

*The Instructions accompanying the Letter of Transmittal should be read carefully before completing this Letter of Transmittal. The Depository or your broker or other financial advisor will assist you in completing this Letter of Transmittal.*

**OFFER TO PURCHASE FOR CASH  
UP TO \$15,000,000 OF COMMON SHARES OF INPUT CAPITAL CORP.  
AT A PURCHASE PRICE OF  
NOT LESS THAN \$0.72 AND NOT MORE THAN \$0.82 PER COMMON SHARE**

## **LETTER OF TRANSMITTAL**

**To be used to Tender Common Shares  
of Input Capital Corp. Pursuant to the Offer to Purchase  
Dated June 3, 2019**

**THE OFFER WILL BE OPEN FOR ACCEPTANCE COMMENCING ON JUNE 3, 2019 UNTIL 5:00 P.M.  
(EASTERN TIME) ON JULY 12, 2019 UNLESS EXTENDED, VARIED OR WITHDRAWN BY THE COMPANY  
(THE "EXPIRATION TIME")**

**The Depository is: TSX TRUST COMPANY**

**By Hand, Mail, Registered Mail or Courier**

**ATTN: CORPORATE ACTIONS  
301 -100 Adelaide Street West  
Toronto, Ontario  
M5H 4H1**

**Inquiries**

**North American Toll Free: 1-866-600-5869  
Telephone: 416-342-1091  
Facsimile: 416-361-0470  
E-Mail: [TMXEInvestorServices@tmx.com](mailto:TMXEInvestorServices@tmx.com)**

**This Letter of Transmittal is to be used if (i) certificate(s) for Shares (as defined below) are to be forwarded with it pursuant to Section 5 of the Offer to Purchase (as defined below) or (ii) if Shares are held through the Direct Registration System ("DRS") maintained by the corporation's transfer agent. If you wish to tender uncertificated Shares held through DRS, you are required to complete this Letter of Transmittal and have it delivered to the Depository, together with a DRS statement (i.e. you do not need to obtain and deliver certificates for such holdings of Shares).**

This Letter of Transmittal, properly completed and duly executed, together with all other required documents, must accompany the certificate(s) or DRS statement for the common shares (together with the purchase rights associated with such common shares, the "Shares") of Input Capital Corp. ("Input Capital" or the "Company") tendered pursuant to the offer to purchase dated June 3, 2019 (together with any amendments, supplements or variations thereto, the "Offer to Purchase" or the "Offer") and must be delivered or sent to and received by TSX Trust Company (the "Depository") at the addresses set forth above on or prior to the Expiration Time.

**PLEASE NOTE HOWEVER, THAT IF YOU HOLD YOUR SHARES (UNCERTIFICATED) THROUGH DRS, YOU ARE REQUIRED TO COMPLETE THIS LETTER OF TRANSMITTAL AND MAIL IT BACK TO THE DEPOSITARY, TOGETHER WITH A DRS STATEMENT.**

**SHAREHOLDERS WHO ACCEPT THE OFFER THROUGH A BOOK-ENTRY TRANSFER THROUGH CDS (AS DESCRIBED IN THE OFFER) WILL BE DEEMED TO HAVE COMPLETED AND SUBMITTED A LETTER OF TRANSMITTAL AND WILL BE BOUND BY THE TERMS HEREOF.**

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 that accompanies this Letter of Transmittal. In the case of any inconsistency between the terms of this Letter of Transmittal and the Offer, the terms of the Offer shall prevail.

**SHAREHOLDERS SHOULD CAREFULLY CONSIDER THE INCOME TAX CONSEQUENCES OF TENDERING SHARES UNDER THE OFFER. SEE SECTION 15, "INCOME TAX CONSEQUENCES" OF THE ISSUER BID CIRCULAR RELATING TO THE OFFER (THE "CIRCULAR").**

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

In this Letter of Transmittal, references to “\$” and “Canadian Dollars” are to the lawful currency of Canada.

Shareholders whose certificate(s) or DRS statement(s) are not immediately available or who cannot deliver their certificate(s) or DRS statement(s) and all other required documents with this Letter of Transmittal to the Depository by the Expiration Time or who cannot complete the procedures for book-entry transfer prior to the Expiration Time must tender their Shares according to the guaranteed delivery procedure set forth in Section 5 of the Offer to Purchase, “Procedures for Tendering Shares”. See Instruction 2 in this Letter of Transmittal.

