

Power of Attorney Granting Full Authority Including Withdrawal of Money

A Account Information

Account Name			Province
Account Number	Account Number	Account Number	Account Number
Account Number	Account Number	Account Number	Account Number

B Appointment of Attorney(s) (U.S. residents are not allowed to be Attorneys under this Power of Attorney.)

To: Scotia Capital Inc. ("Scotia iTRADE")

1. In connection with the above noted Account(s) which I/we have opened with you, I/we hereby appoint (hereinafter called my/our Attorney(s)) as my/our agent(s) and attorney(s)

Attorney(s) print name(s)

My/our relationship to the Attorney(s)

with full power and authority to do on my/our behalf and for my/our risk and in my/our name or number on your books anything that I/we can lawfully do by an attorney in connection with the operation of the Account(s), including buying, selling or trading stocks, bonds, options, commodities, debentures, bills of exchange and any other securities of whatever nature or kind, on margin or otherwise, all in accordance with the terms and conditions for the Account(s), as may be amended from time to time. If I/we have appointed more than one Attorney above, I/we hereby appoint them jointly and severally (either attorney may act alone and independently on my/our behalf), in accordance with the authority given to them.

2. Is the Attorney paid or otherwise compensated for the services provided pursuant to this Power of Attorney? ☐ Yes ☐ No

I/we hereby acknowledge and am/are aware of the following:

- Any fees charged to my/our investment account by Scotia iTRADE are only for the services provided to me/us by Scotia iTRADE.
- The fees charged by Scotia iTRADE are not shared with any other individual or entity who I/we have appointed to provide advice or services.
- I/we understand that the Attorney has trading authority and provides advice on my/our account.
- If any fees are charged directly to me/us by the Attorney, they are separate and distinct from those charged by Scotia iTRADE may debit the Attorney fees from the account and pay them to the Attorney in accordance with a fee schedule, if applicable.

3. Without limiting the generality of the foregoing, I/we specifically grant my/our Attorney(s) full power and authority to:

- Give instructions for the Account(s), including: adding additional addresses for the receipt of confirmations, statements and other communications from Scotia iTRADE.
- Deposit with Scotia iTRADE any securities or monies;
- Request withdrawals, payments or securities from the Account(s) for and on my/our behalf as agent for me/us;
- Sell, assign, endorse and transfer any securities of any nature, at any time standing in my/our name(s) and to execute any documents necessary to effect the foregoing;
- Receive and acquiesce in the correctness of any and all notices of transactions, statements of account(s) and other records and documents;
- Settle, compromise, adjust and give releases with respect to any and all claims, demands, disputes or controversies relating to the Account(s);
- Receive requests and demands for payments or securities due, notices of intention to sell or purchase and other notices and demands respecting the Account(s);
- Execute and sign tax documentation relating to the Account(s), including international withholding tax certifications.

4. I/we hereby ratify and confirm any and all trades, instructions, transactions and other acts heretofore and hereafter made by my/our Attorney(s) and will indemnify and hold Scotia iTRADE, its successors and assigns and their directors, officers, agents and employees, harmless against, and will pay promptly on demand for, any loss, liability and expense including legal costs arising out of same, if Scotia iTRADE or its successors and assigns is made a party to any action between or by me/us, my/our Attorney(s), or either of our agents, assigns or successors or to which any of them is a party and which relates in any way to the appointment or actions of my/our Attorney(s). I/we acknowledge and agree that Scotia iTRADE reserves the right to review and reject any of my/our Attorney's transaction and/or withdrawal requests.

5. This Power of Attorney is in addition to and does not revoke any previous power of attorney, including any general power of attorney granted by me/us or any Scotia iTRADE Power of Attorney Limited to Buying and Selling Securities within an Account (SiT501), with the exception that this Power of Attorney DOES revoke any Scotia iTRADE Power of Attorney Granting Full Authority Including Withdrawal of Money (SiT3D) previously granted by me/us with respect to the Accounts. I/we specifically authorize multiple powers of attorney.

