

P&WC 11524 (2021-07) MRO Information Management (9290)

S.I.L. NO. **PW200-089**

SERVICE INFORMATION LETTER

WARNING - PROPRIETARY RIGHTS NOTICE

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Subject: P&WC Turbo Engines Corp. – amalgamation with Pratt & Whitney Canada Corp.

Applicability: PW206 and PW207 engine model series

This Service Information Letter (SIL) is issued to inform PW206 and PW207 operators and customers that as of January 1st, 2024, Pratt & Whitney Canada Corp. ("P&WC") will amalgamate with its wholly owned subsidiary P&WC Turbo Engines Corp. ("P&WCTEC"), currently acting as the entity responsible for the sale of PW206 and PW207 engine models (the "PW206/207 Engine Series").

Please note that P&WC has previously communicated with aircraft Original Equipment Manufacturers (OEMs), as well as certain customers and operators who are under long term agreements with P&WCTEC, to provide them with further information and instructions on how the amalgamation will impact their agreements. This SIL does not override any notice you may have received if you are one of such entities.

Following the amalgamation, Pratt & Whitney Canada Corp. will automatically take over the activities pertaining to the PW206/207 Engine Series, and therefore assume the rights and obligations related thereto.

Starting January 1st 2024, the amalgamation between P&WC and P&WCTEC shall bring changes to the following processes, in accordance with the instructions set forth below:

1. Documentation:

All documentation for the PW206/207 Engine Series will be under Pratt & Whitney Canada Corp.'s name and letterhead, including technical publications, Warranty for New Engines and Extended Service Policy and invoices.

This Service Information Letter is valid until superseded or cancelled by revision.

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2. Purchase Orders

All purchase orders for spare engines for the PW206/207 Engine Series shall be placed with Pratt & Whitney Canada Corp. All purchase orders for spare parts for the PW206/207 Engine Series shall be placed with Pratt & Whitney Canada Corp. or Pratt & Whitney Component Solutions, Inc. ("P&WCS"), as applicable.

3. Invoices

All invoices related to the purchase of spare engines relating to the PW206/207 Engine Series shall be issued by Pratt & Whitney Canada Corp. All invoices related to the purchase of spare parts relating to the PW206/207 Engine Series shall be issued by Pratt & Whitney Canada Corp or P&WCS, as applicable.

4. New Engine Warranty

Warranty claims coverage stemming from the Warranty for New Engines and Extended Engine Service Policy for the PW206/207 Engine Series shall continue to be directed to Pratt & Whitney Canada Corp. or other source of supply as required. The process presently in use today for claiming will continue uninterrupted.

5. Spare Parts Warranty

Spare Parts Warranty claims coverage stemming from the Warranty for New Engines and Extended Engine Service Policy for the PW206/207 Series Engines shall continue to be directed to Pratt & Whitney Canada Corp. or other source of supply as required. The process presently in use today for claiming will continue uninterrupted.

6. Collection of U.S. Sales and Use Tax

Following the amalgamation, Pratt & Whitney Canada Corp. will need to collect U.S. sales and use tax relating to (i) Time & Material repairs, (ii) ESP™ services, or (iii) supply of parts or other goods. Pratt & Whitney Canada Corp. will therefore be required to charge sales and use tax where purchases are considered taxable unless a valid exemption certificate is provided.

As P&WC is currently updating its customer information (which includes obtaining properly completed sales & use tax resale/exemption certificate(s) to support tax exempt sales), we kindly ask you to complete the Annex attached to this letter with the requested information and provide us, where applicable, with a duly completed, signed and dated copy of your resale/exemption certificate(s). Please return this information by e-mail to:

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Pratt & Whitney Canada Corp. SERVICE INFORMATION LETTER

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PW

<u>su.taxsupport@pwc.ca</u>, by October 15th, 2023. Please note that if your completed forms are not received, Pratt & Whitney Canada Corp. will be required to charge sales tax on your taxable purchases starting January 1st, 2024.

Should you have any questions regarding this SIL, please do not hesitate to reach out to your usual sales representatives.

Respectfully,

PRATT & WHITNEY CANADA CORP.

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APPENDIX A – TAX EXEMPTION

SECTION TO COMPLETE

(to be returned to P&WC at: su.taxsupport@pwc.ca)

Customer's Legal Name:
Address:
 □ My purchases from P&WC are taxable. □ My purchases from P&WC are taxable and tax has been paid directly to the state of for all invoices dated and after. □ My purchases from P&WC are exempt (if applicable: please provide your resale/exemption certificate(s) including details related to the exemption(s) claimed as well as to the purchases to which the exemption applies).
Contact information:
Name:
Title:
Tel:
Email:
(Signature)

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