

PARTNERSHIP AUTHORIZATION

_____ [Insert name of partner], a partner of _____
_____ [insert name of partnership] (the “Partnership”) 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 Partnership in connection with the sale of The Bank of Nova
Scotia common shares to S Split Corp.

Dated: _____

Name of Partnership – [Please print]

Name of Partners - [Please print]

Signature of Partners

