



OWNERSHIP CHANGE GUIDE

(& Legal Events)

Common situations may result in either a change of ownership, legal event affecting the property, or a change to owner status. The right column describes the document(s) required to effect the change. (There may be some differences in the requirements due to laws in particular jurisdictions.) All changes must be submitted in writing, attention: Land Administration.

- All payees are required to provide a Social Security, or Tax Identification Number, or Federal Law requires tax withholding. A completed and signed Form W9 is also required.
- All legal events or changes of ownership documents must be filed of record in the County or Parish and State in which the property is located - and documentation (described below) provided to Citrus Energy Corporation. Owners should seek legal counsel if they have documentation needs.
- Address changes cannot be handled by telephone. A written request is required.
- Retain your check detail for future reference.

OWNERSHIP SITUATION

DOCUMENTATION REQUIRED

<p>ADDRESS CHANGES</p>	<p>Your Name Owner number Old Address New Address Last four digits of the Social Security number (for verification) Daytime phone number, including area code E-Mail address, if available</p>
<p>NAME CHANGES:</p> <ul style="list-style-type: none"> • An individual's name changes due to marriage, divorce, etc. 	<p>Provide court certified copy of Marriage Certificate or Divorce Decree reinstating maiden name (or other document affecting name change). Advise if you want interest suspended or continue payment as is until transaction is complete.</p>
<ul style="list-style-type: none"> • A company or corporation changes its name 	<p>Certificate of Name Change - including Tax ID</p>
<ul style="list-style-type: none"> • Company or corporation's name changes due to a merger 	<p>Certificate of Merger - including Tax ID</p>
<ul style="list-style-type: none"> • Appointment of Attorney-In-Fact 	<p>Copy of Power of Attorney</p>
<p>CHANGING THE SOCIAL SECURITY NUMBER ("SSN") OR TAX IDENTIFICATION NUMBER ("TIN") ON YOUR ACCOUNT</p>	<p>Your Name Owner number Old Social Security or Tax ID number on file (for verification) New Social security or Tax ID number Daytime phone number including area code Email address, if available</p>

<p>SALE OR PURCHASE OF LANDS OR INTERESTS</p>	<p>Provide a copy of the assignment or deed of conveyance, filed of record in the county and state in which the property is located.</p> <p>Provide a TIN or social security number for each new payee, with addresses and daytime telephone numbers (and email addresses, if available). Advise if the owner wants his interest suspended, or payment continued as-is, until the transaction is completed.</p> <p>If you are the purchaser of the property, you may request that the grantor's payments be suspended while awaiting recording of the conveyance document (please provide an unrecorded copy).</p>
<p>OWNERSHIP CHANGE DUE TO DIVORCE</p>	<p>Complete Divorce Decree including Settlement Agreement, and recorded conveyances (if appropriate)</p>
<p>ADDING A SPOUSE TO MY ACCOUNT</p>	<p>Provide a conveyance document establishing joint tenancy that has been recorded in the county and state where the property is located. Advise if you want the interest suspended, or payment continued as-is, until the transaction is complete.</p>
<p>TERMINATION OF A LIFE ESTATE OR JOINT TENANCY</p> <ul style="list-style-type: none"> • Owner having a life estate or joint tenancy dies 	<p>Copies of the death certificate and the deed establishing the life estate, should be submitted to Land Administration.</p> <p>Provide a TIN or Social Security number for each remainderman (new owner), with address and daytime telephone number (and email address, if available).</p>
<p>TRUST OR PARTNERSHIP:</p> <ul style="list-style-type: none"> • Trust or Partnership is created 	<p>Copy of the Trust or Partnership Agreement and, if appropriate, a copy of a recorded document conveying the interest in a property to the Trust or Partnership.</p> <p>Provide a Tax Identification Number for the Trust, with address and daytime telephone number of the Trustee (email address, if available).</p>
<ul style="list-style-type: none"> • Trust or Partnership is terminated 	<p>Copy of the Dissolution of Trust or Partnership document and, if appropriate, a recorded conveyance of property to the beneficiary.</p> <p>Provide a Tax Identification Number or Social Security number for each beneficiary, with address and daytime telephone number (and an email address, if available).</p>
<ul style="list-style-type: none"> • Change of Trustee 	<p>Copy of the recorded Instrument whereby the successor trustee was appointed.</p> <p>Copies of those portions of any unrecorded Trust document that names the Trustee, determines who is successor Trustee, states the duties and powers of the Trustee, and sets out circumstances that may lead to replacement of the Trustee. Let us know if an address change is also needed.</p>

