposes of the Tax Act in certain circumstances, subject to the detailed rules in the Tax Act. A Non-Resident Holder should consult his or her own tax advisor in this regard.

Even if the Aldebaran Shares, Aldebaran Class A Common Shares, Centauri Shares or New Aldebaran Shares, as applicable, are taxable Canadian property to a Non-Resident Holder, any taxable capital gain resulting from the disposition of such shares will not be included in computing the Non-Resident Holder's income for the purposes of the Tax Act if the shares constitute "treaty-protected property" as defined in the Tax Act. The Aldebaran Shares, Aldebaran Class A Common Shares, Centauri Shares or New Aldebaran Shares owned by a Non-Resident Holder will generally be treaty-protected property if the gain from the disposition of the applicable shares would be exempt from tax under the Tax Act pursuant to the provisions of an applicable income tax treaty.

A disposition or deemed disposition of New Aldebaran Shares or Centauri Shares held by a Non-Resident Holder will give rise to a capital gain (or a capital loss) equal to the amount, if any, by which the proceeds of disposition, less any reasonable costs of disposition, exceed (or are less than) the adjusted cost of such shares to the Non-Resident Holder at the time of actual or deemed disposition.

Generally, one-half of any capital gain realized on the disposition or deemed disposition of Aldebaran Shares, Aldebaran Class A Common Shares, Centauri Shares or New Aldebaran Shares, as applicable, that are "taxable Canadian property" and are not "treaty-protected property" (each as defined for the purposes of the Tax Act), will be required to be included in income as a taxable capital gain and will be taxed at applicable Canadian tax rates. One-half of any capital loss from the disposition or deemed disposition of such shares will be deductible, subject to certain limitations, against certain taxable capital gains in the year of disposition, the three preceding years or any subsequent year in accordance with the detailed provisions of the Tax Act.

Reporting and withholding obligations under section 116 of the Tax Act apply when a person who is not resident in Canada for purposes of the Tax Act disposes of "taxable Canadian property", other than "excluded property". "Excluded property" includes a share of the capital stock of a corporation that is listed on a recognized stock exchange (which currently includes the TSXV), and also includes a property that is a "taxable Canadian property" solely because of a deeming provision in the Tax Act. The reporting and withholding obligations should not apply with respect to the Aldebaran Shares, Aldebaran Class A Common Shares, Centauri Shares or New Aldebaran Shares while they are listed on a recognized stock exchange.

Non-Resident Holders to whom these rules may be relevant should consult their own tax advisers in this regard.

Taxation of Dividends

Dividends paid, or credited, or deemed to be paid or credited, on Aldebaran Shares, Aldebaran Class A Common Shares, Centauri Shares or New Aldebaran Shares to a Non-Resident Holder generally will be subject to Canadian non-resident withholding tax at a rate of 25% of the gross amount of the dividend, unless the rate is reduced under the provisions of an applicable income tax convention. The rate of withholding tax under the Canada-U.S. Income Tax Convention (1980), as amended (the "**U.S. Treaty**") applicable to a Non-Resident Holder who is a resident of the United States for the purposes of the U.S. Treaty, is the beneficial owner of the dividend, and is entitled to claim all of the benefits afforded by the U.S. Treaty, generally will be 15% (or 5% in the case of a company beneficially owning at least 10% of the voting stock of Aldebaran or Centauri, as applicable).

Dissenting Non-Resident Holders

A Non-Resident Holder who validly exercises the Dissent Rights in respect of Aldebaran Shares (a "**Dissenting Non-Resident Holder**") will be deemed to have transferred such Non-Resident Holder's Aldebaran Shares to Aldebaran, and will be entitled to receive a payment from Aldebaran of an amount equal to the fair value of the Non-Resident Holder's Aldebaran Shares. **Non-Resident Holders who intend to dissent from the Arrangement are urged to consult their own tax advisors.**

