

FRONTEER DEVELOPMENT GROUP INC

Form F-8

January 23, 2009

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As filed with the United States Securities and Exchange Commission on January 23, 2009

Registration No. 333- _____

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

**FORM F-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

FRONTEER DEVELOPMENT GROUP INC.
(Exact name of Registrant as specified in its charter)

Ontario, Canada
(Province or other
jurisdiction of
incorporation or
organization)

1040
(Primary Standard Industrial
Classification Code Number)
1650-1055 West Hastings Street
Vancouver, British Columbia
V6E 2E9 Canada
(604) 632-4677

98-0489614
(IRS Employer
Identification Number)

(Address and telephone number of Registrant's
principal executive offices)

Troutman Sanders LLP
222 Central Park Avenue, Suite 2000
Virginia Beach, VA 23462
(757) 687-7500

(Name, address (including zip code) and telephone
number (including area code) of agent for service
in the United States)

Copies to:

Sean Tetzlaff
Chief Financial Officer and
Corporate Secretary
Fronteer Development Group Inc.
1650-1055 West Hastings Street
Vancouver, British Columbia
V6E 2E9 Canada
(604) 632-4677

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1 First Canadian Place,
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Davies Ward Phillips &
Vineberg LLP
625 Madison Avenue, 12th Floor
New York, New York 10022
(212) 588-5500

Approximate date of commencement of proposed sale of the securities to the public:

As soon as practicable after this Registration Statement becomes effective.

This Registration Statement and any amendment thereto shall become effective upon filing with the Commission in accordance with Rule 467(a).

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to the home jurisdiction's shelf prospectus offering procedures, check the following box.

CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	Amount to be registered (1)	Proposed maximum aggregate offering price (2)	Amount of registration fee
Common Shares	36,057,938	US\$60,315,097	US\$2,370.38

(1) Represents the maximum number of shares of common shares of Fronteer Development Group Inc. (Fronteer) estimated to be issuable upon consummation of the exchange offer, calculated as the product of (a) 43,706,592, which is the estimated number of outstanding common shares of Aurora Energy Resources Inc. (Aurora), other than shares beneficially owned by Fronteer, as of September 30, 2008 (assuming the exercise of all outstanding options for common shares of Aurora having an exercise price of Cdn \$2.99 or less per share as of November 1, 2008), as publicly disclosed by Aurora in its unaudited interim financials statements for the three and nine months ended September 30, 2008, and management's discussion and analysis relating thereto, as filed on SEDAR on November 6, 2008, and (b) the exchange ratio of 0.825 of a common share of Fronteer for each common share of Aurora.

(2) Estimated solely for the purpose of calculating the registration fee in accordance with General Instruction IV.G to Form F-8. The proposed maximum offering price is equal to the product of (a) US\$1.38, which is the average of high and low sale prices of common shares of Aurora as reported on the Toronto Stock Exchange on December 30, 2008, converted into US dollars at the rate of US\$0.82 per Canadian dollar (the noon rate of exchange as reported by the Bank of Canada on such date), and (b) 43,706,592, which is the estimated number of outstanding common shares of Aurora, other than shares beneficially owned by Fronteer, as of September 30, 2008 (assuming the exercise of all outstanding options for common shares of Aurora having an exercise price of Cdn \$2.99 or less per share as of November 1, 2008), as publicly disclosed by Aurora in its unaudited interim financials statements for the three and nine months ended September 30, 2008, and management's discussion and analysis relating thereto, as filed on SEDAR on November 6, 2008.

If, as a result of stock splits, stock dividends or similar transactions, the number of securities purported to be registered on this Registration Statement changes, the provisions of Rule 416 shall apply to this Registration Statement.

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PART I

INFORMATION REQUIRED TO BE DELIVERED TO OFFEREES OR PURCHASERS

Item 1. Home Jurisdiction Documents

Offer and Circular dated January 23, 2009, including the Letter of Transmittal and Notice of Guaranteed Delivery.

Item 2. Informational Legends

See page (ii) of the Offer and Circular dated January 23, 2009.

Item 3. Incorporation of Certain Information by Reference

As required by this Item, the Offer and Circular dated January 23, 2009 provides that copies of the documents incorporated by reference may be obtained on request without charge from the Corporate Secretary of Fronteer Development Group Inc. at Suite 1650, 1055 West Hastings Street, Vancouver, British Columbia, V6E 2E9 Canada or by telephone at 604-632-4677.

Item 4. List of Documents Filed with the Commission

See the information under the caption "Registration Statement Filed with the SEC" in the Offer and Circular dated January 23, 2009.

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This document is important and requires your immediate attention. If you are in any doubt as to how to deal with it, you should consult your investment advisor, stock broker, bank manager, trust company manager, accountant, lawyer or other professional advisor. This Offer has not been approved or disapproved by any securities regulatory authority nor has any securities regulatory authority passed upon the fairness or merits of this Offer or upon the adequacy of the information contained in this document. Any representation to the contrary is unlawful. No securities regulatory authority in Canada or the United States has expressed an opinion about Fronteer's securities and it is an offence to claim otherwise.

Information has been incorporated by reference in this Offer and Circular from documents filed with securities commissions or similar authorities in Canada and the United States. Copies of the documents incorporated herein by reference may be obtained on request without charge from the Corporate Secretary of Fronteer at Suite 1650, 1055 West Hastings Street, Vancouver, British Columbia, V6E 2E9 or Telephone: 604-632-4677 and are also available electronically at www.sedar.com and www.sec.gov.

January 23, 2009

**FRONTEER DEVELOPMENT GROUP INC.
OFFER TO PURCHASE**

all of the outstanding common shares of

AURORA ENERGY RESOURCES INC.

**on the basis of 0.825 of a Fronteer common share
for each common share of Aurora**

Fronteer Development Group Inc. (**Fronteer**) hereby offers (the **Offer**) to purchase, on and subject to the terms and conditions of the Offer, all of the issued and outstanding common shares of Aurora Energy Resources Inc. (**Aurora**), other than common shares beneficially owned by Fronteer, including common shares that may become outstanding after the date of this Offer but before the expiry time of the Offer upon the conversion, exchange or exercise of options or other securities of Aurora that are convertible into or exchangeable or exercisable for common shares (collectively, the **Common Shares**), on the basis of 0.825 of a Fronteer Common Share (as hereinafter defined) for each Common Share.

The Offer is open for acceptance until 8:00 p.m. (Toronto time) on March 2, 2009 (the Expiry Time), unless the Offer is extended or withdrawn.

The Offer is conditional upon, among other things, there having been validly deposited under the Offer and not withdrawn at the Expiry Time such number of Common Shares that (i) together with the Common Shares beneficially owned by Fronteer, or over which Fronteer and its joint actors exercise control or direction, constitutes at least 662/3% of the total number of Common Shares outstanding (calculated on a fully diluted basis), and (ii) constitutes at least a majority of the total number of Common Shares outstanding (calculated on a fully diluted basis), not including those Common Shares beneficially owned, or over which control or direction is exercised, by Fronteer and its joint actors, and the votes attaching to which shall be qualified to be included as votes in favour of any subsequent acquisition transaction in determining whether approval (as construed under applicable securities laws, including Multilateral Instrument 61-101 *Protection of Minority Security Holders*) has been obtained in respect thereof. This

condition and the other conditions of the Offer are described under Conditions of the Offer in Section 4 of the Offer. Subject to applicable laws, Fronteer reserves the right to withdraw the Offer and to not take up and pay for any Common Shares deposited under the Offer unless each of the conditions of the Offer is satisfied or waived at or prior to the Expiry Time.

The Common Shares are listed on the Toronto Stock Exchange (the **TSX**) under the symbol **AXU**. The Fronteer Common Shares are listed on the TSX and the NYSE Alternext US LLC (the **Alternext**) under the symbol **FRG**. **The Offer represents a premium of approximately 166% over the December 19, 2008 closing price of the Common Shares on the TSX of \$0.97, based on a closing price of \$3.13 per Fronteer Common Share on the TSX on that same date, which was the last trading day prior to Fronteer's announcement of its intention to make an Offer. The Offer also represents a premium of approximately 96% based on the respective volume weighted average trading prices of Fronteer and Aurora on the TSX for the 20 trading days ended December 19, 2008.**

Fronteer owns and controls an aggregate of approximately 42% of the issued and outstanding Common Shares. In addition, pursuant to lock-up agreements entered into with each of Amber Capital Investment Management (**Amber**), Eastbourne Capital Management L.L.C. (**Eastbourne**) and MacKenzie Financial Corporation (**MacKenzie**), each such shareholder has agreed to deposit under the Offer and not withdraw, subject to certain exceptions, Common Shares representing in the aggregate 19,234,700 Common Shares or approximately 26% of the issued and outstanding Common Shares. See Section 4 of the Circular, Agreements Relating to the Offer.