<p>ESTATE PROCEEDINGS:</p> <p>Transfers due to death vary by state, whether the decedent had a will or died without a will. These are general instructions. While we cannot provide forms or legal advice, we will make every effort to assist in collection of documents specific to your circumstances.</p> <ul style="list-style-type: none"> • Owner died with a Will (testate) and probate proceedings will be conducted in the state where the property is located 	<p>While probate proceedings are pending, copies of the following:</p> <ul style="list-style-type: none"> • Death Certificate • Last Will & Testament <p>While probate proceedings are pending, the decedent's payments may be suspended. Please initially provide the Deceased owner's name and owner number, and the estate's contact person's name, address, daytime phone number (and email address, if available).</p> <p>After probate proceedings are completed, supply <u>certified copies</u> of the following, recorded in the deed records of the county and state where the property is located</p> <ul style="list-style-type: none"> • Order Admitting Will to Probate • Last Will & Testament • Letters Testamentary • Final Decree of Distribution or Judgment of Possession • Order closing the estate (or evidence debts and taxes of the estate have been paid in full) <p>Once the property has been distributed by court decree, or the estate has closed, provide a Tax Identification Number or Social Security number for each devisee of the property, with address, daytime telephone number and an email address, if available.</p>
<ul style="list-style-type: none"> • Owner died with a Will (testate) and probate proceedings are to be conducted in a state <u>other than</u> the state where the property is located 	<p>Death Certificate Last Will and Testament Letters Testamentary Order Admitting Will To Probate Final Decree of Distribution or Judgment of Possession Evidence debts and taxes have been paid Documentation of ancillary probate proceedings opened in all affected states, or Affidavit of Heirship</p>
<ul style="list-style-type: none"> • Owner died without a Will (intestate), and the estate is under administration (laws of Descent and Distribution will apply) 	<p>While administration proceedings are pending, a copy of:</p> <ul style="list-style-type: none"> • Death Certificate <p>While administration proceedings are pending, the decedent's payments may be suspended. Please initially provide Deceased owner's name and owner number, the estate's contact person's name, address and daytime phone number (and email address, if available).</p> <p>After administration proceedings are completed, supply <u>certified copies</u> of the following:</p> <ul style="list-style-type: none"> • Letters of Administration • Affidavit of Heirship (executed by two disinterested parties, properly completed, notarized and recorded in the county and state where the property is located) • Order closing the estate, or evidence that all debts and taxes have been paid <p>Once the property has been distributed by court decree, or the estate has closed, provide a Tax Identification Number or Social Security number for each heir at law (in property), with address, daytime telephone number and an email address, if available.</p>
<ul style="list-style-type: none"> • Owner died without a Will (intestate), and no administration will be had, or died with a Will that will not be probated, (Laws of Descent and Distribution will apply, as relevant) 	<ul style="list-style-type: none"> • Copy of Death Certificate • Copy of Affidavit of Heirship (executed by two disinterested parties, properly completed, notarized and recorded in the county and state where the property is located)

BANKRUPTCY: <ul style="list-style-type: none"> • Chapter 11 	Plan of Reorganization Order Confirming the Plan of Reorganization
<ul style="list-style-type: none"> • Chapter 7 	Recorded conveyance (as appropriate) Order Naming Trustee of Bankruptcy Estate
LEGAL PROCEEDINGS:	Suits, Judgments, Writs, foreclosure, claims - all legal documentation is required for review.