

CO-OWNER AUTHORIZATION

_____ [insert name of joint owner], a joint owner, is hereby authorized to execute and deliver a joint election with S Split Corp. under Section 85 of the *Income Tax Act* (Canada) or any other document or form required under any similar provincial legislation for and on behalf of the joint owners of The Bank of Nova Scotia common shares to be sold to S Split Corp.

Dated: _____

Name of Joint Owners – [Please print]

Signature of Joint Owners