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This offering is made by a Canadian issuer that is permitted, under a multi-jurisdictional disclosure system adopted by the United States, to prepare the Offer and Circular in accordance with the disclosure requirements of Canada. Prospective investors should be aware that such requirements are different from those of the United States. The financial statements included or incorporated herein have been prepared in accordance with Canadian generally accepted accounting principles, and may be subject to Canadian auditing and auditor independence standards, and, thus, may not be comparable to financial statements of United States companies.

Prospective investors in the United States should be aware that the disposition of Common Shares and the acquisition of Fronteer Common Shares by them as described herein may have tax consequences both in the United States and in Canada. Such consequences for investors who are resident in, or citizens of, the United States may not be fully described herein. See Certain Canadian Federal Income Tax Considerations in Section 21 of the Circular and Certain United States Federal Income Tax Considerations in Section 22 of the Circular.

The enforcement by investors of civil liabilities under United States federal securities laws may be affected adversely by the fact that Fronteer is incorporated under the laws of the Province of Ontario, Canada, that Aurora is incorporated under the laws of the Province of Newfoundland and Labrador, Canada, and that a majority of Fronteer's officers and directors are residents of Canada and a majority of Aurora's officers and directors are residents of Canada, that the Information Agent and Depositary and some or all of the experts named herein may be residents of jurisdictions outside of the United States, and that all or a substantial portion of the assets of Fronteer and Aurora and of the above mentioned persons may be located outside of the United States.

THE SECURITIES TO BE DELIVERED IN CONNECTION WITH THE OFFER HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE UNITED STATES SECURITIES AND EXCHANGE COMMISSION (THE SEC) NOR HAS THE SEC PASSED UPON THE ACCURACY OR ADEQUACY OF THE OFFER AND CIRCULAR. ANY REPRESENTATION TO THE CONTRARY IS A CRIMINAL OFFENSE.

Prospective investors should be aware that, during the period of the Offer, Fronteer or its affiliates, directly or indirectly, may bid for or make purchases of Common Shares, as permitted by applicable laws or regulations of Canada or its Provinces or Territories. See Section 13 of the Offer, Market Purchases .

The Fronteer Common Shares offered pursuant to this Offer involve certain risks and uncertainties. For a discussion of risks and uncertainties to consider in assessing the Offer, see Risks Relating to the Offer in Section 7 of the Circular and the risks and uncertainties described in Fronteer's annual information form for the fiscal year ended December 31, 2007 and annual and interim management's discussion and analyses, which are incorporated by reference into the Offer and Circular. See Section 11 of the Circular, Documents Incorporated by Reference .

Shareholders who wish to accept the Offer must properly complete and execute the accompanying letter of transmittal (printed on YELLOW paper) (the **Letter of Transmittal**) or a manually signed facsimile thereof and deposit it, at or prior to the Expiry Time, together with certificate(s) representing their Common Shares and all other required documents, with the Depositary at its office in Toronto, Ontario set out in the Letter of Transmittal in accordance with the instructions set out in the Letter of Transmittal. Alternatively, Shareholders may: (1) accept the Offer where the certificate(s) representing the Common Shares are not immediately available, or if the certificate(s) and all other required documents cannot be delivered to the Depositary at or prior to the Expiry Time, by following the procedures for guaranteed delivery set out in Section 3 of the Offer, Manner of Acceptance Procedure for Guaranteed Delivery ,

using the accompanying notice of guaranteed delivery (printed on PINK paper) (the **Notice of Guaranteed Delivery**) or a manually signed facsimile thereof; or (2) accept the Offer by following the procedures for book-entry transfer of Common Shares set out in Section 3 of the Offer, **Manner of Acceptance** **Acceptance by Book-Entry Transfer** . **Shareholders will not be required to pay any fee or commission if they accept the Offer by depositing their Common Shares directly with the Depositary.**

Shareholders whose Common Shares are registered in the name of an investment advisor, stock broker, bank, trust company or other nominee should immediately contact that nominee for assistance if they wish to accept the Offer in order to take the necessary steps to be able to deposit such Common Shares under the Offer.

Fronteer has engaged Kingsdale Shareholder Services Inc. to act as the depositary under the Offer (the **Depositary) and to act as the information agent (the **Information Agent**) to provide a resource for information for Shareholders. Questions and requests for assistance may be directed to the Information Agent and Depositary. Additional copies of the Offer and Circular, the Letter of Transmittal and the Notice of Guaranteed Delivery may**

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be obtained without charge on request from the Information Agent and Depositary. The contact details for the Information Agent and Depositary are provided at the end of this document.

This document does not constitute an offer or a solicitation made to any person in any jurisdiction in which such offer or solicitation is unlawful. The Offer is not being made to, nor will deposits be accepted from or on behalf of, Shareholders in any jurisdiction in which the making or acceptance of the Offer would not be in compliance with the laws of such jurisdiction. However, Fronteer may, in Fronteer's sole discretion, take such action as Fronteer may deem necessary to extend the Offer to Shareholders in any such jurisdiction.

Information has been incorporated by reference into this document from documents filed with securities commissions or similar authorities in Canada and the United States. Copies of the documents incorporated herein by reference may be obtained on request without charge from the Corporate Secretary of Fronteer at Suite 1650, 1055 West Hastings Street, Vancouver, British Columbia V6E 2E9 or Telephone 604-632-4677, and are also available electronically on SEDAR at www.sedar.com and on EDGAR at www.sec.gov.

These securityholder materials are being sent to both registered and non-registered owners of the Common Shares of Aurora. If you are a non-registered owner of Common Shares, and Fronteer or its agent has sent these materials directly to you, your name and address and information about your holdings of Common Shares of Aurora have been obtained in accordance with applicable securities regulatory requirements from the intermediary holding on your behalf.

NOTICE TO SHAREHOLDERS IN THE UNITED STATES

The Offer is made for the securities of a Canadian company that does not have securities registered under Section 12 of the US Exchange Act. Accordingly, the Offer is not subject to Section 14(d) of the US Exchange Act, or Regulation 14D promulgated by the SEC thereunder. The Offer is being conducted in accordance with Section 14(e) of the US Exchange Act and Regulation 14E promulgated by the SEC thereunder as applicable to tender offers conducted under the US-Canadian multi-jurisdictional disclosure system tender offer rules. The Offer is made in the United States with respect to securities of a foreign private issuer, as such term is defined in Rule 3b-4 promulgated under the US Exchange Act, in accordance with Canadian corporate and tender offer rules. Shareholders resident in the United States should be aware that such requirements might be different from those of the United States applicable to tender offers under the US Exchange Act and the rules and regulations promulgated thereunder.

**NOTICE TO HOLDERS OF OPTIONS
AND OTHER RIGHTS TO ACQUIRE COMMON SHARES**

The Offer is made only for Common Shares and is not made for any Options or other securities of Aurora that are convertible into or exchangeable or exercisable for Common Shares. Any holder of Options or other securities of Aurora that are convertible into or exchangeable or exercisable for Common Shares who wishes to accept the Offer must, to the extent permitted by the terms of the security and applicable Laws, exercise the Options or other securities of Aurora that are convertible into or exchangeable or exercisable for Common Shares in order to obtain certificates representing Common Shares and deposit those Common Shares in accordance with the terms of the Offer. Any such conversion, exchange or exercise must be completed sufficiently in advance of the Expiry Time to ensure that the holder of such Options or other securities convertible into or exchangeable or exercisable for Common Shares will have certificates representing the Common Shares received on such exercise available for deposit at or prior to the

Expiry Time, or in sufficient time to comply with the procedures referred to under Manner of Acceptance Procedure for Guaranteed Delivery in Section 3 of the Offer.

If any holder of Options or other securities of Aurora that are convertible into or exchangeable or exercisable for Common Shares does not exercise such Options or other securities convertible into or exchangeable or exercisable for Common Shares prior to the Expiry Time, such Options or other securities convertible into or exchangeable or exercisable for Common Shares will remain outstanding; provided, however, that Fronteer presently intends to take such actions as are necessary to ensure that after completion of a Compulsory Acquisition or Subsequent Acquisition Transaction, an Option or other right to acquire Common Shares will become an option or right to acquire a number of Fronteer Common Shares, and/or in some cases an amount of cash, based upon the price for Common Shares offered under the Offer.

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The tax consequences to holders of Options or other securities that are convertible into or exchangeable or exercisable for Common Shares of exercising, converting or exchanging, as applicable, their Options or other securities are not described in Certain Canadian Federal Income Tax Considerations in Section 21 of the Circular or Certain United States Federal Income Tax Considerations in Section 22 of the Circular. Holders of Options or other securities convertible into or exchangeable or exercisable for Common Shares should consult their tax advisors for advice with respect to potential income tax consequences to them in connection with the decision to exercise or not exercise such securities.

