

The undersigned represents that I (we) have full authority to tender without restriction the certificate(s) listed below. You are hereby authorized and instructed to deliver to the address indicated below (unless otherwise instructed in the boxes in the following page) a cheque representing a cash payment for common shares ("Shares") of illumIn Holdings Inc. (the "Corporation") tendered pursuant to this Letter of Transmittal, for purchase by us at a price not greater than \$2.65 nor less than \$2.53 per Share, to the seller in cash, less any applicable withholding taxes and without interest, upon the terms and subject to the conditions in the Offer to Purchase dated July 27, 2023 (together with any amendments, supplements or variations thereto, the "Offer to Purchase"), the accompanying Issuer Bid Circular (the "Circular") and this Letter of Transmittal (which, as amended or supplemented from time to time, together with the Offer to Purchase and the Circular, constitute the "Offer").

**LETTER OF TRANSMITTAL
To Tender Common Shares of**



**ILLUMIN HOLDINGS INC.
Pursuant to the Offer to Purchase Dated July 27, 2023**

THE OFFER EXPIRES AT 5:00 P.M. (EASTERN TIME) ON AUGUST 30, 2023 UNLESS THE OFFER IS WITHDRAWN EXTENDED OR VARIED (SUCH TIME AND SUCH DATE, AS THEY MAY BE EXTENDED, THE "EXPIRATION TIME" AND THE "EXPIRATION DATE", RESPECTIVELY).

THIS FORM SHOULD BE COMPLETED, SIGNED AND SENT TOGETHER WITH ALL OTHER DOCUMENTS, INCLUDING YOUR CERTIFICATES FOR SHARES TO TSX TRUST COMPANY (THE "DEPOSITARY") AT THE ADDRESS SET FORTH BELOW. DELIVERY OF THIS LETTER OF TRANSMITTAL OR OTHER DOCUMENTS TO AN ADDRESS OTHER THAN THE ADDRESS OF THE DEPOSITARY AS SET FORTH BELOW DOES NOT CONSTITUTE VALID DELIVERY. DELIVERIES TO THE CORPORATION, THE BOOK-ENTRY TRANSFER FACILITY OR CANACCORD GENUITY CORP. AND CANACCORD GENUITY LLC (TOGETHER, THE "DEALER MANAGERS") WILL NOT BE FORWARDED TO THE DEPOSITARY AND THEREFORE WILL NOT CONSTITUTE VALID DELIVERY.

Offices of the Depositary, TSX Trust Company, for this Offer:

301 – 100 Adelaide St W
Toronto, ON M5H 4H1
Attention: Corporate Actions

Telephone: 416-342-1091
Toll Free: 1-866-600-5869
E-mail: tsxtis@tmx.com

This Letter of Transmittal is to be used only if (i) certificates for Shares are to be forwarded with it or (ii) if Shares are held through the Direct Registration System ("DRS") maintained by the Corporation's transfer agent.

TO: illumIn Holdings Inc., as the Corporation

AND TO: TSX Trust Company, as the Depositary

The undersigned delivers to the Corporation the enclosed certificate(s) for Shares and/or Shares held through DRS, subject only to the provisions of the Offer to Purchase regarding withdrawal, irrevocably accepts the Offer for such Shares upon the terms and conditions contained in the Offer to Purchase and Circular. The following are the details of the enclosed certificate(s):

DESCRIPTION OF SHARES TENDERED (See Instructions 3 and 4)			
Certificate Number or DRS Account Number	Name in which Shares are Registered	Number of Shares Represented by Certificate or through DRS	Number of Shares Tendered *
Total.....			

* If you desire to tender fewer than all Shares evidenced by any share certificates, or held through DRS listed above, indicate in this column the number of Shares you wish to tender. Otherwise, all Shares evidenced by such share certificates and DRS will be considered to have been tendered. If you wish to tender Shares held through DRS, you are only required to complete this Letter of Transmittal and have it delivered to the Depository, and you do not need to obtain and deliver share certificates for these holdings. See Instruction 4 in this Letter of Transmittal.

The “Instructions” set forth in this Letter of Transmittal should be read carefully before this Letter of Transmittal is completed.

The undersigned hereby tenders to the Corporation Shares at the price per Share indicated in this Letter of Transmittal or pursuant to a Purchase Price Tender (as defined in the Offer to Purchase), as specified below, payable in cash (net of applicable withholding taxes, if any) and upon the terms and subject to the conditions of the Offer.

The terms and conditions of the Offer are incorporated by reference in this Letter of Transmittal. Capitalized terms used and not defined in this Letter of Transmittal have the meanings ascribed to them in the Offer to Purchase that accompanies this Letter of Transmittal. In the case of any inconsistency between the terms of this Letter of Transmittal and the Offer to Purchase, the terms of the Offer to Purchase shall prevail.

This Letter of Transmittal, properly completed and duly executed, together with all other required documents, must accompany the certificates for the Shares tendered pursuant to the Offer. Any financial institution that is a participant in CDS or DTC may make book-entry delivery of the Shares through the online tendering systems of such clearing systems pursuant to which book-entry transfers may be effected by causing the applicable clearing systems to transfer such Shares into the Depository’s account in accordance with such clearing system’s procedures for such transfer and, in such cases, this Letter of Transmittal need not be completed in respect of such Shares. Shareholders who, through their respective CDS or DTC participants, accept the Offer via a bookentry transfer of their holdings with CDS or through DTC’s ATOP procedures, shall be deemed to have completed and submitted a Letter of Transmittal and to be bound by the terms thereof and therefore such instructions received by the Depository are considered to be a valid tender in accordance with the terms of the Offer. **Shareholders of the Corporation (“Shareholders”) whose certificates are not immediately available or who cannot complete the book-entry transfer procedure or who cannot deliver to the Depository their certificates for Shares or all other documents which this Letter of**

Transmittal requires by the Expiration Date may only tender their Shares according to the guaranteed delivery procedure set forth under the title “Procedure for Tendering Shares” of the Offer to Purchase. See Instruction 2 in this Letter of Transmittal.

A Shareholder who wishes to tender Shares under the Offer and whose certificate is registered in the name of a broker, dealer, commercial bank, trust company or other nominee should immediately contact such nominee in order to take the necessary steps to be able to tender such Shares under the Offer. If a broker, dealer, commercial bank, trust company or other nominee holds Shares for a Shareholder, it is likely such nominee has established an earlier deadline for that Shareholder to act to instruct the nominee to accept the Offer on such Shareholder’s behalf. A Shareholder should immediately contact the Shareholder’s broker, dealer, commercial bank, trust company or other nominee to confirm any earlier deadline.