If your Shares are held through a broker, dealer, commercial bank, trust company or other nominee, you must request that such nominee tender your Shares for you. A Shareholder who wishes to tender Shares under the Offer and whose Shares are 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. It is likely that such broker, dealer, commercial bank, trust company or other nominee has an earlier deadline, for administrative reasons, for each Shareholder to act to provide instructions to tender Shares on their behalf. As such, Shareholders are urged to contact their broker, dealer, commercial bank, trust company or other nominee to confirm any earlier deadline.

**DELIVERY OF THIS LETTER OF TRANSMITTAL TO AN ADDRESS OTHER THAN PROVIDED HEREIN DOES NOT CONSTITUTE A VALID DELIVERY.**

**TO: Input Capital Corp.**  
**AND TO: TSX Trust Company**

The undersigned delivers to Input Capital Corp. (“**Input Capital**” or the “**Company**”) the enclosed certificate(s) for Shares (if applicable) and, 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 the accompanying Circular. The following are the details of the enclosed certificate(s):

<b>NAME(S) OF REGISTERED OWNER(S)</b> (Please Fill in Exactly as Name(s) Appear(s) on Share Certificate(s) or DRS Statement(s))	

<b>DESCRIPTION OF SHARES TENDERED</b> (Attach signed list if necessary)		
<b>Share Certificate Number(s) (except in the case of DRS holders*)</b>	<b>Number of Shares represented by Certificate(s) or held by DRS</b>	<b>Number of Shares Tendered**</b>
<b>TOTAL:</b>		

\* DRS holders do not need to provide certificates of Shares. They do need to complete this Letter of Transmittal. Shareholders who accept the Offer through a book-entry transfer through CDS will be deemed to have completed and submitted a Letter of Transmittal and will be bound by the terms hereof.

\*\* If you wish to tender fewer than all Shares evidenced by any certificate(s) or DRS statement(s) listed above, indicate in the third column the number of Shares you wish to tender. Otherwise, the number of Shares evidenced by all certificates and DRS statements referenced above will be deemed to have been tendered.

The undersigned hereby tenders to the Company the 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 (subject to applicable withholding taxes, if any), without interest, and upon the terms and subject to the conditions set forth in the Offer to Purchase, the Circular, this Letter of Transmittal and the Notice of Guaranteed Delivery.

Subject to and effective upon acceptance for purchase of the Shares tendered or deemed to have been 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, Input Capital all rights, title and interest in and to all Shares tendered or deemed to have been 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 of Input Capital 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 (the "Effective Time"), other than any dividends declared with a record date prior to the Effective Time and paid after the Effective Time, and hereby irrevocably constitutes and appoints the Depository and any officer of Input Capital as attorney-in-fact of the undersigned with respect to such Shares effective from the Effective Time, with full power of substitution (such power of attorney being an irrevocable power coupled with an interest), to:

- (a) deliver certificate(s) for such Shares, together with all accompanying evidences of transfer and authenticity, to or upon the order of Input Capital upon receipt by the Depository, as the undersigned's agent, of the Purchase Price (as defined below);
- (b) present certificate(s) for such Shares for cancellation and transfer on the register for the Shares; 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 and warrants that:

- (a) the undersigned understands that tendering Shares under any one of the procedures described in the Offer and the Instructions hereto will constitute the undersigned's acceptance of the terms and conditions of the Offer;
- (b) the undersigned has full power and authority to tender, sell, assign and transfer the tendered Shares and any and all dividends, distributions, payments, securities, rights, assets or other interests which may be declared, paid, issued, distributed, made or transferred on or in respect of the tendered Shares with a record date on or after the date that Input Capital takes up and accepts for purchase the tendered Shares, and that when and to the extent Input Capital accepts the Shares for payment, Input Capital will acquire good, marketable, and unencumbered title thereto, free and clear of all liens, charges, encumbrances, security interests, claims, restrictions and equities whatsoever, together with all rights and benefits arising therefrom, and the same will not be subject to any adverse claim, provided that any dividends or distributions which may be declared, paid, issued, distributed, made or transferred on or in respect of such Shares to Shareholders of record on or prior to the Effective Time shall be for the account of the undersigned;
- (c) if applicable to the undersigned, the undersigned has a "net long statement" in Shares at least equal to the Shares tendered within the meaning of Rule 14e-4 under the Securities Exchange Act of 1934 (the "Exchange Act") and such tender of Shares complies with Rule 14e-4 under the Exchange Act;
- (d) on request, the undersigned will execute and deliver any additional documents that the Depository or Input Capital deems necessary or desirable to complete the assignment, transfer, and purchase of the Shares tendered hereby; and
- (e) the undersigned has received, read and agrees to all of the terms of this Offer.