STATEMENTS REGARDING FORWARD-LOOKING INFORMATION

This Offer and Circular, including the Schedules attached hereto, the unaudited pro forma condensed consolidated financial statements of Fronteer, some of the information incorporated by reference in this Offer and Circular, statements made in the Circular under Section 5, Benefits of and Reasons to Accept the Offer, Section 6, Purpose of the Offer and Plans for Aurora, Section 8, Source of Offered Consideration, Section 9, Summary Historical and Unaudited Pro Forma Consolidated Financial Information and Section 20, Acquisition of Common Shares Not Deposited Under the Offer, as well as other written statements made or provided or to be made or provided by Fronteer that are not historical facts, are forward-looking statements and forward-looking information under applicable Canadian and United States securities laws. Such forward-looking statements and forward-looking information includes, without limitation, information concerning the proposed transaction and the business, operations and financial performance and condition of Fronteer and Aurora, estimated production, costs and mine life of the various mineral projects of Fronteer or Aurora, those with respect to potential expansion of mineralization, plans for exploration and development, potential future production, exploration budgets and timing of expenditures and community relations activities and any statement that may predict, forecast, indicate or imply future plans, intentions, levels of activity, results, performance or achievements, and involve known and unknown risks, uncertainties and other factors which may cause the actual plans, intentions, activities, results, performance or achievements of Fronteer or Aurora to be materially different from any future plans, intentions, activities, results, performance or achievements expressed or implied by such forward-looking statements. Statements concerning mineral reserve and resource estimates may also be deemed to constitute forward-looking statements to the extent they involve estimates of the mineralization that will be encountered if any property is developed. Except for statements of historical fact relating to the companies, information contained herein or incorporated by reference herein constitutes forward-looking statements. Forward-looking statements are frequently characterized by words such as will, plan, expect, project, intend, believe, anticipate, forecast, schedule, estimate and similar expressions, or statements that certain events or conditions may or will occur. Forward-looking statements are based upon a number of estimates and assumptions of management at the date the statements are made, and are inherently subject to significant business, social, economic, political, competitive and other risks and uncertainties, contingencies and other factors that could cause actual events or results to differ materially from those projected in the forward-looking statements. Assumptions upon which such forward-looking statements are based include, among others, that Fronteer will be successful in acquiring 100% of the outstanding Common Shares, that all required third party regulatory and governmental approvals to the transactions will be obtained and all other conditions to completion of the transactions will be satisfied or waived. Many of these assumptions are based on factors and events that are not within the control of Fronteer and there is no assurance they will prove to be correct. Factors that could cause actual results to vary materially from results anticipated by such forward-looking statements include, among others, the impact of mineral laws on Fronteer's and Aurora's licenses, operations and capital structure; changes in government legislation; changes in ownership interest in any project; conclusions of economic evaluations; environmental risks and hazards; increased infrastructure and/or operating costs; labour and employment matters; international operations and joint ventures; uncertainty regarding estimation of reserves and resources; the satisfaction of conditions to any Offer; the occurrence of any event, change or other circumstance that could give rise to the termination of the Lock-Up Agreements relating to the Offer; a delay in the consummation of the proposed transaction or the failure to complete the proposed transaction for any other reason; the

amount of costs, fees and expenses related to the proposed transaction; the anticipated benefits to Aurora and Fronteer shareholders and other expected or anticipated benefits of the proposed acquisition; Aurora's or Fronteer's ability to renew existing licenses; the actual results of current exploration activities; political instability and delays in obtaining governmental approvals or financing or in the completion of development and construction activities; changes in market conditions; variations in ore grade or recovery rates; risks relating to international operations; changes in project parameters; the possibility of project cost overruns or unanticipated costs and expenses; accidents; disruptions in the credit markets; labour disputes and other risks of the mining industry; failure of plant, equipment or processes to operate as anticipated; changes in the worldwide price of certain commodities such as

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gold, copper, silver, uranium, coal, fuel, electricity and fluctuations in resource prices, currency exchange rates and interest rates; inflationary pressures; legislative, political, social and economic developments or changes in jurisdictions in which Fronteer and Aurora carry on business; changes or disruptions in the securities markets; the occurrence of natural disasters, hostilities, acts of war or terrorism; the need to obtain and maintain licenses and permits and comply with laws and regulations or other regulatory requirements; operating or technical difficulties in connection with exploration or development activities, including conducting such activities in locations with limited infrastructure; employee relations and shortages of skilled personnel and contractors; the speculative nature of mineral exploration and development, including the risk of diminishing quantities or grades of mineralization; contests over title to properties; the risks involved in the exploration, development and mining business; the Fronteer Common Shares issued in connection with the Offer having a market value lower than expected; the acquisition of Aurora or its integration with Fronteer not being successful or such integration being more difficult, time-consuming and costly than expected; and the expected combined benefit from the Offer not being fully realized or realized within the expected time frame. See **Benefits of and Reasons to Accept the Offer** in Section 5 of the Circular, **Purpose of the Offer and Plans for Aurora** in Section 6 of the Circular, and **Risks Relating to the Offer** in Section 7 of the Circular; as well as those risk factors discussed or referred to in the annual and interim management's discussion and analyses, Annual Information Form and Annual Report on Form 40-F for Fronteer filed with certain regulatory authorities in Canada and the SEC and the annual management's discussion and analysis and annual information form for Aurora filed with certain securities regulatory authorities in Canada and available under each of Fronteer's and Aurora's respective profiles on SEDAR at www.sedar.com and, in the case of Fronteer's filings with the SEC, under Fronteer's profile on EDGAR at www.sec.gov. These factors are not intended to represent a complete list of the factors that could affect Fronteer and the combination of Fronteer and Aurora. Additional factors are noted elsewhere in the Offer and Circular and in the documents incorporated by reference.

Although Fronteer has attempted to identify important factors that could cause actual actions, events or results to differ materially from those described in forward-looking statements, there may be other factors that cause actions, events or results not to be as anticipated, estimated or intended. There can be no assurance that forward-looking statements will prove to be accurate, as actual results and future events could differ materially from those anticipated in such statements. Fronteer disclaims any intention or obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise, except as required by applicable Laws. The reader is cautioned not to place undue reliance on forward-looking statements. Any forward-looking statements related to Aurora are derived from Aurora's publicly available documents and records on file with the Canadian securities regulatory authorities.

INFORMATION CONCERNING AURORA

Except as otherwise indicated, the information concerning Aurora contained in this Offer and Circular has been taken from or is based exclusively upon Aurora's publicly available documents and records on file with the Canadian securities regulatory authorities and other public sources. Aurora has not reviewed this Offer and Circular and has not confirmed the accuracy and completeness of the information in respect of Aurora contained herein. Although Fronteer has no knowledge that would indicate that any statements contained herein concerning Aurora taken from or based upon such documents and records are untrue or incomplete, neither Fronteer nor any of its directors or officers assumes any responsibility for the accuracy or completeness of such information, including any of Aurora's financial statements, or for any failure by Aurora to disclose events or facts which may have occurred or which may affect the significance or accuracy of any such information but which are unknown to Aurora. Fronteer has no means of verifying the accuracy or completeness of any of the information contained herein that is derived from Aurora's publicly available documents or records or determining whether there has been any failure by Aurora to disclose events that may have occurred or may affect the significance or accuracy of any information.

REPORTING CURRENCIES AND ACCOUNTING PRINCIPLES

Unless otherwise indicated, all references to Cdn\$, \$ or dollars in this Offer and Circular refer to Canadian dollars and all references to US\$ in this Offer and Circular refer to United States dollars. Fronteer's financial statements that are incorporated by reference herein, and Fronteer's pro forma condensed consolidated financial statements contained herein, are reported in Canadian dollars and are prepared in accordance with Canadian GAAP. Aurora's historical consolidated financial statements summarized herein are also reported in Canadian dollars.

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On January 22, 2009, the last trading day prior to the commencement of the Offer, the exchange rate for one US dollar expressed in Canadian dollars based upon the noon buying rates provided by the Bank of Canada was \$1.2630.

The following table sets forth, for the periods indicated, certain information with respect to the rate of exchange for one US dollar expressed in Canadian dollars:

	Nine Months Ended September 30, 2008	Fiscal Year Ended December 31, 2007	Fiscal Year Ended December 31, 2006
Closing ⁽¹⁾	\$ 1.0599	\$ 0.9881	\$ 1.1653
Average ⁽²⁾	\$ 1.0184	\$ 1.0748	\$ 1.1342

(1) Represents the noon rates of exchange as reported by the Bank of Canada on the last trading day of the period.

(2) Calculated as an average of the daily noon rates of exchange for each period as reported by the Bank of Canada.

CAUTIONARY NOTE CONCERNING MINERAL RESOURCE CALCULATIONS

Information in this Offer and Circular, including information incorporated by reference, and disclosure documents of Fronteer that are filed with Canadian and United States securities regulatory authorities concerning mineral properties have been prepared in accordance with the requirements of securities laws in effect in Canada, which differ from the requirements of United States securities laws.