6. This Power of Attorney shall remain in full force and effect and shall survive any incidental, temporary or intermittent closing out, or reopening or renumbering of the Account(s). The powers hereby granted to the Attorney shall continue in full force and effect until any of the following events occur: (i) Scotia iTRADE receives written notice of revocation by me/us, (ii) court order, (iii) written resignation of the Attorney, or both Attorneys if more than one is named, (iv) a new Scotia iTRADE Power of Attorney Granting Full Authority Including Withdrawal of Money (SiT3D) over the Accounts is executed by me/us; or (v) Scotia iTRADE receives written notification of our death.

7. I/we hereby acknowledge that I/we have capacity to grant this Power of Attorney and am/are aware of the following:

- I/we know what kind of property I/we have and its approximate value;
- I/we am aware of obligations I/we owe to my/our dependents, if any;
- I/we know that my/our Attorney(s) will be able to do anything with my/our Account(s) that I/we could do if capable, subject to the conditions and restrictions set out in this Power of Attorney;
- I/we know that my/our Attorney(s) must account for his/her dealings with my/our property;
- I/we know that I/we may, if capable, revoke this Power of Attorney;
- I/we appreciate that unless my/our Attorney(s) manages my/our property prudently, the value of my/our property may decline; and
- I/we appreciate the possibility that my/our Attorney(s) could misuse the authority given to him/her.

8. The provisions of this Power of Attorney and indemnity shall enure to the benefit of and be binding on Scotia iTRADE's successors and assigns. This Power of Attorney and indemnity is in addition to (and in no way limits or restricts) any rights which you may have under any other agreement or agreements between us.

Original - Branch Copy - Client

Scotia iTRADE® (Order-Execution Only Accounts) is a division of Scotia Capital Inc. ("SCI"). SCI is a member of the Canadian Investor Protection Fund and the Investment Industry Regulatory Organization of Canada. Scotia iTRADE does not provide investment advice or recommendations and investors are responsible for their own investment decisions. ® Registered trademark of The Bank of Nova Scotia. Used under license.

Power of Attorney Granting Full Authority Including Withdrawal of Money

9. I/We declare that this Power of Attorney may be exercised during any subsequent legal incapacity on my/our part.
10. I/We acknowledge that I/we have been advised to seek independent legal advice before executing this Power of Attorney and, by executing of this Power of Attorney, acknowledge that I/we have either received independent legal advice or declined to do so.
11. I/We acknowledge that I/we have read and understood all of the provisions of this Power of Attorney and that I/we have received a copy of this Power of Attorney. I/We have expressly requested that this Agreement and all deeds, documents or notices relating thereto be in the English language; je/nous ai/avons a expressément exigé que cette convention et tout autre contrat, document ou avis afférent soient en langue anglaise.

C Signatory and Witness Requirements

Signatory Requirements

1. Account Holder, Attorney and Witness age must be at least 18 in Alberta, Manitoba, Prince Edward Island, Ontario, Quebec, and Saskatchewan.
2. Account Holder, Attorney and Witness age must be at least 19 in British Columbia, New Brunswick, Newfoundland and Labrador, Northwest Territories, Nova Scotia, Nunavut, and Yukon.

Witness Requirements (applicable to each person who signs as a Witness to a signatory to this form):

1. The following persons CANNOT be witnesses under any circumstances: (1) the Account Holder(s); (2) the Attorney; (3) any employee or agent of the Attorney; (4) a person signing on behalf of the Account Holder(s); (5) a family member of the Account Holder(s), the Attorney or person signing on behalf of the Account Holder(s) (including spouse, common law partner, parent, child (including anyone whom the Account Holder(s) have demonstrated a settled intention to treat as the child of the Account Holder(s), legal guardian, sibling, grandparent, grandchild, uncle or aunt, nephew or niece); (6) anyone cohabitating with the Account Holder(s) or Attorney; (7) anyone with whom the Account Holder(s) or Attorney has a child; and (8) a person whose property is under guardianship or who has a guardian of a person.
2. The following chart summarizes the witness requirements for this Power of Attorney in the various Canadian provinces and territories. Please contact your legal advisor for full requirements.