The names and addresses of the registered owners should be printed, if they are not already printed above, as they appear on the certificate(s) or DRS statement(s) representing Shares tendered hereby. The certificate(s) or DRS statement(s) 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 or she 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 by a Shareholder and which have not been properly withdrawn, and where there is a failure to specify any Auction Tender price for the Shares or failure to indicate that he or she has tendered his or her Shares pursuant to the Auction Tender or Purchase Price Tender will be considered to have been tendered pursuant to the Purchase Price Tender.**

The undersigned understands that Input Capital will determine a single price per Share (not less than \$0.72 and not more than \$0.82 per Share) (the “**Purchase Price**”) that it will pay for Shares validly tendered and not withdrawn pursuant to the Offer, based on the purchase prices at which Shares are tendered pursuant to Auction Tenders (“**Auction Prices**”) and the numbers of Shares specified in valid Auction Tenders and Purchase Price Tenders. The undersigned understands that the Purchase Price will be the lowest price that enables Input Capital to purchase the maximum number of Shares properly tendered and not properly withdrawn pursuant to the Offer having an aggregate purchase price not exceeding \$15,000,000, taking into account the number of Shares tendered pursuant to Auction Tenders and pursuant to Purchase Price Tenders and the Auction Prices specified by Shareholders tendering Shares pursuant to Auction Tenders. If the Purchase Price is determined to be \$0.72 (which is the minimum Purchase Price under the Offer), the maximum number of Shares that may be purchased by the Corporation is 20,833,333 Shares. For the purpose of determining the Purchase Price, Shares tendered pursuant to a Purchase Tender will be considered to have been tendered at \$0.72 per Share (which is the minimum Purchase Price under the Offer). Shares tendered pursuant to an Auction Tender will not be purchased by the Company 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 Company should make a Purchase Price Tender. **Shareholders who properly tender Shares without making a valid Auction Tender or Purchase Price Tender will be deemed to have made a Purchase Price Tender.**

If the aggregate Purchase Price for Shares validly tendered and not withdrawn pursuant to Auction Tenders at Auction Prices equal to or less than the Purchase Price and pursuant to Purchase Price Tenders would result in an aggregate Purchase Price in excess of \$15,000,000, then such tendered Shares will be purchased on a pro rata basis by Input Capital according to the number of Shares tendered or deemed to be tendered at a price equal to or less than the Purchase Price by the tendering Shareholders (with adjustments to avoid the purchase of fractional Shares), except that “Odd Lot” tenders (by holders of less than 100 Shares) will not be subject to proration. The Company’s determination as to pro-rata shall be final and binding on all parties, except as otherwise finally determined in a subsequent judicial proceeding in a court of competent jurisdiction or as required by law.

Certificate(s) or DRS statement(s) for all Shares not purchased will be returned (in the case of certificates representing Shares all of which are not purchased), or replaced with new certificate(s) 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 Time or termination of the Offer without expense to the tendering Shareholder. Such returned or new certificates will be mailed to the undersigned at the address indicated under Box F below. The undersigned recognizes that Input Capital has no obligation to transfer any certificates or DRS statement(s) for Shares from the name of their registered owner.

The undersigned recognizes that under certain circumstances set forth in the Offer to Purchase, Input Capital 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 proration provisions relating to Shares tendered, fewer than all of the Shares tendered hereby.

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

The undersigned understands that payment for Shares accepted for payment pursuant to the Offer will be made by the Company tendering the aggregate Purchase Price for such Shares with 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 Input Capital and transmitting such payment to the tendering Shareholders. The undersigned further understands that receipt of payment by the Depository from the Company for such Shares will be deemed to constitute receipt of payment thereof by persons tendering Shares. **Under no circumstances will interest accrue or be paid by Input Capital or the Depository, regardless of any delay in making such payment or otherwise.**

The undersigned instructs Input Capital and the Depository to issue the cheque, payable in Canadian funds, for the Purchase Price for such of the tendered Shares as are purchased as indicated in Box E “Payment Instructions” and mailed by first-class mail, postage prepaid, to the address indicated in Box F “Delivery Instructions” unless otherwise indicated in Box G “Hold for Pick-Up”.