Without limiting the foregoing, these documents use the terms measured resources, indicated resources and inferred resources. Shareholders in the United States are advised that, while such terms are recognized and required by Canadian securities laws, the SEC does not recognize them. Under United States standards, mineralization may not be classified as a reserve unless the determination has been made that the mineralization could be economically and legally produced or extracted at the time the reserve determination is made. United States investors are cautioned not to assume that all or any part of measured or indicated resources will ever be converted into reserves. Further, inferred resources have a great amount of uncertainty as to their existence and as to whether they can be mined legally or economically. It cannot be assumed that all or any part of the inferred resources will ever be upgraded to a higher resource category. Under Canadian rules, estimates of inferred mineral resources may not form the basis of feasibility, pre-feasibility or other technical reports or studies, except in rare cases. Therefore, United States investors are also cautioned not to assume that all or any part of the inferred resources exist, or that they can be mined legally or economically. Disclosure of contained ounces is permitted disclosure under Canadian regulations; however, the SEC normally only permits issuers to report resources as in place tonnage and grade without reference to unit measures. Accordingly, information concerning descriptions of mineralization and resources contained in these documents may not be comparable to information made public by United States companies subject to the reporting and disclosure requirements of the SEC.

National Instrument 43-101 *Standards of Disclosure for Mineral Projects* (**NI 43-101**) is a rule developed by the Canadian Securities Administrators, which has established standards for all public disclosure an issuer makes of

scientific and technical information concerning mineral projects. Unless otherwise indicated, all resource estimates of Fronteer contained in this Offer and Circular, including information incorporated by reference, have been prepared in accordance with NI 43-101 and the Canadian Institute of Mining, Metallurgy and Petroleum Classification System.

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SUMMARY OF THE OFFER

The following is a summary only and is qualified in its entirety by the detailed provisions contained elsewhere in the Offer and Circular. Therefore, Shareholders are urged to read the Offer and Circular in its entirety. Certain terms used in this Summary are defined in the Glossary. Unless otherwise indicated, the information concerning Aurora contained herein and in the Offer and Circular has been taken from or is based upon publicly available documents and records of Aurora on file with the Canadian securities regulatory authorities and other public sources at the time of the Offer. Although Fronteer has no knowledge that would indicate that any statements contained herein relating to Aurora taken from or based upon such documents and records are untrue or incomplete, neither Fronteer nor any of its officers or directors assumes any responsibility for the accuracy or completeness of such information or for any failure by Aurora to disclose events or facts that may have occurred or may affect the significance or accuracy of any such information but that are unknown to Fronteer. Unless otherwise indicated, information concerning Aurora is given as of November 6, 2008.

The Offer

Fronteer is offering, upon and subject to the terms and conditions of the Offer, to purchase all of the issued and outstanding Common Shares, other than Common Shares beneficially owned by Fronteer, including Common Shares that may become issued and outstanding after the date of the Offer but before the Expiry Time upon the conversion, exchange or exercise of Options or other securities of Aurora that are convertible into or exchangeable or exercisable for Common Shares, on the basis of 0.825 of a Fronteer Common Share for each Common Share (the **Offer Consideration**).

The Offer is made only for Common Shares and is not made for any Options or other securities of Aurora that are convertible into or exchangeable or exercisable for Common Shares. Any holder of such Options or other securities convertible into or exchangeable or exercisable for Common Shares who wishes to accept the Offer must, to the extent permitted by the terms of the security and applicable Laws, exercise the Options or other securities convertible into or exchangeable or exercisable for Common Shares in order to obtain certificates representing Common Shares and deposit those Common Shares in accordance with the terms of the Offer.

The Offer represents a premium of approximately 166% over the December 19, 2008 closing price of the Common Shares on the TSX of \$0.97, based on a closing price of \$3.13 per Fronteer Common Share on the TSX on that same date, which was the last trading day prior to Fronteer's announcement of its intention to make an Offer. The Offer also represents a premium of approximately 96% based on the respective volume weighted average trading prices of Fronteer and Aurora on the TSX for the 20 trading days ended December 19, 2008.

Fronteer owns and controls an aggregate of approximately 42% of the issued and outstanding Common Shares. In addition, pursuant to Lock-Up Agreements entered into with each of Amber, Eastbourne and MacKenzie, each such Shareholder has agreed to deposit under the Offer and not withdraw, subject to certain exceptions, Common Shares representing in the aggregate 19,234,700 Common Shares or approximately 26% of the issued and outstanding Common Shares. See Section 4 of the Circular, **Agreements Relating to the Offer** .

The obligation of Fronteer to take up and pay for Common Shares pursuant to the Offer is subject to certain conditions. See Section 4 of the Offer, **Conditions of the Offer** .

Fronteer

Fronteer is principally engaged in the acquisition, exploration and development of mineral properties or interests in corporations controlling mineral properties of interest to Fronteer. Fronteer began concentrating its efforts in the area of mineral exploration in June of 2001. Prior to that, it was involved in the development, building and marketing of residential real estate properties, primarily in the Province of Ontario. Fronteer's principal exploration properties are located in Nevada, U.S.A. and Turkey, and it holds additional properties in California, U.S.A. Fronteer also has exposure to projects, through its approximate 42% equity interest in Aurora, in Newfoundland and Labrador and Nunavut, Canada. For additional information, reference is made to Fronteer's Annual Information Form incorporated by reference herein, a copy of which is available on SEDAR at www.sedar.com, and to Fronteer's latest Annual Report on Form 40-F on file with the SEC at www.sec.gov.

Fronteer is a corporation existing under the *Business Corporations Act* (Ontario). Fronteer's head office and principal place of business is located at Suite 1650, 1055 West Hastings Street, Vancouver, British Columbia V6E 2E9 and its registered office is located at 40 King Street West, 2100 Scotia Plaza, Toronto, Ontario M5H 3C2.

Fronteer is a reporting issuer in each of the Provinces of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland and Labrador. The Fronteer Common

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Shares are listed and posted for trading on the TSX and the Alternext under the symbol FRG . On December 19, 2008, the last trading day prior to Fronteer's announcement of its intention to make the Offer, the closing price of the Fronteer Common Shares on the TSX and the Alternext was \$3.13 and US\$2.60, respectively. See Section 10 of the Circular, Certain Information Concerning Fronteer and its Shares .

See Fronteer in Section 1 of the Circular.

Aurora

Aurora is a uranium exploration and development company. Aurora's principal asset is its 100%-owned uranium portfolio (subject to a 2% royalty interest) located in the Central Mineral Belt in coastal Labrador, Canada, one of the world's most promising uranium districts. Aurora's uranium portfolio in Labrador is underpinned by the Michelin uranium deposit, and also contains the Jacques Lake deposit and four other deposits (known as the Gear, Nash, Ina and Rainbow deposits). Aurora recently acquired an option to earn a majority interest in the Baker Lake Basin property located in Nunavut, Canada through an agreement with Pacific Ridge Exploration Ltd.

Fronteer owns and controls 30,947,336 Common Shares, representing approximately 42% of the outstanding Common Shares. See Section 12 of the Circular, Ownership of and Trading in Shares of Aurora . In addition, pursuant to Lock-Up Agreements entered into with each of Amber, Eastbourne and MacKenzie, each such Shareholder has agreed to deposit under the Offer and not withdraw, subject to certain exceptions, Common Shares representing in the aggregate 19,234,700 Common Shares or approximately 26% of the issued and outstanding Common Shares. The remaining approximately 32% of the outstanding Common Shares are widely held. See Section 4 of the Circular, Agreements Relating to the Offer .

Aurora was incorporated under the *Corporations Act* (Newfoundland and Labrador) on June 8, 2005 under the name Labrador Uranium Co. Ltd. . Pursuant to articles of amendment dated July 29, 2005, the name of Aurora was changed to Aurora Energy Resources Inc. . Aurora's head office is located at Suite 303, 10 Fort William Place, St. John's, Newfoundland A1C 1K4 and its registered and records office is located at 323 Duckworth Street, P.O. Box 5955, St. John's, Newfoundland and Labrador, A1C 5X4.

Aurora is a reporting issuer in each of the Provinces of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, New Brunswick, Nova Scotia, Prince Edward Island and Newfoundland and Labrador. The Common Shares are listed and posted for trading on the TSX under the symbol AXU . On December 19, 2008, the last trading day prior to Fronteer's announcement of its intention to make the Offer, the closing price of the Common Shares on the TSX was \$0.97. See Section 17 of the Circular, Certain Information Concerning Aurora and its Shares .

See Aurora in Section 2 of the Circular.

