

Auditor's Initial Statement

For Cdn. Controlled Private Corps - CCPC

Account Number	Rep Code
Account Name	

Type of Account: (tick 1 box only)

RSP/Locked-in RSP/LIRA/Group RSP/RLSP TFSA/Group TFSA

Auditor: "Someone who is familiar with the relevant sections of the Income Tax Act (Canada) (the "Act") and Income Tax Regulations (the "Regulations") thereunder such as an accountant and/or tax lawyer. This does not include someone who has a direct interest in the acquisition of these shares."

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

RE: Special Holdings Investment by a Scotia Self-Directed Registered Plan, under which _____
(Name of Annuitant or Holder)

is/will be the annuitant/holder, of _____ of _____
(Description and Number of Shares) (Legal Name of Corporation)

NOTE: For proper security description purposes, we require the full description of the class of shares to be acquired by the registered account. We also need to know if there is special information relating to the shares, i.e. restrictions, with rights or warrants, etc.

NOTE: References to particular sections of the Act and Regulations are provided for ease of reference only. The Auditor is advised and expected to independently review all applicable law before signing this statement.

We have examined the affairs of and the shareholdings in _____
(Legal Name of Corporation)

and any related or associated corporations using such texts and procedures as we considered appropriate in the circumstances. In our opinion,

1) _____ is a specified small business corporation,
(Legal Name of Corporation)

the shares of which are a qualified investment for the registered plan noted above within the meanings assigned by the Act and Regulations, including subsection 4900(14) and 4901 of the Regulations for RSP (or similar type) plans and for TFSA/Group TFSA plans.

2) _____, after the acquisition of _____
(Name of Annuitant or Holder) (Description of Shares and Amount Purchased)

of _____ by his/her Registered Plan (the "Investment") will not, directly or
(Legal Name of Corporation)

indirectly, including individually or in conjunction with any non-arm's length parties, own 10% or more of the shares of any class of capital stock

of _____ nor shall the Investment, in whole or in part, be a prohibited
(Legal Name of Corporation)

investment, as set out in the Act and Regulations, as applicable, including sections 248, 251, and 207.01 of the Act.

3) We have valued the _____ of _____
(Description of Shares) (Legal Name of Corporation)

as of _____ using a method of valuation which is appropriate to the business(es) carried on by the corporation
(Date)

and in our opinion the fair market value of each of these shares is \$ _____.

4) _____ Phone Number
Name of Corporation (Small Business Being Acquired)

_____ Contact Person
Address

5) Province of Incorporation: _____

Name & Title of Auditor (Please Print) Signature of Auditor Date

Auditor's Phone Number Company/Institution

FOR HEAD OFFICE USE ONLY: ACCEPTED BY SCOTIA CAPITAL INC.

Internal Security Code Date Authorized Signature (Scotia Capital Inc., RSP Dept.)