Province/Territory	Witness Requirements for the Account Holder(s)' signature(s)
Alberta New Brunswick Newfoundland and Labrador Northwest Territories Nova Scotia Nunavut	One adult witness.
British Columbia	Two adult witnesses. Only one witness is sufficient if such witness is a practicing lawyer or a notary public.
Manitoba	One witness (other than the attorney or his/her spouse or common-law partner) who must be: <ul style="list-style-type: none">• an individual registered, or qualified to be registered, under Section 3 of the Marriage Act to solemnize marriages in Manitoba;• a judge of a superior court of Manitoba, a justice of the peace or provincial judge, a duly qualified medical practitioner, a notary public appointed for Manitoba; or• a lawyer entitled to practice in Manitoba, a member of the Royal Canadian Mounted Police or a police officer with a police service established or continued under the <i>Police Services Act</i>.
Ontario Prince Edward Island	Two adult witnesses.
Quebec	Two adult witnesses who have no personal interest in the matter and who sign and attest <ol style="list-style-type: none">i. that they have seen the account holder sign in their presence,ii. the identity of the account holder,iii. the account holder's understanding of the nature of the document signed, andiv. the account holder's capacity to act.
Saskatchewan	Two adult witnesses. Witness certificate in the prescribed form is required. Only one witness is sufficient if such witness is a lawyer, in which case a certificate of legal advice and a witness certificate in the prescribed form are required.
Yukon	One witness who must be a lawyer and accompanied by a certificate of legal advice from a lawyer who is not an Attorney or an Attorney's spouse.

D Account Holder(s) Agreement and Witness Statement

I/We, the Account Holder(s) hereby agree to and execute this Power of Attorney in the City of _____, _____ as of _____, 20____.

Witness Statement (The following statement is provided by and binding on each person who signs as a Witness to the signature of an Account Holder): I certify that: (1) I have no reason to believe that the Account Holder(s) whose signature(s) was/were witnessed by me is/are incapable of granting this Power of Attorney; (2) the Account Holder(s) understand(s) the nature of this Power of Attorney; (3) I am allowed to witness a power of attorney in the province/territory where this Power of Attorney is executed by the Account Holder(s); and (4) the Account Holder(s)'s signature(s) was/were witnessed by me in my presence.

Name of Account Holder 1 (please print)	 Signature of Account Holder 1
Name of Account Holder 2 (please print)	 Signature of Account Holder 2
Name of Witness 1 (please print)	 Signature of Witness 1
Name of Witness 2 (please print)	 Signature of Witness 2

Power of Attorney Granting Full Authority Including Withdrawal of Money

E Attorney Agreement

Before using your authority as Attorney, you should consult with your legal advisor. U.S. residents are not allowed to be Attorney's under this Power of Attorney.

The following agreement is provided by and binding on each person who signs this Power of Attorney as an Attorney:

I accept the appointment as Attorney. I understand that I owe a duty to the Account Holder(s) and accordingly have informed myself of the investment objectives of the Account Holder(s) and agree to adhere to same.

I have read, understood and agree to all the terms and conditions relating to the Account in the Scotia iTRADE Relationship Disclosure Document and Terms and Conditions brochure.

I acknowledge that it is my duty and responsibility to ensure that the Account is operated in accordance with the best interests of the person who appointed me Attorney, the terms of the Power of Attorney, and any other applicable legal requirements.

I understand that I may not be qualified to act as an Attorney if:

- I am under the age noted above for the province/territory where this Power of Attorney is executed by the Account Holder;
- I am someone who provides health care services to the Account Holder or an employee in the facility in which the Account Holder resides and through which the Account Holder receives personal health care services;
- I am incapable of managing property or incapable of understanding what property is held in the Account Holder's account, its value or the effect that my decisions may have on the property in the account and its value;
- I am an undischarged bankrupt; or
- I have been convicted of a criminal offence (for assault, sexual assault, an act of violence, intimidation, criminal harassment, uttering threats, theft, fraud or breach of trust).



I certify that I am qualified to act as an Attorney and will promptly notify the Account Holder and Scotia iTRADE if I become disqualified.