Benefits of and Reasons to Accept the Offer and Plans for Aurora

The purpose of the Offer is to enable Fronteer to acquire all of the outstanding Common Shares. See Benefits of and Reasons to Accept the Offer in Section 5 of the Circular, Purpose of the Offer and Plans for Aurora in Section 6 of the Circular and Acquisition of Common Shares Not Deposited Under the Offer in Section 20 of the Circular.

In addition to the generous premium being offered to Shareholders, the acquisition of Aurora by Fronteer, if successful, will result in an improved cash position by combining Fronteer's and Aurora's current cash balances, thereby reducing the amount of equity financing and debt required to further explore and advance the resulting company's mineral projects in the near- to mid-term and bringing Fronteer closer to becoming a fully-funded exploration company better able to execute on its current growth strategies. In addition, the acquisition of Aurora by

Fronteer, if successful, will enable Shareholders to continue to enjoy exposure to Aurora's significant uranium assets while also giving Shareholders the ability to share in the upside of Fronteer's additional gold and copper-gold resource projects, and with more shareholders over a wider shareholder base, trading liquidity is expected to increase to the benefit of both Aurora and Fronteer shareholders. Shareholders will also enjoy the additional benefits described under Benefits of and Reasons to Accept the Offer in Section 5 of the Circular.

Time for Acceptance

The Offer is open for acceptance until 8:00 p.m. (Toronto time) on March 2, 2009, or until such later time or times and date or dates to which the Offer may be extended, unless the Offer is withdrawn in accordance with its terms by Fronteer. Fronteer may, in its sole discretion but subject to applicable Laws, extend the Expiry Time, as described under Extension, Variation or Change in the Offer in Section 5 of the Offer.

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Manner of Acceptance

A Shareholder wishing to accept the Offer must properly complete and execute a Letter of Transmittal (printed on YELLOW paper) or a manually signed facsimile thereof and deposit it, at or prior to the Expiry Time, together with the certificate(s) representing such Shareholder's Common Shares and all other required documents with the Depository at its office in Toronto, Ontario set out in the Letter of Transmittal. Detailed instructions are contained in the Letter of Transmittal which accompanies the Offer. See Section 3 of the Offer, **Manner of Acceptance Letter of Transmittal**.

If a Shareholder wishes to accept the Offer and deposit Common Shares under the Offer and the certificate(s) representing such Shareholder's Common Shares are not immediately available, or if the certificate(s) and all other required documents cannot be delivered to the Depository at or prior to the Expiry Time, such Common Shares may nevertheless be validly deposited under the Offer in compliance with the procedures for guaranteed delivery using the Notice of Guaranteed Delivery (printed on PINK paper) or a manually signed facsimile thereof. Detailed instructions are contained in the Notice of Guaranteed Delivery which accompanies the Offer. See Section 3 of the Offer, **Manner of Acceptance Procedure for Guaranteed Delivery**.

Shareholders may also accept the Offer by following the procedures for book-entry transfer established by CDS, provided that a Book-Entry Confirmation through CDSX is received by the Depository at its office in Toronto, Ontario at or prior to the Expiry Time. Shareholders may also accept the Offer by following the procedure for book-entry transfer established by DTC, provided that a Book-Entry Confirmation, together with an Agent's Message in respect thereof, or a properly completed and executed Letter of Transmittal (including signature guarantee if required) and all other required documents, are received by the Depository at its office in Toronto, Ontario at or prior to the Expiry Time. Shareholders accepting the Offer through book-entry transfer must make sure such documents or Agent's Message are received by the Depository at or prior to the Expiry Time.

Shareholders should contact the Information Agent and Depository for assistance in accepting the Offer and in depositing Common Shares with the Depository. Shareholders whose Common Shares are registered in the name of an investment advisor, stock broker, bank, trust company or other nominee should immediately contact that nominee for assistance if they wish to accept the Offer in order to take the necessary steps to be able to deposit such Common Shares under the Offer.

Shareholders will not be required to pay any fee or commission if they accept the Offer by depositing their Common Shares directly with the Depository.

Conditions of the Offer

Fronteer reserves the right to withdraw or terminate the Offer and not take up or pay for any Common Shares deposited under the Offer unless the conditions described under **Conditions of the Offer** in Section 4 of the Offer are satisfied or waived by Fronteer at or prior to the Expiry Time. The Offer is conditional upon, among other things, there having been validly deposited under the Offer and not withdrawn at the Expiry Time such number of Common Shares that (i) together with the Common Shares beneficially owned by Fronteer, or over which Fronteer and its joint actors exercise control or direction, constitutes at least 66²/₃% of the total number of Common Shares outstanding (calculated on a fully diluted basis), and (ii) constitutes at least a majority of the total number of Common Shares outstanding (calculated on a fully diluted basis), not including those Common Shares beneficially owned, or over which control or direction is exercised, by Fronteer and its joint actors, and the votes attaching to which shall be qualified to be included as votes in favour of any Subsequent Acquisition Transaction in determining whether approval (as construed under applicable securities laws, including MI 61-101) has been obtained in respect thereof.

See Conditions of the Offer in Section 4 of the Offer.

Take Up and Payment for Deposited Common Shares

Upon and subject to the terms and conditions of the Offer, Fronteer will take up and pay for Common Shares validly deposited under the Offer and not properly withdrawn, promptly after the Expiry Time and, in any event, not later than 10 calendar days after the Expiry Time. Any Common Shares taken up will be paid for promptly and, in any event, not more than three business days after they are taken up. Any Common Shares deposited under the Offer after the first date on which Common Shares are first taken up by Fronteer under the Offer will be taken up and paid for promptly and, in any event, within 10 calendar days of such deposit. See Take Up and Payment for Deposited Common Shares in Section 6 of the Offer.

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Withdrawal of the Deposited Common Shares

Common Shares deposited under the Offer may be withdrawn by or on behalf of the depositing Shareholder at any time before the Common Shares have been taken up by Fronteer under the Offer and in the other circumstances described in Section 7 of the Offer, **Withdrawal of Deposited Common Shares** . Except as so indicated or as otherwise required by applicable Laws, deposits of Common Shares are irrevocable.

Acquisition of Common Shares Not Deposited Under the Offer

If, within 120 days after the date of the Offer, the Offer has been accepted by Shareholders who, in the aggregate, hold not less than 90% of the issued and outstanding Common Shares, other than Common Shares held at the date of the Offer by or on behalf of Fronteer and its affiliates and associates (as such terms are defined in the NLCA), and Fronteer acquires or is bound to take up and pay for such deposited Common Shares under the Offer, Fronteer may at its option acquire those Common Shares which remain outstanding held by those persons who did not accept the Offer pursuant to a Compulsory Acquisition. If a Compulsory Acquisition is not available or Fronteer chooses not to avail itself of such statutory right of acquisition, Fronteer currently intends to, depending upon the number of Common Shares taken up and paid for under the Offer, pursue other means of acquiring the remaining Common Shares not tendered under the Offer, including by causing one or more special meetings of Shareholders to be called to consider an amalgamation, capital reorganization, share consolidation, statutory arrangement or other transaction involving Aurora and Fronteer or an affiliate of Fronteer for the purpose of enabling Fronteer or an affiliate of Fronteer to acquire all Common Shares not acquired pursuant to the Offer.

The timing and details of any Compulsory Acquisition or Subsequent Acquisition Transaction involving Aurora will necessarily depend on a variety of factors, including the number of Common Shares acquired under the Offer. Although Fronteer currently intends to propose a Compulsory Acquisition or a Subsequent Acquisition Transaction on the same terms as the Offer, it is possible that, as a result of the number of Common Shares acquired under the Offer, delays in Fronteer's ability to effect such a transaction, information hereafter obtained by Fronteer, changes in general economic, industry, political, social, regulatory or market conditions or in the business of Aurora, or other currently unforeseen circumstances, such a transaction may not be so proposed or may be delayed or abandoned. There is no assurance that such a transaction will be completed, in particular if Fronteer acquires less than 662/3% of the outstanding Common Shares on a fully diluted basis under the Offer. See Section 20 of the Circular, **Acquisition of Common Shares Not Deposited Under the Offer** .

Certain Canadian Federal Income Tax Considerations

The exchange by Shareholders of Common Shares for Fronteer Common Shares under the Offer will generally constitute a tax-deferred rollover for purposes of the Tax Act.

The foregoing is a very brief summary of certain Canadian federal income tax consequences of the Offer. Shareholders are urged to carefully review Section 21 of the Circular, **Certain Canadian Federal Income Tax Considerations , for a summary of the principal Canadian federal income tax considerations generally applicable to Shareholders and to consult their own tax advisors to determine the particular tax consequences to them of a sale of Common Shares under the Offer, a Compulsory Acquisition or a Subsequent Acquisition Transaction.**

Certain United States Federal Income Tax Considerations

As of the date hereof, Fronteer expects that the transaction should constitute a taxable disposition of Common Shares by US Holders. A US Holder who holds Common Shares as capital property and who disposes of its Common Shares to Fronteer under the Offer, will generally recognize a gain or loss in an amount equal to the difference, if any, between (i) the fair market value of any Fronteer Common Shares received by the Shareholder under the Offer, and (ii) the adjusted tax basis of the Shareholder in the Common Shares disposed of to Fronteer. In addition, special adverse tax rules applicable to dispositions of stock of passive foreign investment companies will likely apply.