Shareholders should carefully consider the income tax consequences of tendering Shares under the Offer. For some Shareholders, the tax treatment of selling Shares to the Corporation under the Offer may be materially different from the tax treatment of selling Shares in the market. See “Income Tax Consequences” in the Circular that accompanies this Letter of Transmittal.

Subject to and effective upon acceptance for purchase of the Shares tendered hereby, pursuant to an Auction Tender (as defined in the Offer to Purchase) or pursuant to a Purchase Price Tender in accordance with the terms of the Offer, the undersigned hereby sells, assigns and transfers to or upon the order of the Corporation all rights, title and interest in and to all Shares tendered hereby, and in and to any and all rights, benefits and claims in respect thereof or arising, or having arisen as a result of the undersigned’s status as a Shareholder and in and to any and all distributions, payments, securities, rights, assets or other interests which may be declared, paid, issued, distributed, made or transferred, or may be payable, issuable, distributable or transferable, on or in respect of such Shares or any of them on or after the date upon which the Shares are taken up and paid for under the Offer, and hereby irrevocably constitutes and appoints the Depository and any officer of the Corporation as attorney-in-fact of the undersigned with respect to such Shares, effective from the time the Corporation takes up and pays for such Shares, with full power of substitution (such power of attorney being an irrevocable power coupled with an interest), to:

- (a) deliver certificates for such Shares, together with all accompanying evidences of transfer and authenticity, to or upon the order of the Corporation upon receipt by the Depository, as the undersigned’s agent, of the Purchase Price (as hereinafter defined);
- (b) present certificates for such Shares for cancellation and transfer on the Corporation’s books; and
- (c) receive all benefits and otherwise exercise all rights of beneficial ownership of such Shares, subject to the next paragraph, all in accordance with the terms of the Offer.

The undersigned hereby represents, warrants and covenants severally and not jointly that:

- (a) the undersigned understands that tendering Shares under any one of the procedures described in the Offer to Purchase and the instructions hereto will constitute the undersigned’s acceptance of the terms and conditions of the Offer, including the undersigned’s representation that (i) the undersigned has a “net long position” in Shares being tendered or equivalent securities at least equal to the Shares tendered within the meaning of Rule 14e-4 under the United States *Securities Exchange Act of 1934*, as amended (the “**Exchange Act**”), and (ii) such tender of Shares complies with Rule 14e-4 under the Exchange Act;

- (b) the undersigned is the owner of the number of Shares represented by the share certificate(s) described above and delivered herewith and the undersigned has good title to the Shares represented by the said certificate(s), free and clear of all hypothecs, liens, charges, encumbrances, security interests, claims, restrictions and equities whatsoever, and the undersigned has full power and authority to enter into this Letter of Transmittal and to tender, sell, assign and transfer the Shares;
- (c) when and to the extent the Corporation accepts the Shares for payment, the Corporation will acquire good, marketable, and unencumbered title thereto, free and clear of all hypothecs, liens, charges, encumbrances, security interests, claims, restrictions and equities whatsoever, together with all rights and benefits arising therefrom, provided that any dividends or distributions which may be paid, issued, distributed, made or transferred on or in respect of such Shares to Shareholders of record on or prior to the date on which the Shares are taken up and paid for under the Offer shall be for the account of the undersigned;
- (d) on request, the undersigned will execute and deliver any additional documents that the Depository or the Corporation deems necessary or desirable to complete the assignment, transfer, and purchase of the Shares tendered hereby; and
- (e) the undersigned has read and agrees to all of the terms of the Offer.

The names and addresses of the registered owners should be printed, if they are not already printed above, as they appear on the certificates representing Shares tendered hereby. The certificates representing Shares tendered and the number of Shares that the undersigned wishes to tender should all be indicated in the appropriate boxes. If the tender is being made pursuant to an Auction Tender, the Purchase Price at which such Shares are being tendered should be indicated in Box B – “Auction Tender”.

The undersigned understands that he, she or it must indicate whether the Shares are being tendered pursuant to an Auction Tender or a Purchase Price Tender by completing Box A – “Type of Tender”. All Shares tendered, and not withdrawn, by a Shareholder who fails to specify any Auction Tender price for his, her or its Shares or fails to indicate that he, she or it has tendered his, her or its Shares pursuant to either an Auction Tender or a Purchase Price Tender by completing Box A – “Type of Tender”, will be considered to have been tendered pursuant to a Purchase Price Tender.

The undersigned understands that, upon the terms and subject to the conditions of the Offer, the Corporation will determine a single price per Share (the “**Purchase Price**”), which will not be less than \$2.53 per Share and not more than \$2.65 per Share, in increments of \$0.01 per Share within that range, that is the lowest price that enables it to purchase the maximum number of Shares properly tendered and not withdrawn pursuant to the Offer having an aggregate Purchase Price not exceeding \$40,000,000. If the Purchase Price is determined to be \$2.53 (which is the minimum Purchase Price under the Offer), the maximum number of Shares that may be purchased by the Corporation is 15,810,276 Shares. If the Purchase Price is determined to be \$2.65 (which is the maximum Purchase Price under the Offer), the maximum number of Shares that may be purchased by the Corporation is 15,094,339 Shares. For the purpose of determining the Purchase Price, Shares tendered pursuant to a Purchase Price Tender will be considered to have been tendered at \$2.53 per Share (which is the minimum Purchase Price under the Offer). Shares tendered by a Shareholder pursuant to an Auction Tender will not be purchased by the Corporation pursuant to the Offer if the price specified by the Shareholder is greater than the Purchase Price. A Shareholder who wishes to tender Shares but who does not wish to specify a price at which such Shares may be purchased by the Corporation should make a Purchase Price Tender, understanding that for the purpose of determining the Purchase Price,

Shares tendered pursuant to a Purchase Price Tender will be considered to have been tendered at the minimum price of \$2.53 per Share. Shareholders who tender Shares without making a valid Auction Tender or Purchase Price Tender will be deemed to have made a Purchase Price Tender.

