

THIS LETTER OF TRANSMITTAL IS FOR USE ONLY IN CONJUNCTION WITH THE OFFER BY [OFFEROR], DATED [OFFER DATE] FOR ALL OF THE OUTSTANDING [CLASS] COMMON SHARES OF [CORPORATION].

The Depositary or your broker or other financial advisor will assist you in completing this Letter of Transmittal.

LETTER OF TRANSMITTAL

TO ACCOMPANY CERTIFICATES FOR COMMON SHARES OF

[CORPORATION]

TO BE DEPOSITED PURSUANT TO THE OFFER

DATED [OFFER DATE] OF

[OFFEROR]

THE OFFER WILL BE OPEN FOR ACCEPTANCE UNTIL [EXPIRY TIME] ([CITY] TIME) ON [EXPIRY DATE] UNLESS THE OFFER IS WITHDRAWN OR EXTENDED (THE "EXPIRY TIME").

This Letter of Transmittal, properly completed and duly executed, or a manually executed copy hereof, together with all other required documents, must accompany certificates representing [class] common shares (the "Shares") of [Corporation] (the "Corporation") deposited pursuant to the offer (the "Offer") dated [offer date] made by [Offeror] to holders of Shares (the "Shareholders"). Shareholders whose certificates are not immediately available or who cannot deliver their certificates and all other required documents to the Depositary at or prior to the Expiry Time may deposit such Shares according to the Procedure for Guaranteed Delivery set forth in Section 3 of the Offer, "Procedure for Guaranteed Delivery". The terms and conditions of the Offer are incorporated by reference in this Letter of Transmittal. Shareholders are entitled to receive \$[purchase price] in cash for each Share deposited under the Offer. Capitalized terms used by not defined in this Letter of Transmittal which are defined in the Offer shall have the same meanings herein as given to them in the Offer and Circular dated [offer date].

Please read the Instructions set out below carefully before completing this Letter of Transmittal.

TO: [OFFEROR] (the "Offeror")
AND TO: [CORPORATION], as Depositary

The undersigned delivers to you the enclosed certificate(s) for [corporation] Shares and, subject only to the provisions of the Offer regarding withdrawal, irrevocably accepts the Offer for such Shares upon the terms and conditions contained in the Offer. The following are the details of the enclosed certificate(s) (see items 1, 6 and 8 of the Instructions):

Certificate Number	Name in Which Registered	Number of Shares Deposited

(Attach list in the above form, if necessary).

The undersigned Shareholder hereby:

1. acknowledges receipt of the Offer and Circular dated [offer date];

delivers to you the enclosed certificate(s) representing Shares and, subject only to the provisions of the Offer regarding withdrawal, irrevocably accepts the Offer for and in respect of the Shares represented by such certificates (the "Purchased Shares") and, on and subject to the terms and conditions of the Offer, deposits and sells, assigns and transfers to the Offeror all right, title and interest in and to the Purchased Shares including any and all dividends, distributions, payments, securities, rights, assets or other interests declared, paid, issued, distributed, made or transferred on or in respect of the Purchased Shares on or after [offer date] (collectively, the "Other Securities") effective on and after the date that the Offeror takes up and pays for the Purchased Shares (the "Effective Date");