All authority conferred or agreed to be conferred in this Letter of Transmittal shall survive the death or incapacity of the undersigned, and any obligations of the undersigned under this Letter of Transmittal shall be binding upon the heirs, personal representatives, successors and assigns of the undersigned. Except as stated in the Offer to Purchase, this tender is irrevocable.

If a certificate representing Shares 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 Depository, together with a letter describing the loss, theft or destruction and providing a telephone number. The Depository will respond with the replacement requirements, which includes certain additional documents that must be signed in order to obtain replacement certificate(s) and may include an indemnity and bonding requirement.

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 Input Capital, 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 Input Capital, any and all instructions of proxy, authorization or consent, in form and on terms satisfactory to Input Capital, 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 Input Capital as the proxy holder of the undersigned in respect of such tendered Shares or distributions consisting of securities.

By reason of the use by the undersigned of an English language form of Letter of Transmittal, the parties shall be deemed to have required that any contract evidenced by the Offer as accepted through this Letter of Transmittal, as well as all documents related thereto, be drawn exclusively in the English language. *En vertu de l'utilisation ce document en anglais par le soussigné, les parties sont présumées avoir exigé que tout contrat certifiant l'offre et son acceptation par le biais de cette offre, ainsi que tous les documents rapportés, soient rédigés exclusivement en anglais.*

**BOX A  
TYPE OF TENDER**

CHECK ONLY ONE BOX. IF MORE THAN ONE BOX IS CHECKED, OR IF NO BOX IS CHECKED, THE TENDER WILL BE DEEMED TO BE A PURCHASE PRICE TENDER.

**SHARES ARE BEING TENDERED HEREBY PURSUANT TO:**

- An Auction Tender  
**(Complete Box B)**
- A Purchase Price Tender  
**(Complete Box C)**

**BOX B  
AUCTION TENDERS**

Price per Share:

**Check Only ONE Box. If more than one box is checked, or if no box is checked, you will be deemed to have made a Purchase Price Tender. Shareholders (other than Odd Lot Holders) may make multiple Auction Tenders but not in respect of the same Shares. If a Shareholder wishes to tender different Shares at different prices, a separate tender instruction by way of Letter of Transmittal must be submitted for EACH such tender.**

- \$0.72     \$0.74     \$0.76     \$0.78     \$0.80     \$0.82

**BOX C  
PURCHASE PRICE TENDERS**

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

The undersigned either (check one):

- is tendering Shares beneficially owned by the undersigned; or
- is a broker, dealer, commercial 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**

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

The undersigned either (check one):

- will be the beneficial owner of an aggregate of fewer than 100 Shares at the Expiration Time, 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 at the Expiration Time and is tendering all such Shares.

**BOX E**  
**PAYMENT INSTRUCTIONS**

**(See Instruction 9)**

ISSUE CHEQUE IN THE NAME OF: (please print)

---

(Name)

---

---

(Street Address and Number)

---

(City and Province or State)

---

(Country and Postal (Zip) Code)

---

(Telephone – Business Hours)

---

(Social Insurance or Social Security Number)

**BOX F**  
**DELIVERY INSTRUCTIONS**

**(See Instruction 9)**

SEND CHEQUE / RETURN CERTIFICATE TO  
(Unless Box G is checked): (please print)

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(Name)

---

---

(Street Address and Number)

---

(City and Province or State)

---

(Country and Postal (Zip) Code)

**BOX G**  
**HOLD FOR PICK-UP**

**(See Instruction 9)**

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

**BOX H**  
**GUARANTEED DELIVERY**

CHECK HERE  IF SHARES ARE BEING TENDERED  
PURSUANT TO A NOTICE OF GUARANTEED  
DELIVERY PREVIOUSLY SENT TO THE TORONTO  
OFFICE OF THE DEPOSITARY AND COMPLETE THE  
FOLLOWING (please print or type)

---

Name of Registered Holder

---

Date of Guaranteed Delivery

---

Name of Institution which Guaranteed Delivery

**BOX I  
JURISDICTION OF RESIDENCE**

**(See Instruction 12)**

The person signing Box I represents that the Shareholder [ is] [ is not] a resident of Canada for purposes of the *Income Tax Act* (Canada) (“**Tax Act**”).