The undersigned understands that, upon the terms and subject to the conditions of the Offer (including the pro-ration provisions described in the Offer), all Shares properly tendered and not properly withdrawn pursuant to an Auction Tender at prices at or below the Purchase Price and pursuant to Purchase Price Tenders will be purchased at the Purchase Price, payable in cash (net of applicable withholding taxes, if any), for all Shares purchased. Certificates for all Shares not purchased under the Offer (including Shares tendered pursuant to an Auction Tender at prices greater than the Purchase Price and Shares not purchased because of pro-ration), or properly withdrawn, will be returned (in the case of certificates representing Shares all of which are not purchased) or replaced with new certificates representing the balance of Shares not purchased (in the case of certificates representing Shares of which less than all are purchased), promptly after the Expiration Date or the date of withdrawal of the Shares, without expense to the Shareholder. The undersigned understands that a Shareholder who desires to tender Shares at more than one price or under both an Auction Tender and a Purchase Price Tender must complete a separate Letter of Transmittal for each price at which Shares are tendered.

The undersigned understands that if the aggregate Purchase Price for the Shares properly tendered, and not withdrawn, pursuant to the Offer by a Purchase Price Tender or by an Auction Tender at a price not greater than the Purchase Price (the “**Successfully Tendered Shares**”) by Shareholders (the “**Successful Shareholders**”) exceeds \$40,000,000, then the Successfully Tendered Shares will be purchased on a pro rata basis according to the number of Shares tendered (or deemed to be tendered) by the Successful Shareholders (with adjustments to avoid the purchase of fractional Shares), except that “**Odd Lot**” tenders will not be subject to pro-ration. See “Offer to Purchase – Number of Shares and Pro-Ration” in the Offer to Purchase. The Corporation’s determination as to pro-ration shall be final and binding on all parties, except as otherwise finally determined in a subsequent judicial proceeding or as required by law.

The undersigned recognizes that under certain circumstances set forth in the Offer to Purchase, and in accordance with applicable laws, the Corporation may terminate or amend the Offer or may not be required to purchase any of the Shares tendered hereby or may accept for payment, in accordance with the applicable pro-ration provisions relating to Shares tendered, fewer than all of the Shares tendered hereby by the undersigned. The undersigned understands and acknowledges that certificate(s) for any Shares not tendered or not purchased will be returned to the undersigned at the address indicated in Box E, unless otherwise indicated in Box F below or unless certificate(s) for Shares are to be held for pick-up by checking Box G below. The undersigned recognizes that the Corporation has no obligation, pursuant to the instructions hereto, to transfer any certificates for Shares from the name of the registered owner if Shares are not purchased pursuant to the Offer.

The undersigned understands and acknowledges that acceptance of Shares by the Corporation for payment will constitute a binding agreement between the undersigned and the Corporation, effective as of the Expiration Date, upon the terms and subject to the conditions of the Offer.

The undersigned understands and acknowledges that payment for Shares accepted for payment pursuant to the Offer will be made on or about the date on which the Corporation delivers the aggregate Purchase Price for such Shares to the Depository (by bank transfer or other means satisfactory to the Depository), which will act as agent for Shareholders who have properly tendered Shares in acceptance of the Offer and have not withdrawn them, for the purposes of receiving payment from the Corporation and transmitting payment to such Shareholders. The undersigned further understands and acknowledges that receipt by the Depository from the Corporation of payment for such Shares will be deemed to constitute receipt of payment by such Shareholders. Under no

circumstances will interest be paid by the Corporation or the Depositary by reason of any delay in paying for any Shares or otherwise.

The undersigned understands and acknowledges that each of the Corporation and the Depositary, as applicable, shall be entitled to deduct and withhold from any payment to any Shareholder pursuant to the Offer such amount as it is required to deduct or withhold from such payment under the *Income Tax Act* (Canada), or any provision of any applicable federal, provincial, territorial, state, local or foreign tax law, and remit such deducted or withheld amount to the appropriate government entity. To the extent that amounts are deducted or withheld, such deducted or withheld amounts shall be treated for all purposes of the Offer as having been paid to the Shareholder to whom such amounts would otherwise have been paid, provided that such deducted or withheld amounts are actually remitted to the appropriate government entity.

The undersigned instructs the Corporation and the Depositary to issue a cheque for the Purchase Price (less applicable withholding taxes, if any) for such of the tendered Shares as are purchased to the order of the undersigned or the name listed and mailed to the address indicated in Box E, unless otherwise indicated in Box F below, or Box G – “Hold for Pick-Up”. Such payment will be received in Canadian dollars.

All authority conferred or agreed to be conferred by this Letter of Transmittal is irrevocable and may be exercised during any subsequent legal incapacity of the undersigned and shall, to the extent permitted by applicable law, survive the death or incapacity, bankruptcy or insolvency of the undersigned and all obligations of the undersigned under this Letter of Transmittal shall be binding upon the heirs, personal representatives, successors and assigns of the undersigned.

If a share certificate has been lost, stolen or destroyed, this Letter of Transmittal, including Box M – “Lost, Stolen or Destroyed Certificates” should be completed as fully as possible and forwarded to the Depositary, together with a letter describing the loss, theft or destruction and providing a telephone number. The Depositary will respond with the replacement requirements, which includes certain additional documents that must be signed in order to obtain replacement certificate(s) and the payment of the required lost certificate fee.

The undersigned agrees not to vote any of the tendered Shares taken up and paid for under the Offer, or distributions on such Shares consisting of securities, at any meeting and not to exercise any of the other rights or privileges attaching to any of such tendered Shares or distributions consisting of securities, or otherwise act with respect thereto. The undersigned agrees further to execute and deliver to the Corporation, provided not contrary to any applicable law, at any time and from time to time, as and when requested by, and at the expense of the Corporation, any and all instructions of proxy, authorization or consent, in form and on terms satisfactory to the Corporation, in respect of any such tendered Shares or distributions consisting of securities. The undersigned agrees further to designate in any such instruments of proxy the person or persons specified by the Corporation as the proxyholder of the undersigned in respect of such tendered Shares or distributions consisting of securities.

**BOX A
TYPE OF TENDER**

Check only one box. If more than one box is checked or if no box is checked, all Shares identified above will be deemed to have been tendered pursuant to the Purchase Price Tender. Shares are being tendered hereby pursuant to:

**An Auction Tender
(Please complete Box B)**

**Purchase Price Tender
(Please complete Box C)**

**BOX B
AUCTION TENDER
PRICE (IN CANADIAN DOLLARS) PER SHARE
AT WHICH SHARES ARE BEING
TENDERED**

This box **MUST** be completed if Shares are being tendered pursuant to an Auction Tender.

