



ScotiaMcLeod Direct Investing   
ScotiaMcLeod   
TradeFreedom

# Deed of Gift

Deed of Gift made this \_\_\_\_\_ day of \_\_\_\_\_

Between:

\_\_\_\_\_  
(Name of Donor or Donors if owned jointly)

of the City of \_\_\_\_\_, in the Province of \_\_\_\_\_.

(Hereinafter referred to as the "Donor(s)")

-and-

Scotia Capital Inc (Hereinafter referred to as the "Donee")

-and-

Scotia Capital Inc in its capacity as the Registered holder of the Securities on behalf of the Donor(s)  
(Hereinafter referred to as the "Registered Holder").

**Whereas** the Donor(s) is/are the beneficial owner(s) of the securities described below (hereinafter referred to as the "Securities").

QUANTITY	SECURITY DESCRIPTION name of issuer, class & series, including certificate(s), number(s) and registration(s) or complete particulars of debt instrument(s)	ADP CODE	CUSIP NUMBER

**And Whereas** the Securities are held in the following Scotia Capital Inc. account(s):

Account Number

Name

Account Number

Name

**And Whereas** the Securities are currently worthless and/or there exists a restriction limiting the transfer or trading in the Securities, which may include, but is not limited to, one of the following reasons:

- the corporation issuing the Securities is bankrupt or insolvent;
- the corporation is no longer carrying on any business and has ceased operations;
- the Securities have been delisted;
- the Securities are subject to a long-term cease trade order;

**And Whereas** the Donor(s) seeks to have the Securities removed from his/her/their/its account(s) by making a permanent and irrevocable gift of the Securities to the Donee;

**And Whereas** the Registered Holder advises the Donor(s) that:

- it is possible that the restriction limiting the transfer or trading of the Securities could be removed and that the Securities could trade or be freely transferable in the future;
- after making this permanent gift of Securities, the Donor(s) will not be able to request the Donee/Registered Holder to return the Securities OR THEIR VALUE to the Donor(s) in the future;
- the removal of worthless Securities from a registered plan may impact the book value and foreign content limits of the registered plan; and
- the Donor(s) should consult his/her/their/its own tax advisor with respect to any tax and/or foreign content ramifications of this gift;

**And Whereas** the Donor(s) understand(s) that it is his/her/their/its sole responsibility to determine whether the gift of the Securities constitutes a disposition within the meaning of the Income Tax Act (Canada) which would allow him/her/them/it to realize a capital loss, and any other ramifications relating to the gift of the Securities.

**Now therefore this Deed witnesses that:**

- The Donor(s) hereby acknowledge(s) and confirm(s) the above-noted recitals;
- The Donor(s) hereby willfully and irrevocably gift(s) the Securities to the Donee;
- The Donor(s) hereby direct(s) the Registered Holder to take any steps and to execute any documents to irrevocably gift the Securities to the Donee;
- The Registered Holder hereby acknowledges the directions set out in this Deed, as evidenced by the signature of the Branch Manager of the Registered Holder below; and
- The Donee hereby acknowledges acceptance of the gift of the Securities and of having received delivery of the Securities, as evidenced by the signature of the Designated Signing Person of the Donee below.

This Deed is executed on \_\_\_\_\_ of \_\_\_\_\_, 20 \_\_\_\_\_.

Witness

Witness

Donor

Donor (if jointly owned)

Scotia Capital Inc. Designated Signing Person

Forward the completed documents to:

ISS Reorganization Department  
23rd Floor, 40 King Street West