Note: A non-resident of Canada is a person that is not resident, or deemed not to be resident, in Canada for purposes of the Tax Act or a partnership that is not a “Canadian partnership” as defined in the Tax Act. If you are uncertain as to your residency or the residency of the beneficial holder(s) of the Shares, you should consult your tax advisor.

The remainder of this Box is for non-residents of Canada only:

The Shareholder [ is] [ is not] a resident of a country with which Canada has entered into an income tax treaty under which the Shareholder is entitled to the full benefits provided by such treaty. If the Shareholder is a non-resident of Canada entitled to benefits of a treaty between Canada and their country of residence, please complete and submit a copy of form NR301 – “Declaration of Eligibility for Benefits Under a Tax Treaty for a Non-Resident Taxpayer” or, if applicable, form NR302 or NR303, as per Instruction 13.

If the non-resident Shareholder is entitled to full benefits under such treaty complete the following:

Number of Shares held by a non-resident or held for, on behalf, or for the benefit of, a non-resident

Country of Residence

\_\_\_\_\_

\_\_\_\_\_

**BOX J  
SHAREHOLDER(S) SIGN HERE**

**(See Instructions 1 and 7)**

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

Signature(s) of Shareholder(s) or authorized representative

Name(s) (please print)

Address(es)

(Include Postal Code or Zip Code)

Area Code and Telephone Number

TIN; SSN; SIN

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

**BOX K  
GUARANTEE OF SIGNATURE(S)**

**(See Instruction 1, 2 and 7)**

Authorized Signature

Name (please print)

Title

Name of Firm

Address

(Include Postal Code or Zip Code)

Area Code and Telephone Number

Date

**BOX L**  
**LOST, STOLEN OR DESTROYED CERTIFICATES**

To be completed ONLY if certificates representing Shares being tendered have been lost, stolen or destroyed. The undersigned either (check one):

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

If a certificate representing Shares has been lost, stolen or destroyed, this Letter of Transmittal, including this Box L, 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. *Guarantee of Signatures.*

No signature guarantee is required if:

- (a) this Letter of Transmittal is signed by the registered holder of the Shares exactly as the name of the registered holder appears on the Share certificate or DRS statement deposited with this Letter of Transmittal and payment and delivery are to be made directly to such registered holder; or
- (b) such Shares are tendered for the account of a Canadian Schedule I chartered bank, a commercial bank or trust company in the United States, a member of the Securities Transfer Agents Medallion Program (STAMP), a member of the Stock Exchange Medallion Program (SEMP) or a member of the New York Stock Exchange Inc. Medallion Signature Program (MSP) (each such entity, an “**Eligible Institution**”).

In all other cases, an Eligible Institution must guarantee all signatures on this Letter of Transmittal by completing Box K “Guarantee of Signature(s)”. See Instruction 7.

#### 2. *Delivery of Letter of Transmittal and Certificates — Guaranteed Delivery Procedures.*

Certificates for all physically tendered Shares, or the DRS statement for Shareholders who hold Shares through DRS, 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), and any other documents required by this Letter of Transmittal, should be hand delivered, couriered or mailed to the Depository at the appropriate address set forth herein and must be received by the Depository by the Expiry Time.

Shareholders whose certificates are not immediately available or who cannot deliver certificates for Shares and all other required documents to the Depository by the Expiry Time, may only tender 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 (or an executed facsimile thereof) by the Company through the Depository (indicating the type of tender and, in the case of an Auction Tender, the price at which Shares are being tendered) to the Depository by the Expiry Time, which must include a guarantee by an Eligible Institution in the form set forth in the Notice of Guaranteed Delivery, and by otherwise complying with this guaranteed delivery procedure as set forth in the Offer to Purchase and Circular under “**Offer to Purchase – Procedure for Tendering Shares**”. Pursuant to such guaranteed delivery procedure, the certificates for all physically tendered Shares, as well as a properly completed and duly executed Letter of Transmittal (or a manually executed photocopy thereof) or Book-Entry Confirmation in lieu thereof, relating to such Shares, with signatures guaranteed if so required in accordance with this Letter of Transmittal, and all other documents required by this Letter of Transmittal, must be received by the Toronto, Ontario office of the Depository before 5:00 p.m. (Eastern time) on or before the second trading day on the TSXV after the Expiration Date.