Check the appropriate box to indicate the Auction Tender price.

Check only one box. If more than one box is checked or if no box is checked, all Shares identified above will be deemed to have been tendered pursuant to the Purchase Price Tender.

If portions of shareholdings are being tendered at different prices, use a separate Letter of Transmittal for each price specified. See Instruction 5.

- | | | |
|---------------------------------|---------------------------------|---------------------------------|
| <input type="checkbox"/> \$2.53 | <input type="checkbox"/> \$2.58 | <input type="checkbox"/> \$2.63 |
| <input type="checkbox"/> \$2.54 | <input type="checkbox"/> \$2.59 | <input type="checkbox"/> \$2.64 |
| <input type="checkbox"/> \$2.55 | <input type="checkbox"/> \$2.60 | <input type="checkbox"/> \$2.65 |
| <input type="checkbox"/> \$2.56 | <input type="checkbox"/> \$2.61 | |
| <input type="checkbox"/> \$2.57 | <input type="checkbox"/> \$2.62 | |

**BOX C
PURCHASE PRICE TENDER**

This box **MUST** be completed if Shares are being tendered pursuant to a Purchase Price Tender.

The undersigned either (check one):

- is tendering Shares beneficially owned by the undersigned; or
- is a broker, dealer, bank, trust company or other nominee that is tendering, for the beneficial owners thereof, Shares with respect to which it is the owner of record (list attached).

**BOX D
ODD LOTS
(See Instruction 6)**

To be completed **ONLY** if Shares are being tendered by or on behalf of persons beneficially owning an aggregate of fewer than 100 Shares as of the close of business on the Expiration Date.

The undersigned either (*check one*):

- will be the beneficial owner of an aggregate of fewer than 100 Shares as of the close of business on the Expiration Date, all of which are tendered, or
- is a broker, dealer, commercial bank, trust company or other nominee that (i) is tendering, for the beneficial owners thereof, Shares with respect to which it is the record owner, and (ii) believes, based upon representations made to it by each such beneficial owner, that such beneficial owner will own an aggregate of fewer than 100 Shares as of the close of business on the Expiration Date and is tendering all such Shares.

BOX E
ISSUE CHEQUE AND/OR CERTIFICATE(S) /
DRS IN THE NAME OF: (please print)

(Name)

(Street Address and Number)

(City and Province or State)

(Country and Postal (Zip) Code)

(Social Insurance or Social Security Number)

BOX F
SEND CHEQUE AND/OR CERTIFICATE(S) /
DRS IN (Unless Box "G" is checked) TO:

(Name)

(Street Address and Number)

(City and Province or State)

(Country and Postal (Zip) Code)

BOX G
HOLD FOR PICKUP

- Hold certificates for Shares and/or cheques for pick-up.

**BOX H
CANADIAN WITHHOLDING TAX**

The following certifications assume that the undersigned is either (i) the beneficial holder of the Shares tendered (the "**Beneficial Owner**"), or (ii) holds the Shares tendered on behalf of one or more Beneficial Owners.

I. Tax Residency

All Shareholders must complete the following. See Instruction 11.

The undersigned certifies that the Beneficial Owner(s) (please check one box only):

- is (are all) resident in Canada for purposes of the *Income Tax Act* (Canada) (the "**Tax Act**") or, if a partnership, is a "Canadian partnership" for the purposes of the Tax Act;
- is (are all) not resident in Canada for purposes of the Tax Act or, if a partnership, is not a "Canadian partnership" for the purposes of the Tax Act; or
- include Beneficial Owners who are resident in Canada and not resident in Canada for purposes of the Tax Act, and the aggregate number of Shares tendered on behalf of each is as follows:
 - Beneficial Owners resident in Canada _____ tendered Shares
 - Beneficial Owners not resident in Canada _____ tendered Shares

II. Non-Residents of Canada

Shareholders are only required to complete the following if the Beneficial Owner(s) is(are) not resident in Canada for purposes of the Tax Act. See Instruction 11.

Applicability of a Tax Treaty

Non-resident withholding tax will generally apply, at a rate of 25%, to certain amounts paid or deemed to be paid in respect of Shares beneficially owned by persons not resident in Canada for purposes of the Tax Act. Withholding tax may arise for example with respect to a deemed dividend arising pursuant to the Offer, if any. However, if the Beneficial Owner is entitled to the benefits of a tax treaty entered into between Canada and the Beneficial Owner's country of residence, the withholding tax rate may be reduced to less than 25%. To benefit from a reduced rate of withholding under a tax treaty, the Shareholder must properly complete and provide the documentation described below.

(continues on next page)

The undersigned certifies that (please check one box only):

- The Shareholder is the Beneficial Owner of the tendered Shares and either (please check one box only):
 - the Shareholder has completed the Canada Revenue Agency's Form NR 301 – Declaration of eligibility for benefits (reduced tax) under a tax treaty for a non-resident person*, which is included with this Letter of Transmittal; or
 - the Shareholder has not completed or provided Form NR 301 – Declaration of eligibility for benefits (reduced tax) under a tax treaty for a non-resident person;** or
- The Shareholder is not the Beneficial Owner of the tendered Shares, there is only one Beneficial Owner and either (please check one box only):
 - the Beneficial Owner has completed the Canada Revenue Agency's Form NR 301 – Declaration of eligibility for benefits (reduced tax) under a tax treaty for a non-resident person,* which is included with this Letter of Transmittal; or
 - the Beneficial Owner has not completed or provided Form NR 301 – Declaration of eligibility for benefits (reduced tax) under a tax treaty for a non-resident person;** or
- The Shareholder is not the Beneficial Owner of the tendered Shares, there is more than one Beneficial Owner and (please check all applicable boxes):
 - the Beneficial Owners holding tendered Shares have completed the Canada Revenue Agency's Form NR 301 – Declaration of eligibility for benefits (reduced tax) under a tax treaty for a non-resident person,* and these Forms, together with Schedule A ,** are included with this Letter of Transmittal; and/or
 - the Beneficial Owners holding tendered Shares have not completed or provided Form NR 301 – Declaration of eligibility for benefits (reduced tax) under a tax treaty for a non-resident person.**

If the Shareholder is a company, the undersigned certifies that (please check one box only):

- The corporate Shareholder is the Beneficial Owner of at least 10% of the issued and outstanding voting shares of the Corporation.
- The corporate Shareholder is not the Beneficial Owner of at least 10% of the issued and outstanding voting shares of the Corporation.