The foregoing is a very brief summary of certain United States federal income tax consequences of the Offer. See Section 22 of the Circular, Certain United States Federal Income Tax Considerations for a summary of the principal United States federal income tax considerations generally applicable to Shareholders. Shareholders are urged to consult their own tax advisors to determine the particular tax consequences to them of a sale of Common Shares under the Offer, a Compulsory Acquisition or a Subsequent Acquisition Transaction.

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Stock Exchange Delisting

The Common Shares are listed and posted for trading on the TSX under the symbol AXU . See Section 12 of the Circular, Ownership of and Trading in Shares of Aurora . The purchase of Common Shares by Fronteer under the Offer will reduce the number of Common Shares that might otherwise trade publicly and may reduce the number of holders of Common Shares and, depending on the number of Common Shares purchased by Fronteer under the Offer, could adversely affect the liquidity and market value of the remaining Common Shares held by the public. If permitted by applicable Laws, Fronteer intends to cause Aurora to apply to delist the Common Shares from the TSX as soon as practicable after completion of the Offer and any Compulsory Acquisition or Subsequent Acquisition Transaction. See Section 18 of the Circular, Effect of the Offer on the Market for and Listing of Common Shares and Status as a Reporting Issuer .

Risks Relating to the Offer

An investment in Fronteer Common Shares and the proposed acquisition of Aurora by Fronteer are subject to certain risks and uncertainties. In assessing the Offer, Shareholders should carefully consider the risks and uncertainties described under Risks Relating to the Offer in Section 7 of the Circular and the other risks and uncertainties described or referred to in Fronteer s annual and interim management s discussion and analyses and Annual Information Form, which are incorporated by reference into the Offer and Circular.

Information Agent and Depositary

Fronteer has engaged Kingsdale Shareholder Services Inc. to act as the Depositary under the Offer. In such capacity the Depositary will receive deposits of certificates representing Common Shares and accompanying Letters of Transmittal deposited under the Offer at its office in Toronto, Ontario set out in the Letter of Transmittal. In addition, the Depositary will receive Notices of Guaranteed Delivery at its office in Toronto, Ontario set out in the Notice of Guaranteed Delivery. The Depositary will also be responsible for giving certain notices, if required, and for making payment for all Common Shares purchased by Fronteer under the Offer. The Depositary will also facilitate book-entry transfers of Common Shares.

Fronteer has also engaged Kingsdale Shareholder Services Inc. to act as the Information Agent to provide a resource for information for Shareholders.

Shareholders will not be required to pay any fee or commission if they accept the Offer by depositing their Common Shares directly with the Information Agent and Depositary. Shareholders should contact the Information Agent and Depositary or a broker or dealer for assistance in accepting the Offer and in depositing the Common Shares with the Depositary under the Offer.

Contact details for the Information Agent and Depositary are provided at the end of the Offer and Circular.

See Section 23 of the Circular, Information Agent and Depositary .

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**SUMMARY HISTORICAL AND UNAUDITED PRO FORMA
CONDENSED CONSOLIDATED FINANCIAL INFORMATION**

The tables set out below include a summary of (i) Fronteer's historical consolidated financial information as at and for the fiscal years ended December 31, 2007 and 2006 and as at and for the nine month periods ended September 30, 2008 and 2007, (ii) Aurora's historical financial information as at and for the fiscal years ended December 31, 2007 and 2006, and (iii) unaudited pro forma condensed consolidated financial information for Fronteer as at and for the nine-month period ended September 30, 2008 and for the fiscal year ended December 31, 2007. The historical financial information of Fronteer as at and for the fiscal years ended December 31, 2007 and 2006 has been derived from Fronteer's audited consolidated financial statements, and the historical financial information of Fronteer as at and for the nine month periods ended September 30, 2008 and 2007 has been derived from Fronteer's unaudited interim consolidated financial statements, each of which is incorporated by reference herein and is available on SEDAR at www.sedar.com and on EDGAR at www.sec.gov. The historical financial information for Aurora as at and for the fiscal years ended December 31, 2007 and 2006 has been derived from Aurora's audited financial statements, which can be found on SEDAR at www.sedar.com. See note 1 of the unaudited pro forma condensed consolidated financial statements attached as Schedule A hereto for information as to how the pro forma condensed consolidated financial statements were derived.

The summary unaudited pro forma condensed consolidated financial statement information set forth below should be read in conjunction with the unaudited pro forma condensed consolidated financial statements of Fronteer and the accompanying notes thereto attached as Schedule A to the Offer and Circular. The summary unaudited pro forma condensed consolidated financial statement information for Fronteer gives effect to the proposed acquisition of Aurora as if such acquisition had occurred as at September 30, 2008 for the purposes of the pro forma condensed consolidated balance sheet information and as at January 1, 2007 for the purposes of the pro forma condensed consolidated statements of operations for the fiscal year ended December 31, 2007 and the nine-month period ended September 30, 2008. In preparing the unaudited pro forma condensed consolidated financial statement information, management of Fronteer has made certain assumptions that affect the amounts reported in the unaudited pro forma condensed consolidated financial statement information. The summary unaudited pro forma condensed consolidated financial information is not intended to be indicative of the results that would actually have occurred, or the results expected in future periods, had the events reflected herein occurred on the dates indicated. Actual amounts recorded upon consummation of the transactions contemplated by the Offer will differ from the pro forma information presented below. In preparing the unaudited pro forma condensed consolidated financial statements a review was undertaken by management of Fronteer to identify accounting policy differences where the impact was potentially material and could be reasonably estimated. Further accounting differences may be identified after consummation of the proposed acquisition, if successful. To the knowledge of Fronteer, the significant accounting policies of Aurora conform in all material respects to those of Fronteer. Any potential synergies that may be realized after consummation of the transaction have been excluded from the unaudited pro forma condensed consolidated financial statement information. The unaudited pro forma condensed consolidated financial statement information set forth below is extracted from and should be read in conjunction with the unaudited pro forma condensed consolidated financial statements of Fronteer and accompanying notes attached as Schedule A to the Offer and Circular.

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Summary of Financial Information of Aurora
(Expressed in Canadian dollars)
(All dollar amounts are in thousands, except per share data)

	Fiscal Year Ended	
	December 31	
	2007	2006
Consolidated Statement of Operations Data		
Revenue	\$ Nil	\$ Nil
Operating expenses	(11,080)	(13,998)
Other income	2,214	1,010
Tax expense (recovery)	(1,451)	(417)
Net loss for the period	(7,415)	(12,572)
Loss per share basic and diluted	(0.11)	(0.23)
	As at December 31	
	2007	2006
Consolidated Balance Sheet		
Cash and cash equivalents	\$ 131,095	\$ 53,138
Other current assets	2,580	537
Capital assets, net	1,802	403
Mineral interests	56,710	22,341
Total assets	\$ 192,187	\$ 76,419
Current liabilities	\$ 3,777	\$ 1,289
Long term liabilities	3,531	560
Shareholders' equity	184,879	74,571
Total liabilities and shareholders' equity	\$ 192,187	\$ 76,419
Common shares outstanding (thousands)	73,147	65,504

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Summary of Unaudited Pro Forma Condensed Consolidated Financial Information of Fronteer
(Expressed in Canadian dollars)
(All dollar amounts are in thousands, except per share data)

	Nine Months Ended September 30 2008	Fiscal Year Ended December 31 2007
Pro forma Condensed Consolidated Statement of Operations		
Revenue	\$ Nil	\$ Nil
Operating expenses	(20,362)	(35,164)
Other income	4,252	6,088
Income tax recovery	1,657	2,373
Net loss for the period	(14,453)	(26,703)
Loss per share – basic and diluted	(0.12)	(0.23)

**As at
September 30 2008**

Pro forma Condensed Consolidated Balance Sheet

Cash and cash equivalents	\$ 196,737
Accounts receivable and other current assets	4,087
Property, plant and equipment	3,375
Reclamation bond	3,384
Interests in Turkish Properties	13,125
Exploration properties and deferred exploration expenditures	283,476
Total assets	\$ 504,184
Current liabilities	\$ 9,464
Long-term liabilities	50,580
Shareholders' equity	444,140
Total liabilities and shareholders' equity	\$ 504,184

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GLOSSARY

This Glossary forms part of the Offer. In the Offer, the Summary, the Circular, the Letter of Transmittal and the Notice of Guaranteed Delivery, unless the subject matter or context is inconsistent therewith, the following terms shall have the meanings set out below and grammatical variations thereof will have the corresponding meanings.