In consideration of the acceptance of the Account by Scotia iTRADE and other good and valuable consideration, I agree to indemnify and hold harmless Scotia iTRADE and each of its officers, directors, employees and agents of and from any liability, costs or expenses of any kind which they may suffer or incur as a result of acting in accordance with my instructions or the information I have provided or authorize another to provide. I have expressly requested that this Agreement and all documents relating to it be in English; *J'ai expressément exigé que cette convention et toute autre document afférent soient en langue anglaise.*

Name of Attorney (print name)	 Signature of Attorney	Date (mm/dd/yyyy)
Name of Attorney (print name)	 Signature of Attorney	Date (mm/dd/yyyy)

F Witness to Attorneys' Signature (This section is applicable to British Columbia Account Holder residents only and two adult witnesses are required unless the witness is a practicing lawyer or a notary public)

The Attorney signatures in Section E above were witnessed by the following witnesses who comply with the applicable requirements set out on this form and the Attorney signatures were witnessed by us in our presence.

Name of Witness 1	 Signature of Witness 1			
Address (number, street, apartment, rural route)	City	Province/Territory	Postal code	Country
Name of Witness 2	 Signature of Witness 2			
Address (number, street, apartment, rural route)	City	Province/Territory	Postal code	Country

THE FOLLOWING NEEDS TO BE COMPLETED BY YOUR NAMED
POWER OF ATTORNEY.

INFORMATION ABOUT THE POWER OF ATTORNEY

ID NUMBER		MOTHER'S MAIDEN SURNAME	
TITLE	FIRST NAME	INITIAL	LAST NAME
DATE OF BIRTH (MM/DD/YYYY)		COUNTRY OF CITIZENSHIP	
SOCIAL INSURANCE NUMBER		SSN / TIN*	

Please provide your ScotiaCard number or Scotia iTRADE User ID if you have one and Mother's Maiden Surname for Trading Authorities only.

*If U.S. citizens or U.S. dual citizen Social Security Number (SSN) required for Co-Applicant only. A W9 form is also required.

RESIDENTIAL ADDRESS OF THE POWER OF ATTORNEY

STREET ADDRESS/LEGAL ADDRESS (ADDRESS CANNOT BE A POST OFFICE BOX)			APT/SUITE NO.
ADDITIONAL ADDRESS INFORMATION			
CITY	PROVINCE	POSTAL CODE	
HOME PHONE NUMBER	BUSINESS PHONE NUMBER		EXT.
CELL PHONE NUMBER	PAGER NUMBER		
FAX NUMBER	PRIMARY EMAIL ADDRESS		<input type="checkbox"/> HOME <input type="checkbox"/> BUSINESS

Which number would you prefer we use to contact you during market hours?

☐ BUSINESS ☐ HOME ☐ CELL

EMPLOYMENT INFORMATION OF THE POWER OF ATTORNEY

EMPLOYMENT STATUS	
<input type="checkbox"/> EMPLOYED <input type="checkbox"/> RETIRED <input type="checkbox"/> STUDENT <input type="checkbox"/> SELF-EMPLOYED <input type="checkbox"/> HOMEMAKER <input type="checkbox"/> NOT WORKING <input type="checkbox"/> OTHER	
NAME OF EMPLOYER (IF RETIRED, FORMER EMPLOYER)	INDUSTRY
POSITION / OCCUPATION	YEARS WITH THIS EMPLOYER
EMPLOYER'S ADDRESS	

CITY	PROVINCE	POSTAL CODE
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Are you employed by the Scotiabank Group? ☐ YES ☐ NO

IF YES, SPECIFY. _____

Are you an Insider of Scotiabank or have you been advised that you are a Designated Person by Scotiabank's Compliance Department? ☐ YES ☐ NO

Are you or members of your household employed by an IIROC (Investment Industry Regulatory Organization of Canada) Member firm (Pro)? ☐ YES ☐ NO

Note: Certain conditions may apply to accounts for employees of firms in the securities industry and accounts over which such persons have trading authority.