*** Partnerships or hybrid entities must complete Form NR 302 (Declaration of eligibility for benefits (reduced tax) under a tax treaty for a partnership with non-resident partners) or Form NR 303 (Declaration of eligibility for benefits (reduced tax) under a tax treaty for a hybrid entity), as applicable.**

**** FAILURE TO PROVIDE THIS INFORMATION WILL RESULT IN THE APPLICATION OF A 25% WITHHOLDING TAX RATE TO A DEEMED DIVIDEND ARISING PURSUANT TO THE OFFER, IF ANY.**

BOX I
STATUS AS U.S. SHAREHOLDER
(Please check the appropriate box)

Indicate whether or not you are a U.S. Shareholder or are acting on behalf of a U.S. Shareholder by placing an "X" in the applicable box below. A U.S. Shareholder is any holder of Shares that is either (a) providing an address in Box K (or, if completed, either Box E or Box F) that is located within the United States or any territory or possession thereof or (b) a U.S. person for United States federal income tax purposes as defined in "Important U.S. Tax Information for U.S. Shareholders" below.

- The person signing this Letter of Transmittal is not a U.S. Shareholder and is not acting on behalf of a U.S. Shareholder.
- The person signing this Letter of Transmittal is a U.S. Shareholder or is acting on behalf of a U.S. Shareholder.

If you are a U.S. Shareholder or acting on behalf of a U.S. Shareholder, then in order to avoid U.S. backup withholding, you must generally complete the enclosed IRS Form W-9 unless the U.S. Shareholder is not a U.S. person for U.S. federal income tax purposes. If you are a U.S. Shareholder but you are not a U.S. person for U.S. federal income tax purposes, then you must complete the appropriate IRS Form W-8 to avoid backup withholding. If you require an IRS Form W-8, please contact the Depository or download the appropriate IRS Form W-8 at www.irs.gov.

BOX J
NOTICE OF GUARANTEED DELIVERY

- Check here if certificates for tendered Shares are being delivered pursuant to a Notice of Guaranteed Delivery previously sent to the Depository and complete the following:

Name(s) of Registered Owner(s): _____

Date of Execution of Notice of Guaranteed Delivery: _____

Name of Eligible Institution Which Guaranteed Delivery: _____

BOX K
SHAREHOLDER(S) SIGN HERE
(See Instructions 1 and 7)

Must be duly executed by registered owner(s) exactly as name(s) appear(s) on certificate(s) or on a security position listing or by person(s) authorized to become registered owner(s) by certificate(s) and documents transmitted with this Letter to Transmittal. If signature is by attorney-in-fact, executor, administrator, trustee, guardian, officer of a corporation or other legal representative acting in a fiduciary or representative capacity, please set forth the full title.

Authorized Signature(s) _____
(Shareholder(s) or Legal Representative)

(Shareholder(s) or Legal Representative)

Name(s) _____

Capacity _____

Address _____
(Include Postal Code or Zip Code)

Area Code and Telephone Number _____

TIN; SSN; SIN _____

U.S. Shareholders must provide their Taxpayer Identification No. or Social Security No. and complete IRS Form W-9; Canadian Shareholders must provide their Social Insurance No.

Date _____

BOX L
SIGNATURE GUARANTEE
(See Instructions 1 and 7)

Authorized Signature _____
(Guarantor)

(Name) _____

Title _____

Firm _____

Address _____

(Include Postal Code or Zip Code)

Area Code and Telephone Number _____

Email Address _____

Date _____

BOX M
LOST, STOLEN OR DESTROYED
CERTIFICATES

To be completed ONLY if certificates representing Shares being tendered have been lost, stolen or destroyed.

The undersigned has either (check one):

- lost his, her or its certificate(s) representing Shares;
- had his, her or its certificate(s) representing Shares stolen; or
- had his, her or its certificate(s) representing Shares destroyed.

If a certificate representing Shares has been lost, stolen or destroyed, this Letter of Transmittal, including this Box M, must be completed as fully as possible and forwarded, together with a letter describing the loss, theft or destruction and providing a telephone number, to the Depository. The Depository will respond with the replacement requirements.

INSTRUCTIONS
Forming Part of the Terms of the Offer

1. Signature Guarantees.

No guarantee of a signature is required if either:

- (a) this Letter of Transmittal is signed by the registered holder of the Shares tendered with this Letter of Transmittal exactly as the name of the registered holder appears on the share certificate or DRS tendered herewith, and payment and delivery are to be made directly to such registered holder pursuant to the information provided in Box K above; or
- (b) such Shares are tendered for the account of a Canadian Schedule I chartered bank, 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) (each such entity, an “**Eligible Institution**”). Members of these programs are usually members of a recognized stock exchange in Canada or the United States, members of the Investment Industry Regulatory Organization of Canada, members of the Financial Industry Regulatory Authority or banks and trust companies in the United States.

In all other cases, all signatures on this Letter of Transmittal must be guaranteed by an Eligible Institution by completing Box L – “Signature Guarantee”. See Instruction 7 in this Letter of Transmittal.

2. Delivery of Letter of Transmittal and Certificates; Guaranteed Delivery Procedures.

Certificates for all physically tendered Shares together with a properly completed and duly executed Letter of Transmittal, or, in the case of a book-entry transfer, a Book-Entry Confirmation through the CDSX system (in the case of Shares held in CDS) or an Agent’s Message (in the case of Shares held in DTC), and any other documents required by this Letter of Transmittal, should be hand delivered, couriered mailed or transmitted by e-mail transmission, as applicable, to the office of the Depositary at the appropriate address set forth herein and must be received by the Depositary by the Expiration Date (as defined in the Offer to Purchase). Delivery of this Letter of Transmittal to an address, or e-mail transmission of this Letter of Transmittal to an e-mail address, other than as set forth above, does not constitute a valid delivery.