Acquisition has the meaning ascribed thereto under Certain United States Federal Income Tax Considerations in Section 22 of the Circular;

affiliate has the meaning ascribed thereto in the OSA;

Agent's Message has the meaning ascribed thereto under Manner of Acceptance Acceptance by Book-Entry Transfer in Section 3 of the Offer;

allowable capital loss has the meaning ascribed thereto under Certain Canadian Federal Income Tax Considerations in Section 21 of the Circular;

Alternext means the NYSE Alternext US LLC;

Amber means Amber Capital Investment Management;

Amber Lock-Up Agreement means the lock-up agreement dated December 20, 2008 between Fronteer and Amber, as described under Agreements Relating to the Offer in Section 4 of the Circular;

Annual Information Form means the annual information form of Fronteer for the fiscal year ended December 31, 2007 dated March 27, 2008, filed with certain Canadian provincial securities regulatory authorities;

associate has the meaning ascribed thereto in the OSA;

Aurora means Aurora Energy Resources Inc., a corporation existing under the laws of the Province of Newfoundland and Labrador and, where the context requires, its joint ventures;

Aurora Special Committee has the meaning ascribed thereto under Background to the Offer in Section 3 of the Circular;

Board of Directors means the board of directors of Aurora;

Book-Entry Confirmation means confirmation of a book-entry transfer of the Shareholder's Common Shares into the Depository's account at CDS or DTC, as applicable;

business combination has the meaning ascribed thereto in MI 61-101;

business day has the meaning ascribed thereto in MI 62-104;

Canada-US Tax Convention has the meaning ascribed thereto under Certain United States Federal Income Tax Considerations in Section 22 of the Circular;

Canadian GAAP means generally accepted accounting principles in Canada;

CDS means CDS Clearing and Depository Services Inc. or its nominee, which at the date hereof is CDS & Co.;

CDSX means the CDS on-line tendering system pursuant to which book-entry transfers may be effected;

Circular means the take-over bid circular accompanying and forming part of the Offer, including the Schedules attached thereto;

Code has the meaning ascribed thereto under **Certain United States Federal Income Tax Considerations** in Section 22 of the Circular;

Common Shares means the issued and outstanding common shares of Aurora, including all common shares issued prior to the Expiry Time upon the conversion, exchange or exercise of Options or any other securities of Aurora convertible into or exchangeable or exercisable for common shares of Aurora, and **Common Share** means any one common share of Aurora;

Company Material Adverse Effect means any change, effect, event, circumstance, occurrence or state of facts, pending or threatened, that is, or would reasonably be expected to be, material and adverse to the business, properties, assets, liabilities (whether absolute, accrued, conditional or otherwise and including any contingent liabilities that may arise through outstanding, pending or threatened litigation or otherwise), capitalization, condition (financial or otherwise), operations, results of operations, prospects, licenses, permits, articles, by-laws, or rights or privileges of Aurora and its subsidiaries and joint ventures, if any;

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Compulsory Acquisition has the meaning ascribed thereto under Acquisition of Common Shares Not Deposited Under the Offer in Section 20 of the Circular;

CRA means the Canada Revenue Agency;

Depository means Kingsdale Shareholder Services Inc., the depository for the Offer;

Deposited Shares has the meaning ascribed thereto under Manner of Acceptance Dividends and Distributions in Section 3 of the Offer;

designated stock exchange has the meaning ascribed thereto under Certain Canadian Federal Income Tax Considerations in Section 21 of the Circular;

Distributions has the meaning ascribed thereto under Manner of Acceptance Dividends and Distributions in Section 3 of the Offer;

Dissenting Shareholders has the meaning ascribed thereto under Acquisition of Common Shares Not Deposited Under the Offer in Section 20 of the Circular;

DTC means The Depository Trust Company;

Eastbourne means Eastbourne Capital Management, L.L.C.;

Eastbourne Lock-Up Agreement means the lock-up agreement dated December 19, 2008 between Fronteer and Eastbourne, as described under Agreements Relating to the Offer in Section 4 of the Circular;

EDGAR means the United States Electronic Data Gathering, Analysis, and Retrieval system maintained by the SEC;

Effective Time has the meaning ascribed thereto under Manner of Acceptance Power of Attorney in Section 3 of the Offer;

Eligible Institution means a Canadian Schedule I chartered bank, a major trust company in Canada, a member of the Securities Transfer Agents Medallion Program (STAMP), a member of the Stock Exchanges Medallion Program (SEMP) or a member of the New York Stock Exchange, Inc. Medallion Signature Program (MSP);

Expiry Date means March 2, 2009, or such later date or dates as may be fixed by Fronteer from time to time as provided under Extension, Variation or Change in the Offer in Section 5 of the Offer, unless the Offer is withdrawn by Fronteer;

Expiry Time means 8:00 p.m. (Toronto time) on the Expiry Date, or such later time or times as may be fixed by Fronteer from time to time as provided under Extension, Variation or Change in the Offer in Section 5 of the Offer, unless the Offer is withdrawn by Fronteer;

Fronteer means Fronteer Development Group Inc., a corporation existing under the laws of the Province of Ontario;

Fronteer Common Shares means the common shares of Fronteer, and **Fronteer Common Share** means any one common share of Fronteer;

Fronteer Special Committee has the meaning ascribed thereto under **Background to the Offer** in Section 3 of the Circular;

fully diluted basis means, with respect to the number of outstanding Common Shares at any time, the number of Common Shares that would be outstanding if all Options and other securities of Aurora that are convertible into or exchangeable or exercisable for Common Shares, whether vested or unvested, were converted into or exchanged or exercised, as applicable, for Common Shares;

Governmental Entity means: (i) any supranational body or organization, nation, government, state, province, country, territory, municipality, quasi-government, administrative, judicial or regulatory authority, agency, board, body, bureau, commission, instrumentality, court or tribunal or any political subdivision thereof, or any central bank (or similar monetary or regulatory authority) thereof, any taxing authority, any ministry or department or agency of any of the foregoing; (ii) any entity exercising executive, legislative, judicial, regulatory or administrative functions of or pertaining to government, including any court; and (iii) any corporation or other entity owned or controlled, through stock or capital ownership or otherwise, by any of such entities or other bodies;

Information Agent means Kingsdale Shareholder Services Inc., the information agent for the Offer;

IRS has the meaning ascribed thereto under **Certain United States Federal Income Tax Considerations** in Section 22 of the Circular;

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Laws means any applicable laws, including, without limitation, supranational, national, provincial, state, municipal and local, civil, commercial, banking, securities, tax, personal and real property, security, mining, environmental, water, energy, investment, property ownership, land use and zoning, sanitary, occupational health and safety laws, treaties, statutes, ordinances, instruments, judgments, decrees, injunctions, writs, certificates and orders, by-laws, rules, regulations, ordinances, protocols, codes, guidelines, policies, notices, directions or other requirements of any Governmental Entity;

Letter of Transmittal means the Letter of Transmittal (printed on YELLOW paper) in the form accompanying the Offer and Circular, or a manually signed facsimile thereof;

Lock-Up Agreements means, collectively, the Amber Lock-Up Agreement, Eastbourne Lock-Up Agreement and MacKenzie Lock-Up Agreement;

Locked-Up Shareholders means, collectively, Amber, Eastbourne and MacKenzie;

Locked-Up Shares means those Fronteer Common Shares held by the Locked-Up Shareholders and subject to the Lock-Up Agreements;

MacKenzie means MacKenzie Financial Corporation;

MacKenzie Lock-Up Agreement means the lock-up agreement dated December 19, 2008 between Fronteer and MacKenzie, as described under Agreements Relating to the Offer in Section 4 of the Circular;

Mark-to-Market Election has the meaning ascribed thereto under Certain United States Federal Income Tax Considerations in Section 22 of the Circular;

Minimum Deposit Condition has the meaning ascribed thereto under Conditions of the Offer in Section 4 of the Offer;

MI 61-101 means Multilateral Instrument 61-101 *Protection of Minority Security Holders in Special Transactions*, as amended, supplemented or replaced from time to time;

MI 62-104 means Multilateral Instrument 62-104 *Take-Over Bids and Issuer Bids*, as amended, supplemented or replaced from time to time;

NI 43-101 means National Instrument 43-101 *Standards of Disclosure for Mineral Projects*, as amended, supplemented or replaced from time to time;

NLCA means the *Corporations Act* (Newfoundland and Labrador), as amended, supplemented or replaced from time to time;

Non-Resident Shareholder has the meaning ascribed thereto under Certain Canadian Federal Income Tax Considerations in Section 21 of the Circular;

non-US Holder has the meaning ascribed thereto under Certain United States Federal Income Tax Considerations in Section 22 of the Circular;