HAVE YOU OWNED OR TRADED?	Select your level of knowledge.
<input type="checkbox"/> MUTUAL FUNDS	<input type="checkbox"/> LOW <input type="checkbox"/> MODERATE <input type="checkbox"/> HIGH
<input type="checkbox"/> FIXED INCOME (OTHER THAN CSBs)	<input type="checkbox"/> LOW <input type="checkbox"/> MODERATE <input type="checkbox"/> HIGH
<input type="checkbox"/> STOCKS	<input type="checkbox"/> LOW <input type="checkbox"/> MODERATE <input type="checkbox"/> HIGH
<input type="checkbox"/> MARGIN	<input type="checkbox"/> LOW <input type="checkbox"/> MODERATE <input type="checkbox"/> HIGH
<input type="checkbox"/> OPTIONS	<input type="checkbox"/> LOW <input type="checkbox"/> MODERATE <input type="checkbox"/> HIGH
<input type="checkbox"/> SHORT SALES	<input type="checkbox"/> LOW <input type="checkbox"/> MODERATE <input type="checkbox"/> HIGH
<input type="checkbox"/> OVERALL INVESTMENT EXPERIENCE	<input type="checkbox"/> LOW <input type="checkbox"/> MODERATE <input type="checkbox"/> HIGH

INFORMATION REQUIRED BY SECURITIES REGULATORS AND COMPLIANCE ABOUT THE POWER OF ATTORNEY

Are you or your spouse considered to be an Insider (as defined in a Provincial Securities Act) of any public companies?

☐ YES ☐ NO IF YES, WHAT IS THE NAME OF THE COMPANY(IES)?

Are you, or your spouse, singularly, or as part of a group, in a Control Position (as defined in a Provincial Securities Act) of any public companies?

☐ YES ☐ NO IF YES, WHAT IS THE NAME OF THE COMPANY(IES)?

Are you, or your spouse an employee, Director, Partner or Officer of a member of any Stock Exchange, IIROC Member firm or of a Stock Exchange itself?

☐ YES ☐ NO IF YES, WHAT IS THE NAME OF THE COMPANY(IES)?

Do you own, or have trading authority or an interest in another Scotia iTRADE Account?

☐ YES ☐ NO IF YES, WHAT IS THE ACCOUNT NUMBER(S)?

Do you own, or have trading authority over any other accounts with another securities firm?

☐ YES ☐ NO IF YES, WHAT IS THE NAME OF THE SECURITIES FIRM(S)?

Do you or any members of your family or any close associate, currently hold or have held one of the following offices or positions? If yes, choose the office or position below: ☐ YES ☐ NO

- | | |
|---|---|
| <input type="checkbox"/> Ambassador or attaché or counsellor of an ambassador | <input type="checkbox"/> Member of the executive council of government or member of a legislature |
| <input type="checkbox"/> Deputy minister (or equivalent) | <input type="checkbox"/> Member of ruling families |
| <input type="checkbox"/> Head of state or government | <input type="checkbox"/> Military rank of general or equivalent (or higher rank) |
| <input type="checkbox"/> Judge of a supreme court appellate court or local equivalent | <input type="checkbox"/> President of a state-owned company or bank |
| <input type="checkbox"/> Mayor or Head of a government agency | |

TITLE	FIRST NAME	MIDDLE INITIAL	LAST NAME
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RELATION TO YOU

- ☐ SELF ☐ CHILD ☐ CLOSE ASSOCIATE ☐ PARENT(S) ☐ SIBLING(S) ☐ SPOUSE OR COMMON LAW PARTNER
☐ SPOUSE OR COMMON LAW PARTNER'S PARENT(S)

DATE(S) OF POSITION HELD (FROM MM-DD-YYYY TO MM-DD-YYYY)

COUNTRY WHERE POSITION HELD

DESCRIPTION OF OFFICIAL DUTIES

MARITAL STATUS OF THE POWER OF ATTORNEY

- ☐ SINGLE ☐ MARRIED ☐ COMMON LAW ☐ DIVORCED ☐ LEGALLY SEPARATED ☐ WIDOWED

INFORMATION ABOUT THE SPOUSE OF THE POWER OF ATTORNEY

TITLE	FIRST NAME	INITIAL	LAST NAME
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EMPLOYMENT STATUS OF THE SPOUSE OF THE POWER OF ATTORNEY

- ☐ EMPLOYED ☐ RETIRED ☐ STUDENT ☐ SELF-EMPLOYED ☐ HOMEMAKER ☐ NOT WORKING ☐ OTHER

EMPLOYER

INDUSTRY

POSITION / OCCUPATION

IDENTIFICATION REQUIREMENTS OF THE POWER OF ATTORNEY (MANDATORY FOR NON-REGISTERED ACCOUNTS)