A Dissenting Non-Resident Holder will be deemed to have received a taxable dividend equal to the amount, if any, by which the amount received from Aldebaran for such Non-Resident Holder's Aldebaran Shares (excluding interest, if any, awarded by the Court) exceeds the "paid-up capital" in respect of the Non-Resident Holder's Aldebaran Shares immediately before the Arrangement (as determined for the purposes of the Tax Act). The amount of the dividend will be subject to Canadian non-resident withholding tax at the rate of 25% of the gross amount of the dividend, unless the rate is reduced under the provisions of an applicable income tax convention between Canada and the Dissenting Non-Resident Holder's country of residence, as discussed above under the heading "*Certain Canadian Federal Income Tax Considerations – Aldebaran Shareholders not Resident in Canada – Taxation of Dividends*".

A Dissenting Non-Resident Holder of Aldebaran Shares will also be considered to have disposed of the Aldebaran Shares for proceeds of disposition equal to the amount paid to such Dissenting Non-Resident Holder less an amount in respect of interest, if any, awarded by the Court and the amount of any deemed dividend.

The Dissenting Non-Resident Holder will be subject to tax under the Tax Act on any gain realized as a result of the disposition if such shares constitute "taxable Canadian property" and are not "treaty-protected property" (each as defined for the purposes of the Tax Act) as discussed above under the heading "*Certain Canadian Federal Income Tax Considerations – Aldebaran Shareholders not Resident in Canada – Taxation of Capital Gains and Capital Losses*".

Interest, if any, awarded by the Court to a Dissenting Non-Resident Holder should not be subject to withholding tax under the Tax Act, provided that such interest does not constitute "participating debt interest" as defined in the Tax Act.

Eligibility for Investment

In the opinion of McCarthy Tétrault LLP, based on the provisions of the Tax Act in force on the date hereof, the New Aldebaran Shares and Centauri Shares will, at any particular time, be "qualified investments" under the Tax Act for a trust governed by a registered retirement savings plan ("**RRSP**"), a registered retirement income fund ("**RRIF**"), a registered education savings plan ("**RESP**"), a registered disability savings plan ("**RDSP**"), a first home savings account ("**FHSA**"), a tax-free savings account ("**TFSA**"), or a deferred profit sharing plan (each, a "**Registered Plan**"), each as defined in the Tax Act, provided that the New Aldebaran Shares and Centauri Shares are listed on a "designated stock exchange" as defined in the Tax Act (which currently includes the TSXV), or Aldebaran or Centauri, as applicable, is a "public corporation". It is expected that the New Aldebaran Shares will be listed on the TSXV at the time of the Share Exchange, and that the Centauri Shares will be listed on the TSXV at the time they are issued pursuant to the Arrangement.

Notwithstanding the foregoing, if the New Aldebaran Shares and Centauri Shares are a "prohibited investment" (as defined for the purposes of the Tax Act) for a particular RRSP, RRIF, RESP, RDSP, FHSA or TFSA, the holder, subscriber or annuitant of such Registered Plan, as the case may be, will be subject to a penalty tax as set out in the Tax Act. The New Aldebaran Shares and Centauri Shares will be a "prohibited investment" for an RRSP, RRIF, RESP, RDSP, FHSA or TFSA if the holder, subscriber or annuitant of such Registered Plan, as the case may be, (i) does not deal at arm's length with Aldebaran or Centauri, as applicable, for purposes of the Tax Act, or (ii) has a "significant interest" (as defined in the Tax Act for purposes of the prohibited investment rules) in Aldebaran or Centauri, as the case may be. In addition, the New Aldebaran Shares and Centauri Shares will not be a "prohibited investment" if such shares are "excluded property" (as defined in the Tax Act for purposes of the prohibited investment rules) for an RRSP, RRIF, RESP, RDSP, FHSA or TFSA.

Holders, subscribers or annuitants, as the case may be, of an RRSP, RRIF, RESP, RDSP, FHSA or TFSA, should consult with their own tax advisers regarding the application of the "prohibited investment" rules based on their own particular circumstances.