Notice of Guaranteed Delivery means the Notice of Guaranteed Delivery (printed on PINK paper) in the form accompanying the Offer and Circular, or a manually signed facsimile thereof;

Offer means the offer to purchase Common Shares made hereby to the Shareholders pursuant to the terms set out herein;

Offer and Circular means the Offer and the Circular, including the Summary, the Glossary and all Schedules to the Offer and Circular;

Offer Consideration has the meaning ascribed thereto under *The Offer* in Section 1 of the Offer;

Offeror's Notice has the meaning ascribed thereto under *Acquisition of Common Shares Not Deposited Under the Offer* in Section 20 of the Circular;

Options means any options to acquire Common Shares issued pursuant to Aurora's Stock Option Plan;

OSA means the *Securities Act (Ontario)*, as amended, supplemented or replaced from time to time;

OSC means the Ontario Securities Commission;

OSC Rule 62-504 means OSC Rule 62-504 *Take-Over Bids and Issuer Bids*, as amended, supplemented or replaced from time to time;

PFIC has the meaning ascribed thereto under *Certain United States Federal Income Tax Considerations* in Section 22 of the Circular;

Proposed Amendments has the meaning ascribed thereto under *Certain Canadian Federal Income Tax Considerations* in Section 21 of the Circular;

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Purchased Securities has the meaning ascribed thereto under Manner of Acceptance Power of Attorney in Section 3 of the Offer;

QEF has the meaning ascribed thereto under Certain United States Federal Income Tax Considerations in Section 22 of the Circular;

QFC has the meaning ascribed thereto under Certain United States Federal Income Tax Considerations in Section 22 of the Circular;

RBC has the meaning ascribed thereto under Background to the Offer in Section 3 of the Circular;

Redeemable Shares has the meaning ascribed thereto under Certain Canadian Federal Income Tax Considerations in Section 21 of the Circular;

Reorganization has the meaning ascribed thereto under Certain United States Federal Income Tax Considerations in Section 22 of the Circular;

Resident Shareholder has the meaning ascribed thereto under Certain Canadian Federal Income Tax Considerations in Section 21 of the Circular;

SEC means the United States Securities and Exchange Commission;

SEDAR means the System for Electronic Document Analysis and Retrieval maintained by the Canadian Securities Administrators;

SEDI means the System for Electronic Data on Insiders;

Shareholders means, collectively, the holders of Common Shares, and **Shareholder** means any one of them;

Stock Option Plan means Aurora's stock option plan approved by the Shareholders on February 7, 2006, as amended, supplemented or replaced from time to time;

Subsequent Acquisition Transaction has the meaning ascribed thereto under Acquisition of Common Shares Not Deposited Under the Offer Subsequent Acquisition Transaction in Section 20 of the Circular;

subsidiary has the meaning ascribed thereto in the OSA;

take up in reference to Common Shares means to accept such Common Shares for payment by giving written notice of such acceptance to the Depositary and **taking up** and **taken up** have corresponding meanings;

Tax Act means the *Income Tax Act* (Canada) and all regulations made thereunder, as amended, supplemented or replaced from time to time;

taxable Canadian property has the meaning ascribed thereto under Certain Canadian Federal Income Tax Considerations in Section 21 of the Circular;

taxable capital gain has the meaning ascribed thereto under Certain Canadian Federal Income Tax Considerations in Section 21 of the Circular;

Technical Experts has the meaning ascribed thereto under **Experts** in Section 26 of the Circular;

treaty-protected property has the meaning ascribed thereto under **Certain Canadian Federal Income Tax Considerations** in Section 21 of the Circular;

TSX means the Toronto Stock Exchange;

United States or **US** means the United States of America, its territories and possessions, any State of the United States, and the District of Columbia;

US Exchange Act means the United States *Securities Exchange Act of 1934*, as amended, supplemented or replaced from time to time and the rules and regulations promulgated thereunder;

US Holders has the meaning ascribed thereto under **Certain United States Federal Income Tax Considerations** in Section 22 of the Circular;

US Securities Act means the United States *Securities Act of 1933*, as amended, supplemented or replaced from time to time and the rules and regulations promulgated thereunder; and

Valuation Requirements has the meaning ascribed thereto under **Regulatory Matters** **Canadian Securities Laws** in Section 19 of the Circular.

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OFFER

The accompanying Circular, which is incorporated into and forms part of the Offer, contains important information that should be read carefully before making a decision with respect to the Offer. Capitalized terms used in the Offer but not otherwise defined herein, are defined in the Glossary.

January 23, 2009

TO: THE HOLDERS OF COMMON SHARES OF AURORA

1. The Offer

Fronteer is offering, upon and subject to the terms and conditions of the Offer, to purchase all of the issued and outstanding Common Shares, other than Common Shares beneficially owned by Fronteer, including Common Shares that may become issued and outstanding after the date of the Offer but before the Expiry Time upon the conversion, exchange or exercise of Options or other securities of Aurora that are convertible into or exchangeable or exercisable for Common Shares, on the basis of 0.825 of a Fronteer Common Share for each Common Share (the **Offer Consideration**).

Each Shareholder will receive the Offer Consideration in respect of all of the Shareholder's Common Shares validly deposited under the Offer and not properly withdrawn, subject to adjustment for fractional shares.

The Offer represents a premium of approximately 166% over the December 19, 2008 closing price of the Common Shares on the TSX of \$0.97, based on a closing price of \$3.13 per Fronteer Common Share on the TSX on that same date, which was the last trading day prior to Fronteer's announcement of its intention to make an Offer. The Offer also represents a premium of approximately 96% based on the respective volume weighted average trading prices of Fronteer and Aurora on the TSX for the 20 trading days ended December 19, 2008.

Fronteer owns and controls an aggregate of approximately 42% of the issued and outstanding Common Shares. In addition, pursuant to Lock-Up Agreements entered into with each of Amber, Eastbourne and MacKenzie, each such Shareholder has agreed to deposit under the Offer and not withdraw, subject to certain exceptions, Common Shares representing in the aggregate 19,234,700 Common Shares or approximately 26% of the issued and outstanding Common Shares. See Section 4 of the Circular, **Agreements Relating to the Offer** .

The Offer is made only for Common Shares and is not made for any Options or other securities of Aurora that are convertible into or exchangeable or exercisable for Common Shares. Any holder of such Options or other securities convertible into or exchangeable or exercisable for Common Shares who wishes to accept the Offer must, to the extent permitted by the terms of the security and applicable Laws, exercise the Options or other securities convertible into or exchangeable or exercisable for Common Shares in order to obtain certificates representing Common Shares and deposit those Common Shares in accordance with the terms of the Offer. Any such conversion, exchange or exercise must be completed sufficiently in advance of the Expiry Time to ensure that the holder of such Options or other securities convertible into or exchangeable or exercisable for Common Shares will have certificates representing the Common Shares on such exercise available for deposit at or prior to the Expiry Time, or in sufficient time to comply with the procedures referred to under **Manner of Acceptance Procedure for Guaranteed Delivery** in Section 3 of the Offer.

If any holder of Options does not exercise such Options prior to the Expiry Time, such Options will remain outstanding; provided, however, that Fronteer presently intends to take such actions as are necessary to ensure that after completion of a Compulsory Acquisition or Subsequent Acquisition Transaction, an Option or other right to acquire Common Shares will become an option or right to acquire a number of Fronteer Common Shares, and/or in some cases an amount of cash, based upon the price for Common Shares offered under the Offer.

Shareholders will not have dissent or appraisal rights in connection with the Offer. However, Shareholders who do not tender their Common Shares to the Offer may have rights of dissent in the event Fronteer elects to acquire such Common Shares by way of a Compulsory Acquisition or Subsequent Acquisition Transaction. See Acquisition of Common Shares Not Deposited Under the Offer in Section 20 of the Circular.

No fractional Fronteer Common Shares will be issued pursuant to the Offer. Where the aggregate number of Fronteer Common Shares to be issued to a Shareholder as consideration under the Offer would result in a fraction of a Fronteer Common Share being issuable, the number of Fronteer Common Shares to be received by such Shareholder will either be rounded up (if the fractional interest is 0.5 or more) or down (if the fractional interest is less than 0.5) to the nearest whole number.

Shareholders will not be required to pay any fee or commission if they accept the Offer by depositing their Common Shares directly with the Depositary.

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Shareholders whose Common Shares are registered in the name of an investment advisor, stock broker, bank, trust company or other nominee should immediately contact such nominee for assistance in depositing their Common Shares.

2. Time for Acceptance

The Offer is open for acceptance until the Expiry Time, being 8:00 p.m. (Toronto time) on March 2, 2009, or such later time or times and date or dates as may be fixed by Fronteer from time to time pursuant to Section 5 of the Offer, Extension, Variation or Change in the Offer , unless the Offer is withdrawn by Fronteer.

3. Manner of Acceptance

Letter of Transmittal

The Offer ma