

CHECKLIST FOR GIFT RECIPIENTS

This packet comes to you because a Klawock Heenya Corporation shareholder wishes to give you a gift of Klawock Heenya Corporation shares. Here is what you need to do to receive the gift:

- Gift of shares cannot be returned, except between adult brothers and sisters.
- We do not know what taxes, if any, you may owe as a consequence of giving this gift, so you should **consult your tax advisor**.
- Your new shares carry responsibility, including voting in corporate elections and deciding who should inherit your shares when you die.

Fill out Affidavit Accepting Stock Gift, and sign it in front of a notary public or postmaster (if you are under 18, your custodian must complete and sign this affidavit on your behalf.

Provide a clear photocopy of your birth certificate. If you are adopted, and your birth certificate does not reflect the adoption, provide a copy of proof of legal adoption.

Only if you are a new shareholder fill out and sign the W-9 form required by the IRS.

Only if you are under age 18: have your custodian fill out and sign the Designation of Custodian and Custodian's Consent to Appointment.

Submit the Affidavit Accepting Stock Gift, birth certificate, W-9 (if you are a new shareholder) and Designation of Custodian and Custodian's Consent to Appointment (if you are a minor) to KHC at:

Klawock Heenya Corporation
PO Box 129
Klawock, AK 99925
(907) 755-2270

Important: If you have questions as you go through this packet, contact KHC shareholder Liaison before you fill out the forms.

Once you and the donor have properly completed and submitted the required documents, KHC's shareholder Liaison will transfer the shares to the recipient in about 10 days.

**APPOINTMENT OF CUSTODIAN
AND
CUSTODIAN'S CONSENT TO APPOINTMENT**

In the matter of _____ a minor:

(minor's full name)

This document appoints (print full legal name) _____ as custodian of all stock and other property that the above-named minor is and may later be entitled to receive from Klawock Heenya Corporation, pursuant to the Alaska Native Claims Settlement Act ("ANCSA"); 43 U.S.C. § 1601, et seq.) This appointment complies with Alaska Statute 13.46.085, as set forth on the reverse side hereof. The custodian's full mailing address is: _____

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 Klawock Heenya 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 here), which are sections of the Alaska Uniform Transfer to Minors Act that addresses the appointment, powers, and duties of custodians for minors.

Date:

Custodian's Signature: _____

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

AFFIDAVIT ACCEPTING STOCK GIFT

(To be completed by gift recipient or, if recipient is a minor is a minor, by custodian)

STATE of _____)

_____ COUNTY/JUDICIAL DISTRICT) ss.

I, _____ of (address) _____

Under oath, deposes as following

1) I understand that, if the proposed gift is approved, I will receive _____ share(s) of Klawock Heenya Corporation stock as a gift from _____ who is my _____.

2) I confirm that I [] am or [] am not a Native as defined in the Alaska Native Claims Settlement Act, P.L. 92-203 and/or P.L. 100-241. If I am not a Native, then I am not entitled To receive voting shares referenced in 4(a) below.

3) I have not paid, transferred, or promised anything of value to obtain these shares.

4) I understand that if this gift is approved I will have the following rights and responsibilities with regard to the shares.

- a) At shareholder meetings, either in person or by proxy, I will be responsible for voting my shares.
- b) I will be responsible for determining the future ownership of my shares by gift or by will.
- c) I will be entitled to receive distributions or dividends issued by Klawock Heenya Corporation to holders of Settlement Common Stock, the amount to be based upon the number of shares I own.
- d) I will be responsible for paying whatever taxes may be owned as a result of receiving this gift of shares.

5) I understand that the law does not allow me to return the shares, except as a gift to a brother Sister, and then only if I am over age 18.

6) I understand that my signature below indicates my acceptance of the proposed stock gift and my request that Klawock Heenya Corporation complete the transfer of shares from the shareholder named above me.

Date this _____ day of _____, 20 _____.

(Signature of recipient or of custodian of minor recipient)

SUBSCRIBED AND SWORN TO before me, the undersigned authority, this _____ day of _____, 20 _____.

Notary Public in and for _____
My commission expires _____

ALASKA STATUTES

Excerpts from the Alaska Uniform Transfers to Minors Act

AS 13.46.085. Native corporations; 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 that 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 19921

(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 for 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":

(6) a custodian may not receive compensation except, upon application to and approval by the superior court, for unusual and extraordinary services;

(7) custodian 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 Natives 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.

Sec. 13.46.110. 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 restricting investments by fiduciaries. If a custodian has a special skill or expertise or is named custodian on the basis of representations of a 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 transferee.

(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 the 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 so 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 a custodian for (name of minor) under the Alaska Uniform Transfers to Minors Act."

(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 Transfers to Minors Act, AS 13.46.010-.999.

Request for Taxpayer Identification Number and Certification

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

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <p>2 Business name/disregarded entity name, if different from above</p> <p>3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p> <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate </p> <p> <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. </p> <p> <input type="checkbox"/> Other (see instructions) ▶ _____ </p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p>
	<p>5 Address (number, street, and apt. or suite no.) See instructions.</p> <p>6 City, state, and ZIP code</p> <p>7 List account number(s) here (optional)</p>	<p>Requester's name and address (optional)</p>

<p>Part I Taxpayer Identification Number (TIN)</p> <p>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 generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i>, later.</p> <p>Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.</p>	<p>Social security number</p> <table border="1" style="width: 100%; height: 30px;"> <tr> <td style="width: 33%;"></td> <td style="width: 33%; text-align: center;">-</td> <td style="width: 33%;"></td> </tr> </table> <p style="text-align: center;">or</p> <p>Employer identification number</p> <table border="1" style="width: 100%; height: 30px;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">-</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </table>		-				-							
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<p>Part II Certification</p> <p>Under penalties of perjury, I certify that:</p> <ol style="list-style-type: none"> 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. citizen or other U.S. person (defined below); and The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. <p>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 for Part II, later.</p>

Sign Here	Signature of U.S. person ▶	Date ▶
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Shareholder gifting to child/grandchild/great-grandchild:

Attention: Shareholder
 Department PO Box 129
 Klawock, AK 99925
 Phone (907) 755-2270

(Please Type or print legibly)

Recipient Name

Father

 Tribe:
 Blood Quantum:

Mother

 Tribe:
 Blood Quantum:

Grandfather

 Tribe:
 Blood Quantum:

Grandmother

 Tribe:
 Blood Quantum:

Grandfather

 Tribe:
 Blood Quantum:

Grandmother

 Tribe:
 Blood Quantum:

Great Grandfather

Great Grandmother

Great Grandfather

Great Grandmother

Great Grandfather

Great Grandmother

Great Grandfather

Great Grandmother

Shareholder printed name: _____

Shareholder Signature: _____ Date: _____

- (Check one that applies)
- An Original Shareholder
 - Received shares through inheritance or gifting

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