TYPE OF IDENTIFICATION DOCUMENT

- ☐ DRIVER'S LICENCE ☐ PROV. HEALTH INSURANCE CARD (EXCEPT ON, MB, NS PEI) ☐ CANADIAN CITIZENSHIP CARD ☐ AGE OF MAJORITY CARD ☐ PASSPORT

IDENTIFICATION DOCUMENT NUMBER

Please include a cheque in the amount of \$1.00 - Payable to Scotia iTRADE (Starter cheques will not be accepted for deposit), as well as photo identification, when submitting this form to iTRADE.

Sample



SIT3D

Power of Attorney Granting Full Authority Including Withdrawal of Money

A Account Information			
Account Name			Province
Account Owner Name			Province
Account Number	Account Number	Account Number	Account Number
Account #s to be included under this Power of Attorney			Account Number
B Appointment of Attorney(s) (U.S. residents are not allowed to be Attorneys under this Power of Attorney)			
To: Scotia Capital Inc. ("Scotia iTRADE")			
1. In connection with the above noted Account(s) which I/we have opened with you, I/we hereby appoint (hereinafter called my/our Attorney(s)) as my/our agent(s) and attorney(s)			
Attorney(s) print name(s)			Name of your Attorney
My/our relationship to the Attorney(s)			Please indicate your relationship to the Power of Attorney
<p>with full power and authority to do on my/our behalf and for my/our risk and in my/our name or number on your books anything that I/we can lawfully do by an attorney in connection with the operation of the Account(s), including buying, selling or trading stocks, bonds, options, commodities, debentures, bills of exchange and any other securities of whatever nature or kind, on margin or otherwise, all in accordance with the terms and conditions for the Account(s), as may be amended from time to time. If I/we have appointed more than one Attorney above, I/we hereby appoint them jointly and severally (either attorney may act alone and independently on my/our behalf), in accordance with the authority given to them.</p>			
2. Is the Attorney paid or otherwise compensated for the services provided pursuant to this Power of Attorney?			<input type="checkbox"/> Yes <input type="checkbox"/> No
I/we hereby acknowledge and am/are aware of the following:			Please respond Yes / No
a) Any fees charged to my/our investment account by Scotia iTRADE are only for the services provided to me/us by Scotia iTRADE.			
b) The fees charged by Scotia iTRADE are not shared with any other individual or entity who I/we have appointed to provide advice or services.			
c) I/we understand that the Attorney has trading authority and provides advice on my/our account.			
d) If any fees are charged directly to me/us by the Attorney, they are separate and distinct from those charged by Scotia iTRADE may debit the Attorney fees from the account and pay them to the Attorney in accordance with a fee schedule, if applicable.			
3. Without limiting the generality of the foregoing, I/we specifically grant my/our Attorney(s) full power and authority to:			
a. Give instructions for the Account(s), including: adding additional addresses for the receipt of confirmations, statements and other communications from Scotia iTRADE.			
b. Deposit with Scotia iTRADE any securities or monies;			
c. Request withdrawals, payments or securities from the Account(s) for and on my/our behalf as agent for me/us;			
d. Sell, assign, endorse and transfer any securities of any nature, at any time standing in my/our name(s) and to execute any documents necessary to effect the foregoing;			
e. Receive and acquiesce in the correctness of any and all notices of transactions, statements of account(s) and other records and documents;			
f. Settle, compromise, adjust and give releases with respect to any and all claims, demands, disputes or controversies relating to the Account(s);			
g. Receive requests and demands for payments or securities due, notices of intention to sell or purchase and other notices and demands respecting the Account(s);			
h. Execute and sign tax documentation relating to the Account(s), including international withholding tax certifications.			
4. I/we hereby ratify and confirm any and all trades, instructions, transactions and other acts heretofore and hereafter made by my/our Attorney(s) and will indemnify and hold Scotia iTRADE, its successors and assigns and their directors, officers, agents and employees, harmless against, and will pay promptly on demand for, any loss, liability and expense including legal costs arising out of same, if Scotia iTRADE or its successors and assigns is made a party to any action between or by me/us, my/our Attorney(s), or either of our agents, assigns or successors or to which any of them is a party and which relates in any way to the appointment or actions of my/our Attorney(s). I/we acknowledge and agree that Scotia iTRADE reserves the right to review and reject any of my/our Attorney's transaction and/or withdrawal requests.			
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(b) I/we am aware of obligations I/we owe to my/our dependents, if any;			
(c) I/we know that my/our Attorney(s) will be able to do anything with my/our Account(s) that I/we could do if capable, subject to the conditions and restrictions set out in this Power of Attorney;			
(d) I/we know that my/our Attorney(s) must account for his/her dealings with my/our property;			
(e) I/we know that I/we may, if capable, revoke this Power of Attorney;			
(f) I/we appreciate that unless my/our Attorney(s) manages my/our property prudently, the value of my/our property may decline; and			
(g) I/we appreciate the possibility that my/our Attorney(s) could misuse the authority given to him/her.			
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Sample

