



Deloitte LLP 2103-  
11<sup>th</sup> Ave Bank of  
Montreal Building  
Mezzanine Level  
Regina, SK S4P 3Z8 Canada

Tel: 306-565-5200  
Fax: 306-757-4753  
[www.deloitte.ca](http://www.deloitte.ca)

August 6, 2019

**Private and confidential**

To: British Columbia Securities Commission  
Ontario Securities Commission  
Alberta Securities Commission  
Financial and Consumer Affairs Authority of Saskatchewan  
The Manitoba Securities Commission  
New Brunswick Securities Commission  
Autorité des marchés financiers  
Nova Scotia Securities Commission  
The Prince Edward Island Office of the Superintendent of Securities  
Office of the Superintendent of Securities Service (Newfoundland & Labrador)  
Office of the Yukon Superintendent of Securities  
Office of the Superintendent of Securities (Northwest Territories)  
Nunavut Securities Office

**Re: Input Capital Corp. (the "Company")  
Change in Auditor pursuant to National Instrument 51-102**

As required by subparagraph (5)(a)(ii) of section 4.11 of National Instrument 51-102, we have reviewed the change of auditor notice of Input Capital Corp. dated July 31, 2019 (the "Notice"), and, based on our knowledge of such information at this time, we agree with the statements (1)(a) and (3), and we have no basis to agree with statement (2) contained in the Notice. In relation to statement (4), we are not aware of any "Reportable Events" (as such term is defined in NI 51-102) in connection with the audits for the period commencing at the beginning of the Company's two most recently completed financial years and ending on the date of our latest Independent auditor's report, December 12, 2018.

Yours truly,

*Deloitte LLP*

Chartered Professional Accountants