

# The Depository Trust Company

# IMPORTANT

**B#:** 2436-07

**DATE:** November 15, 2007

**TO:** All Participants

**CATEGORY:** Dividends

**FROM:** Supervisor, Stock Dividend Department

**ATTENTION:** Dividend Managers, Cashiers & Reorganization Managers

**SUBJECT:** Special Processing Required for the Spin-off of Rock City Energy Corp. from BREK Energy Corp. Comm. Stk.  
CUSIP# 106786106 R/D: 10/29/07 P/D: 11/30/07 EX: 11/13/07  
Rate: 1 Shr of Rock City Energy for each 9.942625 Shrs of BREK Held

\*\*\*\*\* Warning Time Critical \*\*\*\*\*

It is important that participants read this notice carefully as it contains the requirements for shareholders to receive this common share spin-off distribution. It also details the special processing requirements that participants will be responsible to execute through DTC's Elective Dividend System, PTS Function EDS, in order to certify shareholdings that are entitled to receive the common share spin-off. Non Qualifying shareholders will receive cash.

### **The Distribution and Entitlement Qualifications**

DTC has received information from BREK Energy Corp. relative to a spin-off distribution that has a special shareholding requirement in order to receive the common share spin-off of Rock City Energy Corp.

In order to receive the distribution of the common shares spin-off of Rock City Energy Corp., shareholders of record on October 29, 2007 must have a shareholding of 1000 or more shares of BREK Energy Corp. Common Stock (CUSIP# 106786106). Shareholders with less than 1000 shares of BREK Energy Corp. Common Stock are not entitled to receive the shares of Rock City Energy Corp, but will receive cash at a price TBD.

B#: 2436-07

**Important Note: The Depository Trust Company (“DTC”) is carrying interim on the Common Stock in accordance with the NASDAQ 11/13/07 ex-date. DTC is picking up delivery order shares (receives and deliveries) for this distribution up to and including the 11/15/07 settlement date.**

**“EDS” Optional Dividend function will be available for Participants to make their elections on 11/16/07 ONLY (no later than 8:00 P.M. N.Y.C. time).**

### **Participant Special Processing Requirements**

Because of the special terms of this spin-off distribution, participants will be required to utilize DTC’s Elective Dividend System, PTS function EDS, in order to certify the quantity of shares (1000 shares or more) held by holders qualifying for the distribution.

**Option #1** - Represents shareholders entitled to receive the common share spin-off distribution of Rock City Energy Corp. based on their holdings of 1000 or more shares of BREK Energy Corp. common stock as of Record Date.

**Option #2** - Represents shareholders holding 999 or less shares of BREK Energy Corp. common stock who do not qualify to receive the common shares spin-off of Rock City Energy Corp. common stock, but instead will receive cash. Price TBD (DEFAULT)

**PARTICIPANTS SHOULD SUBMIT INSTRUCTIONS OVER THE PARTICIPANT TERMINAL SYSTEM (PTS) THROUGH THE ELECTIVE DIVIDEND SYSTEM (EDS) FUNCTION.**

**PARTICIPANTS NOT RESPONDING TO THIS INSTRUCTION ON NOVEMBER 16, 2007 ON OR BEFORE 8:00 P.M. N.Y.C. TIME WILL RECEIVE THE DEFAULT IN ACCORDANCE WITH OPTION #2 (NOT QUALIFIED TO RECEIVE THE COMMON SHARE SPIN-OFF OF ROCK CITY ENERGY CORP AND WILL BE CASHED OUT).**

To confirm your Record Date positions participants should access the Dividend and Allocation History (DPAL) Option, via the PTS Dividend Announcements Inquiry (DIVA) Function.

Participants with questions regarding this Important Notice or the processing of related instructions via EDS, should contact DTC’s Customer Service Help Center at (888) 360-3822.