

**Report of Organizational Actions
 Affecting Basis of Securities**

► See separate instructions.

Part I Reporting Issuer			
1 Issuer's name Trek Mining Inc. (formerly JDLGold Corp.)		2 Issuer's employer identification number (EIN) None	
3 Name of contact for additional information Peter Hardie, CFO	4 Telephone No. of contact 1-604-558-0560	5 Email address of contact info@trekmining.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact Suite 730, 800 West Pender Street		7 City, town, or post office, state, and Zip code of contact Vancouver, British Columbia, Canada V6C 2V6	
8 Date of action April 5, 2017	9 Classification and description Common Shares		
10 CUSIP number 89473C104	11 Serial number(s) N/A	12 Ticker symbol TSXV: TREK	13 Account number(s) N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► On March 31, 2017 Trek Mining Inc. ("Trek") acquired all of the issued and outstanding shares of Luna Gold Corp. ("Luna") (the "Acquisition"). Luna shareholders exchanged each of their Luna common shares for 1.105 Trek common shares in the Acquisition.

The Acquisition is described in full in the Joint Management Information Circular dated February 22, 2017, which is available at www.sedar.com (the "Circular"). Certain U.S. federal income tax consequences of the Acquisition are discussed in the section of the Circular titled "Certain United States Federal Income Tax Considerations" (the "Tax Summary").

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► Trek believes that the Acquisition should qualify as a tax-deferred transaction under Code Section 368(a). Luna Shareholders should review the Tax Summary and consult their own tax advisors.

However, certain Luna shareholders may recognize gain under Code Section 367. Shareholders that recognized a gain should have a tax basis in the Trek shares received equal to their fair market value at the time of the Acquisition. Shareholders that did not recognize a gain should have a tax basis in the Trek shares received equal to its aggregate tax basis in the Luna shares exchanged therefor.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► In the event that a Luna shareholder recognizes gain, for purposes of calculating fair market value, the fair market value of Trek shares on March 31, 2017 is estimated at US \$1.16, which was the average trading price for Trek shares on the Toronto stock exchange on March 31, 2017.

Shareholders should consult with their own tax advisors to determine whether they are required to recognize any gain and what measure of fair market value is appropriate.

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Trek believes that the Acquisition should qualify as a tax-deferred transaction under Code Section 368(a). Consequently, the U.S. federal income tax consequences to Luna shareholders should be determined under Code Sections 351, 354, 358, and 367.

If Luna was classified as a passive foreign investment company as defined under Code Section 1297 (a "PFIC"), then Code Sections 1291-98 would be applicable to the shareholders of such corporation. Shareholders should review the Tax Summary and consult their own tax advisors regarding the application of the PFIC rules.

18 Can any resulting loss be recognized? ▶ Since the Acquisition should qualify as a tax-deferred transaction under Code Section 368(a), each Luna shareholder who received Trek shares in the Acquisition should not recognize any loss.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ In general, any gain recognized should be reported by shareholders for the taxable year which includes March 31, 2017 (e.g., a calendar year shareholder would report the transaction on his or her federal income tax return filed for the 2017 calendar year).

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ *Peter Hardie*

Date ▶ April 28, 2017

Print your name ▶ Peter Hardie

Title ▶ Chief Financial Officer

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> If self-employed	PTIN
<u>John Hollinrake</u>	<u><i>John Hollinrake</i></u>	<u>28 Apr 2017</u>		<u>PO1568530</u>
Firm's name ▶ <u>Dorsey & Whitney LLP</u>	Firm's EIN ▶ <u>41-0223337</u>		Phone no. <u>206-903-8812</u>	
Firm's address ▶ <u>Columbia Center, 701 Fifth Avenue, Suite 6100, Seattle, Washington 98104</u>				

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054