Power of Attorney Granting Full Authority Including Withdrawal of Money

9. I/We declare that this Power of Attorney may be exercised during any subsequent legal incapacity on my/our part.
10. I/We acknowledge that I/We have been advised to seek independent legal advice before executing this Power of Attorney and, by executing of this Power of Attorney, acknowledge that I/We have either received independent legal advice or declined to do so.
11. I/We acknowledge that I/We have read and understood all of the provisions of this Power of Attorney and that I/We have received a copy of this Power of Attorney. I/We have expressly requested that this Agreement and all deeds, documents or notices relating thereto be in the English language; j'ai/hous ai/avons expressément exigé que cette convention et tout autre contrat, document ou avis afférent soient en langue anglaise.

C Signatory and Witness Requirements

Please read Section C for important signature and witness requirements in Section D

Signatory Requirements

- Account Holder, Attorney and Witness age must be at least 18 in J.
- Account Holder, Attorney and Witness age must be at least 19 in British Columbia, New Brunswick, Newfoundland and Labrador, Northwest Territories, Nova Scotia, Nunavut, and Yukon.

Witness Requirements (applicable to each person who signs as a Witness to a signatory to this form):

- The following persons CANNOT be witnesses under any circumstances: (1) the Account Holder(s); (2) the Attorney; (3) any employee or agent of the Attorney; (4) a person signing on behalf of the Account Holder(s); (5) a family member of the Account Holder(s), the Attorney or person signing on behalf of the Account Holder(s) (including spouse, common law partner, parent, child (including anyone whom the Account Holder(s) have demonstrated a settled intention to treat as the child of the Account Holder(s), legal guardian, sibling, grandparent, grandchild, uncle or aunt, nephew or niece); (6) anyone cohabitating with the Account Holder(s) or Attorney; (7) anyone with whom the Account Holder(s) or Attorney has a child; and (8) a person whose property is under guardianship or who has a guardian of a person.
- The following chart summarizes the witness requirements for this Power of Attorney in the various Canadian provinces and territories. Please contact your legal advisor for full requirements.

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British Columbia	Two adult witnesses. Only one witness is sufficient if such witness is a practicing lawyer or a notary public.
Manitoba	One witness (other than the attorney or his/her spouse or common-law partner) who must be: <ul style="list-style-type: none">an individual registered, or qualified to be registered, under Section 3 of the Marriage Act to solemnize marriages in Manitoba;a judge of a superior court of Manitoba, a justice of the peace or provincial judge, a duly qualified medical practitioner, a notary public appointed for Manitoba; ora lawyer entitled to practice in Manitoba, a member of the Royal Canadian Mounted Police or a police officer with a police service established or continued under the Police Services Act.
Ontario Prince Edward Island	Two adult witnesses.
Quebec	Two adult witnesses who have no personal interest in the matter and who sign and attest <ol style="list-style-type: none">that they have seen the account holder sign in their presence,the identity of the account holder,the account holder's understanding of the nature of the document signed, andthe account holder's capacity to act.
Saskatchewan	Two adult witnesses. Witness certificate in the prescribed form is required. Only one witness is sufficient if such witness is a lawyer, in which case a certificate of legal advice and a witness certificate in the prescribed form are required.
Yukon	One witness who must be a lawyer and accompanied by a certificate of legal advice from a lawyer who is not an Attorney or an Attorney's spouse.