Shareholders who wish to tender Shares pursuant to the Offer and cannot deliver certificates for such Shares or time will not permit all required documents to reach the Depositary by the Expiration Date, may only tender their Shares by or through any Eligible Institution by properly completing and duly executing and delivering a Notice of Guaranteed Delivery, substantially in the form provided by the Corporation through the Depositary (indicating the type of tender and, in the case of an Auction Tender, the price at which Shares are being tendered) to the Depositary, at its office in Toronto, Ontario as set out in the Notice of Guaranteed Delivery by the Expiration Date and by otherwise complying with the guaranteed delivery procedure as set forth in the Offer to Purchase under “Procedure for Tendering Shares – Guaranteed Delivery”. Pursuant to such guaranteed delivery procedure, all tendered Shares (including original share certificates, if such Shares are held in certificate form) in proper form for transfer, together with a properly completed and duly executed Letter of Transmittal (or a manually executed photocopy thereof), or in the case of a book-entry transfer, a Book-Entry Confirmation through the CDSX system (in the case of Shares held by CDS) or an Agent’s Message (in the case of Shares held by DTC), with signatures that are guaranteed if so required in accordance with this Letter of Transmittal, and any other documents required by this Letter of Transmittal, are received by the Toronto, Ontario office of the Depositary before 5:00 p.m. (Eastern

time) on or before the second trading day on the Toronto Stock Exchange and The Nasdaq Stock Market after the Expiration Date.

The Notice of Guaranteed Delivery may be hand delivered, couriered, mailed or transmitted by facsimile transmission to the office of the Depository at the appropriate address set forth in the Notice of Guaranteed Delivery, and must include a guarantee by an Eligible Institution in the form set forth in the Notice of Guaranteed Delivery. For Shares to be validly tendered pursuant to the guarantee delivery procedure, the Depository must receive the Notice of Guaranteed Delivery by the Expiration Date.

Notwithstanding any other provision hereof, payment for Shares tendered and accepted for payment pursuant to the Offer will be made only after timely receipt by the Depository of certificates for such Shares, a properly completed and duly executed Letter of Transmittal (or a manually executed photocopy thereof) relating to such Shares, with signatures that are guaranteed if so required, and any other documents required by the Letter of Transmittal, or, in the case of a book-entry transfer, a Book-Entry Confirmation through the CDSX system (in the case of Shares held in CDS) or an Agent's Message (in the case of Shares held in DTC).

The tender information specified in a Notice of Guaranteed Delivery by a person completing such Notice of Guaranteed Delivery will, in all circumstances, take precedence over the tender information that is specified in the related Letter of Transmittal that is subsequently tendered.

The method of delivery of certificates representing Shares and all other required documents is at the option and risk of the tendering Shareholder. If certificates representing Shares are to be sent by mail, registered mail that is properly insured is recommended and it is suggested that the mailing be made sufficiently in advance of the Expiration Date to permit delivery to the Depository on or prior to such date. Delivery of a share certificate representing Shares will only be made upon actual receipt of the share certificate representing such Shares by the Depository.

The Corporation will not purchase any fractional Shares, nor will it accept any alternative, conditional or contingent tenders except as specifically permitted by the Offer to Purchase and the Circular. All tendering Shareholders, by execution of this Letter of Transmittal (or a manually executed photocopy of it), waive any right to receive any notice of the acceptance of their tender.

3. Inadequate Space.

If the space provided in the Box captioned "Description of Shares Tendered" is inadequate, the certificate numbers and/or the number of Shares should be listed on a separate signed schedule and attached to this Letter of Transmittal.

4. Partial Tenders and Unpurchased Shares.

If fewer than all of the Shares evidenced by any certificate, held through DRS are to be tendered, fill in the number of Shares which are to be tendered in the box entitled "Number of Shares Tendered". In such case, if any tendered Shares are purchased pursuant to the Offer, a new certificate or DRS for the remainder of the Shares evidenced by the old certificate(s) will be issued and sent to the address indicated in Box E, unless otherwise indicated in Box F on this Letter of Transmittal, promptly after the Expiration Date, or unless certificate(s) for Shares are to be held for pick-up by checking Box G. All Shares represented by the certificate(s) listed and delivered to the Depository or noted as held through DRS are deemed to have been tendered unless otherwise indicated.

5. Indication of Type of Tender; Indication of Price at Which Shares are being Tendered.

- (a) To tender Shares, the Shareholder must complete Box A –“Type of Tender” on this Letter of Transmittal or the Book-Entry Confirmation or Agent’s Message in lieu thereof or, if applicable, on the Notice of Guaranteed Delivery, indicating whether he, she or it is tendering Shares pursuant to an Auction Tender (Box B) or a Purchase Price Tender (Box C). Only one box may be checked. If more than one box is checked or if no box is checked, all Shares identified above will be deemed to have been tendered pursuant to the Purchase Price Tender. The same Shares cannot be tendered, unless previously properly withdrawn as provided in the Offer to Purchase, pursuant to both an Auction Tender and a Purchase Price Tender or pursuant to Auction Tenders at more than one price. However, if a Shareholder desires to tender Shares in separate lots at a different type of tender for each lot, such Shareholder must complete a separate Letter of Transmittal or, if applicable, a Notice of Guaranteed Delivery for each lot which the Shareholder is tendering.
- (b) For Shares to be properly tendered pursuant to an Auction Tender, the Shareholder must complete Box B – “Auction Tender Price (in Canadian Dollars) per Share at Which Shares Are Being Tendered” on this Letter of Transmittal indicating the price per Share (in increments of \$0.01 per Share) at which such Shares are being tendered. If a Shareholder desires to tender Shares in separate lots at a different price and/or different type of tender for each lot, such Shareholder must complete a separate Letter of Transmittal or Book-Entry Confirmation or Agent’s Message in lieu thereof (and, if applicable, a Notice of Guaranteed Delivery) for each such lot. The same Shares cannot be tendered (unless previously withdrawn as provided in the Offer to Purchase under “Withdrawal Rights”) pursuant to both an Auction Tender and a Purchase Price Tender, or pursuant to an Auction Tender at more than one price. No price can be specified by Shareholders making a Purchase Price Tender.

6. Odd Lots.

As described in the Offer to Purchase under “Number of Shares and Pro-Ration”, if the Corporation is to purchase less than all Shares tendered by the Expiration Date, the Shares purchased first will consist of all Shares so tendered by any Shareholder who will own beneficially, as of the close of business on the Expiration Date, an aggregate of fewer than 100 Shares and who tenders all of his, her or its Shares under Auction Tenders at or below the Purchase Price or under Purchase Price Tenders. This preference will not be available unless Box D – “**Odd Lots**” is completed. Furthermore, partial tenders will not qualify for this preference and this preference is not available to a Shareholder who holds separate certificates for fewer than 100 Shares in different accounts if such Shareholder beneficially owns in the aggregate 100 or more Shares.