The Notice of Guaranteed Delivery may be hand delivered, couriered or transmitted by e-mail transmission to the Toronto, Ontario office of the Depository listed 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 guaranteed delivery procedure, the Depository must receive the Notice of Guaranteed Delivery by the Expiry Time.

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).

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 all documents, including certificates for Shares, is at the election and risk of the tendering Shareholder. Delivery is only effective upon receipt by the Depository. If delivery is by mail, registered mail, properly insured, is recommended, and it is suggested that mailing be made sufficiently in advance of the Expiration Date to permit delivery to the Depository on or prior to such date.**

The Company 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 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. *Indication of Type of Tender***

To tender Shares, the Shareholder must complete Box A "Type of Tender" on this Letter of Transmittal or, if applicable, on the Notice of Guaranteed Delivery, indicating whether he or she 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.

**5. *Indication of Auction Price.***

For Shares to be properly tendered pursuant to an Auction Tender, a Shareholder must check the box indicating the price per Share at which he or she is tendering Shares under Box B "Auction Tenders". Only one box in Box B may be checked. If more than one box is checked, or if no box is checked, there is no proper tender of Shares. Shareholders (other than Odd Lot Holders) may make multiple Auction Tenders but not in respect of the same Shares. If a Shareholder wishes to tender different Shares at different prices, a separate Letter of Transmittal must be submitted for each such tender. The same Shares cannot be tendered pursuant to Auction Tenders (unless previously withdrawn as provided in Section 6 of the Offer to Purchase) at more than one price. No price can be specified by Shareholders making a Purchase Price Tender.

**6. *Partial Tenders and Unpurchased Shares.***

If fewer than all of the Shares evidenced by any certificate or DRS statement are to be tendered, fill in the number of Shares which are to be tendered in the column entitled "Number of Shares Tendered". In such case, if any tendered Shares are purchased, a new certificate or DRS statement for the remainder of the Shares evidenced by the old certificate(s) or DRS statement(s) will be issued and sent to the registered holder, as soon as practicable after the Expiration Time. All Shares represented by the certificate(s) or DRS statement(s) listed and delivered to the Depository are deemed to have been tendered unless otherwise indicated.

**7. *Signatures on Letter of Transmittal, Stock Transfer Powers and Endorsements.***

- (a) If this Letter of Transmittal is signed by the registered holder(s) of the Shares tendered hereby, the signature(s) must correspond exactly with the name(s) as written on the face of the certificate(s) or DRS statement(s) without any change whatsoever.
- (b) If the Shares are registered in the names of two or more joint owners, each such owner must sign this Letter of Transmittal.
- (c) If any tendered Shares are registered in different names on several certificates or DRS statement(s), it will be necessary to complete, sign, and submit as many separate Letters of Transmittal.
- (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) or DRS statement(s) representing such Shares or separate stock transfer powers are required unless payment is to be made, or the certificate(s) or DRS statement(s) for Shares not tendered by the undersigned or not purchased by the Corporation, are to be issued, to a person other than the registered owner(s). Any signatures required on such certificate(s), DRS statement(s) or stock transfer 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) or DRS statement(s) listed, the certificate(s) or DRS statement(s) must be endorsed or accompanied by appropriate stock transfer powers, in either case signed exactly as the name(s) of the registered owner(s) appear(s) on the certificate(s) or DRS statement(s), and signatures on such certificate(s), DRS statement(s) or stock transfer powers must be guaranteed by an Eligible Institution.

- (e) If this Letter of Transmittal or any certificates, DRS statement(s) or stock transfer powers are signed by trustees, executors, administrators, guardians, attorneys-in-fact, officers of corporations or others acting in a fiduciary or representative capacity, such persons should so indicate when signing and must submit proper evidence satisfactory to Input Capital of their authority so to act.

**8. *Odd Lots.***

As described in the Offer to Purchase under “Number of Shares and Pro-Ration”, if the Company is to purchase less than all Shares tendered prior to the Expiration Time, the Shares purchased first will consist of all Shares so tendered by any Shareholder who will own beneficially, at the Expiration Time, an aggregate of fewer than 100 Shares and who tenders all of his or her 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 holders of 100 or more Shares even if holders have separate certificates for fewer than 100 Shares or hold fewer than 100 Shares in different accounts.