D Account Holder(s) Agreement and Witness Statement

I/We, the Account Holder(s) hereby agree to and execute this Power of Attorney in the City of _____, _____, _____ as of _____, 20____.

Witness Statement (The following statement is provided by and binding on each person who signs as a Witness to the signature of an Account Holder): I certify that: (1) I have no reason to believe that the Account Holder(s) whose signature(s) was/were witnessed by me is/are incapable of granting this Power of Attorney; (2) the Account Holder(s) understand(s) the nature of this Power of Attorney; (3) I am allowed to witness a power of attorney in the province/territory where this Power of Attorney is executed by the Account Holder(s); and (4) the Account Holder(s)'s signature(s) was/were witnessed by me in my presence.

Name of Account Holder 1 (please print)	Name of Account Holder #1	X	Signature of Account Holder 1	Signature
Name of Account Holder 2 (please print)	Name of Account Holder #2	X	Signature of Account Holder 2	Signature
Name of Witness 1 (please print)	Please check Section C to confirm how many witnesses are required in your province			
Name of Witness 2 (please print)				

Sample

Power of Attorney Granting Full Authority Including Withdrawal of Money

E Attorney Agreement

Before using your authority as Attorney, you should consult with your legal advisor. U.S. residents are not allowed to be Attorney's under this Power of Attorney.

The following agreement is provided by and binding on each person who signs this Power of Attorney as an Attorney:

I accept the appointment as Attorney. I understand that I owe a duty to the Account Holder(s) and accordingly have informed myself of the investment objectives of the Account Holder(s) and agree to adhere to same.

I have read, understood and agree to all the terms and conditions relating to the Account in the Scotia iTRADE Relationship Disclosure Document and Terms and Conditions brochure.

I acknowledge that it is my duty and responsibility to ensure that the Account is operated in accordance with the best interests of the person who appointed me Attorney, the terms of the Power of Attorney, and any other applicable legal requirements.

I understand that I may not be qualified to act as an Attorney if:

- I am under the age noted above for the province/territory where this Power of Attorney is executed by the Account Holder;
- I am someone who provides health care services to the Account Holder or an employee in the facility in which the Account Holder resides and through which the Account Holder receives personal health care services;
- I am incapable of managing property or incapable of understanding what property is held in the Account Holder's account, its value or the effect that my decisions may have on the property in the account and its value;
- I am an undischarged bankrupt; or
- I have been convicted of a criminal offence (for assault, sexual assault, an act of violence, intimidation, criminal harassment, uttering threats, theft, fraud or breach of trust).

I certify that I am qualified to act as an Attorney and will promptly notify the Account Holder and Scotia iTRADE if I become disqualified.

In consideration of the acceptance of the Account by Scotia iTRADE and other good and valuable consideration, I agree to indemnify and hold harmless Scotia iTRADE and each of its officers, directors, employees and agents of and from any liability, costs or expenses of any kind which they may suffer or incur as a result of acting in accordance with my instructions or the information I have provided or authorize another to provide. I have expressly requested that this Agreement and all documents relating to it be in English; J'ai expressément exigé que cette convention et toute autre document afférent soient en langue anglaise.

Name of Attorney (print name)	Power of Attorney Name	 Signature of Attorney	Signature	Date (mm/dd/yyyy)	Date
Name of Attorney (print name)		 Signature of Attorney		Date (mm/dd/yyyy)	



F Witness to Attorneys' Signature (This unless the witness is a practicing lawyer or a notary)

Only British Columbia residents complete Section F

Residents only and two adult witnesses are required

The Attorney signatures in Section E above were witnessed by us in our presence.

Witnesses set out on this form and the Attorney signatures were

Name of Witness 1	Witness name #1	 Signature of Witness 1	Signature
Address (number, street, apartment, rural)	Address Witness #1	City	City
		Province	Province, Postal Code, Country
Name of Witness 2	Witness name #2	 Signature of Witness 2	Signature
Address (number, street, apartment, rural)	Address Witness #2	City	City
		Province	Province, Postal Code, Country