7. Signatures on Letter of Transmittal, Stock Power and Endorsements.

- (a) If Box K in this Letter of Transmittal is signed by the registered owner(s) of the Shares tendered hereby, the signature(s) must correspond exactly with the name(s) as written on the face of the certificate without any change whatsoever.
- (b) If the Shares are registered in the names of the two or more joint owners, each such owner must sign in Box K in this Letter of Transmittal.
- (c) If any tendered Shares are registered in different names on several certificates, it will be necessary to complete, sign, and submit as many separate Letters of Transmittal as there are different registrations of certificates.

- (d) When this Letter of Transmittal is duly executed by the registered owner(s) of the Shares listed and transmitted hereby, no endorsements of certificate(s) representing such Shares or separate stock powers are required unless payment is to be made, or the certificates for Shares not tendered by the undersigned or not purchased by the Corporation, are to be returned or issued to a person other than the registered owner(s). Any signature(s) required on such certificates or stock powers must be guaranteed by an Eligible Institution. If this Letter of Transmittal is duly executed by a person other than the registered owner of the certificate(s) listed, the certificates must be endorsed or accompanied by appropriate stock powers, in either case signed exactly as the name(s) of the registered owner(s) appear(s) on the certificate, and signatures on such certificate(s) or stock power(s) must be guaranteed by an Eligible Institution. An ownership declaration, which can be obtained from the Depository, must also be completed and delivered to the Depository. See Instruction 1 in this Letter of Transmittal.
- (e) If this Letter of Transmittal or any certificates or stock powers are duly executed by trustees, executors, administrators, guardians, attorneys-in-fact, officers of corporations or any other legal representative acting in a fiduciary or representative capacity, such persons should so indicate when signing and must submit proper evidence satisfactory to the Corporation or the Depository of their authority to so act.

8. Payment and Delivery Instruction.

The signatory of this Letter of Transmittal must identify to whom a cheque and/or certificates should be issued by completing Box E. Such cheque and/or certificates will be sent to the address indicated in Box F, unless a cheque evidencing payment for Shares tendered is to be held by the Depository for pick-up by the undersigned or any person designated by the undersigned in writing, in which case Box G -“Hold for Pick-Up” on this Letter of Transmittal must be completed.

9. Irregularities.

All questions as to the number of Shares to be taken up, the price to be paid therefore, the form of documents and the validity, eligibility (including time of receipt) and acceptance for payment of any tender of Shares, will be determined by the Corporation, in its sole discretion, acting reasonably, which determination will be final and binding on all parties, except as otherwise finally determined in a subsequent judicial proceeding or as required by law. The Corporation reserves the absolute right to reject any or all tenders of Shares determined by it in its sole discretion not to be in proper form or completed in accordance with the instructions herein and in the Offer or the acceptance for payment of, or payment for, any tender of Shares which may, in the opinion of the Corporation’s counsel, be unlawful. The Corporation also reserves the absolute right to waive any of the conditions of the Offer or any defect or irregularity in any tender of any particular Shares. No tender of Shares will be deemed to be properly made until all defects and irregularities have been cured or waived. None of the Corporation, the Depository, the Dealer Managers nor any other person will be obligated to give notice of defects or irregularities in notices of withdrawal, nor shall any of them incur any liability for failure to give any such notice. The Corporation’s interpretation of the terms and conditions of the Offer (including this Letter of Transmittal and the Notice of Guaranteed Delivery) will be final and binding, except as otherwise finally determined in a subsequent judicial proceeding or as required by law.

10. Questions and Requests for Assistance and Additional Copies.

Questions and requests for assistance may be directed to the Depository at the addresses and telephone and facsimile numbers set forth herein or to the Dealer Managers at the addresses and telephone numbers set forth on the back cover of the Offer to Purchase and the Circular. Additional

copies of the Offer to Purchase, the Circular and this Letter of Transmittal and copies of the Notice of Guaranteed Delivery may be obtained from the Depository or from your local broker, dealer, commercial bank, or trust company.

11. Tax Residency – Canadian Withholding Tax.

Canadian Resident Shareholders

To ensure that non-resident withholding tax is not withheld in respect of the Purchase Price for tendered Shares beneficially owned by a person who is resident in Canada for purposes of the Tax Act (or, if a partnership, is a “Canadian partnership” for purposes of the Tax Act) (a “**Canadian Resident Beneficial Owner**”), the Shareholder must certify in Section I of Box H that the Canadian Resident Beneficial Owner is resident in Canada for purposes of the Tax Act (or, if a partnership, is a “Canadian partnership” for the purposes of the Tax Act). Canadian Resident Beneficial Owners and Shareholders holding tendered Shares on behalf of a Canadian Resident Beneficial Owner are only required to complete Section I of Box H. Shareholders who do not properly complete the certification in Section I of Box H regarding the Canadian residency status of a Canadian Resident Beneficial Owner will be assumed to be a non-resident of Canada and subject to a 25% non-resident withholding tax on any relevant amounts.

Shareholders Not Resident in Canada

Non-resident withholding tax may apply in respect of the Purchase Price for Shares beneficially owned by a person who is not resident in Canada for purposes of the Tax Act (or, if a partnership, is not a “Canadian partnership” for purposes of the Tax Act) (a “**Non-Resident Beneficial Owner**”). Non-Resident Beneficial Owners and Shareholders holding Shares on behalf of a Non-Resident Beneficial Owner are required to complete Sections I and II of Box H. Non-resident withholding tax will generally apply at a rate of 25% to certain amounts paid or deemed to be paid (including a deemed dividend arising under the Offer, if any) in respect of Shares beneficially owned by persons not resident in Canada for purposes of the Tax Act, unless a tax treaty is applicable to reduce the withholding tax rate.

Non-Resident Beneficial Owners will be subject to withholding tax at 25% on any deemed dividend unless the information indicated in Section II of Box H is properly completed and provided along with this Letter of Transmittal. If the Shareholder is the Beneficial Owner of the tendered Shares, the Shareholder must complete and provide, along with this Letter of Transmittal, CRA Form NR 301 (or, in the case of a partnership or hybrid entity, CRA Form NR 302 or NR 303, as applicable) in order to claim the benefits under a tax treaty.

If the Shareholder is not the Beneficial Owner of the tendered Shares, the Shareholder must obtain from each Beneficial Owner wishing to claim the benefits under a tax treaty a completed CRA Form NR 301 (or, in the case of a partnership or hybrid entity, CRA Form NR 302 or NR 303, as applicable), and if there is more than one Beneficial Owner, the Shareholder must also complete Schedule A.