**9. *Special Payment Instructions.***

Complete Box E “Payment Instructions” if cheques or new certificates are to be sent to someone other than the undersigned. If a cheque in payment for Shares tendered or new Share certificates are to be held by the Depository for pick-up by the undersigned or any person designated by the undersigned in writing, Box G “Hold for Pick-Up” on this Letter of Transmittal must be completed.

**10. *Irregularities.***

All questions as to the number of Shares to be accepted, the price to be paid therefor, 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 Input Capital, in its sole discretion, which determination shall be final and binding on all parties, except as otherwise finally determined in a subsequent judicial proceeding in a court of competent jurisdiction or as required by law. Input Capital reserves the absolute right to reject any tenders of Shares determined by it not to be in proper form or completed in accordance with the instructions in the Offer and in this Letter of Transmittal or the acceptance for payment of or payment for which may, in the opinion of Input Capital’s counsel, be unlawful. Input Capital also reserves the absolute right to waive any of the conditions of the Offer or any defect or irregularity in the tender of any particular Shares. No individual tender of Shares will be deemed to be properly made until all defects and irregularities have been cured or waived. The Company will not be liable for failure to waive any condition of the Offer or any defect or irregularity in any tender of Shares. Unless waived, any defects or irregularities in connection with tenders must be cured within such time as Input Capital shall determine. None of Input Capital, the Depository nor any other person is or will be obligated to give notice of defects or irregularities in tenders, nor shall any of them incur any liability for failure to give any such notice. Input Capital’s interpretation of the terms and conditions of the Offer (including the instructions in the Offer, in this Letter of Transmittal and in the Notice of Guaranteed Delivery) will be final and binding, except as otherwise finally determined in a subsequent judicial proceeding in a court of competent jurisdiction or as required by law.

**11. *Questions and Requests for Assistance and Additional Copies.***

Questions and requests for assistance may be directed to the Depository at the addresses and telephone numbers set forth herein. Additional copies of the Offer to Purchase, the Circular, this Letter of Transmittal and the Notice of Guaranteed Delivery may be obtained from the Depository at the addresses and telephone number set forth on the back cover of the Offer to Purchase and the Circular, or from your local broker, dealer, commercial bank or trust company.

**12. *Jurisdiction of Residence.***

Each Shareholder tendering Shares to the Depository must represent as to whether or not such Shareholder is a resident of Canada for purposes of the Tax Act by completing Box I. If no box is checked in Box I “Jurisdiction of Residence”, no valid tender is made.

**13. *Certification for Canadian Withholding Tax Purposes.***

If a Shareholder indicates that the beneficial owner of such Shares tendered hereunder is a non-resident of Canada entitled to the benefits of a treaty between Canada and their country of residence by checking the appropriate box, such Shareholder will be required to submit a duly completed and signed copy of the attached form NR301 – “Declaration of

Eligibility for Benefits Under a Tax Treaty for a Non-Resident Taxpayer” (or form NR302 or NR303, if applicable) to the Depository to obtain a lower withholding tax rate under a tax treaty in respect of any dividends deemed to be received by such Shareholder in connection with the sale of Shares to Input Capital pursuant to the Offer. Shareholders who are not residents of Canada are urged to consult their own tax advisors to determine their entitlement to relief under applicable income tax treaties based on their particular circumstances and for assistance in completing the required form, if any.

**14. *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 Saskatchewan and the laws of Canada applicable therein.

**15. *Privacy Notice.***

The Depository is committed to protecting your personal information. In the course of providing services to you and its corporate clients, the Depository receives non-public personal information about you – from transactions they perform for you, forms you send to them, other communications they have with you or your representatives, etc. This information could include your name, address, social insurance number, securities holdings and other financial information. The Depository uses this to administer your account, to better serve your and its clients’ needs and for other lawful purposes relating to its services. The Depository has prepared a privacy code to tell you more about its information practices and how your privacy is protected. It is available by writing to the Depository at 301 - 100 Adelaide Street West, Toronto, Ontario M5H 4H1, Attention: Chief Compliance Officer. 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: This Letter of Transmittal or manually signed photocopy of it (together with certificates or DRS statement(s) for Shares and all other required documents) or the Notice of Guaranteed Delivery must be received by the Depository on or before the Expiration Time.**