Shareholders who do not properly complete and provide, along with this Letter of Transmittal, Form NR 301 (or, in the case of a partnership or hybrid entity, Form NR 302 or NR 303, as applicable) and Schedule A (if applicable) will be assumed to be subject to 25% non-resident withholding tax rate on any relevant amounts.

12. Governing Law.

The Offer and any agreement resulting from the acceptance of the Offer will be construed in accordance with and governed by the laws of the Province of Ontario and the federal laws of Canada applicable therein.

IMPORTANT: This Letter of Transmittal or a manually signed photocopy of it (together with certificates for Shares and all other required documents), the Notice of Guaranteed Delivery, where applicable, or, in the case of a book-entry transfer, a Book-Entry Confirmation through the CDSX system (in the case of Shares held in CDS) or an Agent's Message (in the case of Shares held in DTC) must be received by the Depository on or before the Expiration Date.

PRIVACY NOTICE

TSX Trust Company is committed to protecting your personal information. In the course of providing services to you and its corporate clients, it receives non-public personal information about you – from transactions it performs for you, forms you send it, other communications it has with you or your representatives, etc. This information could include your name, address, social insurance number, securities holdings and other financial information. It uses this to administer your account, to better serve you and its clients' needs and for other lawful purposes relating to its services. It has prepared a Privacy Policy to tell you more about its information practices and how your privacy is protected. It is available at tsxtrust.com, or by writing the Depository at 301 – 100 Adelaide St W, Toronto, Ontario, M5H 4H1. TSX Trust Company will use the information you are providing on this form in order to process your request and will treat your signature(s) on this form as your consent to the above.

IMPORTANT U.S. TAX INFORMATION FOR U.S. SHAREHOLDERS

For purposes of this Letter of Transmittal, a "U.S. person" is a beneficial owner of Shares that, for U.S. federal income tax purposes, is (a) an individual who is a citizen or resident of the United States, (b) a corporation, partnership, or other entity classified as a corporation or partnership for U.S. federal income tax purposes that is created or organized in or under the laws of the United States, or any political subdivision thereof or therein, (c) an estate if the income of such estate is subject to U.S. federal income tax regardless of the source of such income, or (d) a trust if (i) a U.S. court is able to exercise primary supervision over the administration of such trust and one or more U.S. persons have the authority to control all substantial decisions of such trust, or (ii) such trust has validly elected to be treated as a U.S. person for U.S. federal income tax purposes.

To avoid backup withholding of U.S. federal income tax on payments pursuant to the Offer, a U.S. Shareholder depositing Shares who is a U.S. person must, unless an exemption applies, provide the Depository with such holder's correct taxpayer identification number (TIN) or employer identification number (EIN), certify under penalties of perjury that such TIN or EIN is correct, and provide certain other certifications by completing the IRS Form W-9 included in this Letter of Transmittal. If such holder is an individual, the TIN is his or her Social Security Number. If a U.S. person does not provide his, her or its correct TIN or EIN or fails to provide the required certifications, the IRS may impose certain penalties on such holder, and payments to such holder pursuant to the Offer may be subject to backup withholding at a rate currently equal to 24%. All U.S. persons tendering Shares pursuant to the Offer should complete and sign the IRS Form W-9 to provide the information and certifications necessary to avoid backup withholding (unless an applicable exemption exists and is proved in a manner satisfactory to the Depository). To the extent that a U.S. Shareholder designates another U.S. Shareholder that is a U.S. person to receive payment, such U.S. person may be required to provide a properly completed IRS Form W-9.

If a U.S. person has not been issued a TIN or EIN and has applied for a TIN or EIN or intends to apply for a TIN or EIN in the near future, then the U.S. person should write "Applied For" in the space for the TIN or EIN in Part I of IRS Form W-9 and should sign and date the form. If the Depository has not been provided with a properly certified TIN or EIN by the time of payment, backup withholding will apply. If Shares are held in more than one name or are not in the name of the actual owner, consult the instructions on the enclosed IRS Form W-9 for guidance on which name and TIN or EIN to report.

Certain U.S. persons (such as corporations) are not subject to backup withholding but may be required to provide evidence of their exemption from backup withholding. Exempt U.S. persons should enter the appropriate exempt payee code on IRS Form W-9. See the enclosed IRS Form W-9 for instructions.

A U.S. Shareholder that is not a U.S. person and is not acting on behalf of a U.S. person should not complete IRS Form W-9. Instead, to establish an exemption from backup withholding, such U.S. Shareholder that is not a U.S. person should properly complete and submit an IRS Form W-8BEN, W-8BEN-E, W-8IMY, W-8ECI, or W-8EXP, as applicable, attesting to such exempt status. An appropriate IRS Form W-8 may be obtained from the Depository or on the IRS website (www.irs.gov).

Backup withholding is not an additional tax. Rather, the amount of any backup withholding collected may be allowed as a refund or credit against the U.S. Shareholder's U.S. federal income tax liability, provided that the required information is furnished to the IRS in a timely manner.

ALL U.S. SHAREHOLDERS ARE URGED TO CONSULT THEIR OWN TAX ADVISORS TO DETERMINE HOW THE FOREGOING BACKUP WITHHOLDING AND REPORTING REQUIREMENTS APPLY TO THEM WITH REGARD TO THEIR PARTICULAR CIRCUMSTANCES.

SCHEDULE A

TO BE COMPLETED BY A SHAREHOLDER HOLDING SHARES ON BEHALF OF MORE THAN ONE NON-RESIDENT BENEFICIAL OWNER CLAIMING BENEFITS UNDER A TAX TREATY

Name of Non-Resident Beneficial Owner	Number of Tendered Shares Held
Total	

If you are a Shareholder that holds Shares for more than one Non-Resident Beneficial Owner that wishes to claim treaty benefits, please provide the name and number of Shares held by each such Non-Resident Beneficial Owner. The name of each Non-Resident Beneficial Owner should match the name on the corresponding CRA Form NR 301 - Declaration of eligibility for benefits (reduced tax) under a tax treaty for a non-resident person* that you are submitting with this Letter of Transmittal. Attach an additional schedule if more space is needed.

* Partnerships or Hybrid Entities must complete CRA Form NR 302 or Form NR 303, as applicable.