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*A certified copy of an Order in Council
dated January 9, 2007*

ANNUAL REPORT

**LAW ENFORCEMENT JUSTIFICATION
PROVISIONS PURSUANT TO SECTION 25.3
OF THE *CRIMINAL CODE***

2007-15

The Governor in Council is pleased to appoint, confirm and ratify the actions of the following Ministers:

To be Acting Minister of Agriculture from 9:00 a.m. until midnight on Wednesday, December 27, 2006: the Honourable Ronald Chisholm;

To be Acting Minister of Fisheries and Aquaculture from 2:00 p.m. until 11:00 p.m. on Thursday, January 4, 2007: the Honourable Brooke Taylor; and

To be Acting Minister of Immigration, Acting Minister of Human Resources, Acting Minister responsible for the Public Service Commission, Acting Minister of Seniors, Acting Minister responsible for the Nova Scotia Liquor Corporation, Acting Minister responsible for the *Liquor Control Act*, Acting Minister responsible for the *Advisory Council on the Status of Women Act*, Acting Minister of Emergency Management, and to be responsible for any and all other duties assigned to that Minister from 7:10 a.m., Tuesday, January 9, 2007 until 1:58 a.m., Thursday, January 11, 2007: the Honourable Michael G. Baker, QC.

**For the period of February 1, 2005 through
January 31, 2006**

TABLE OF CONTENTS

- I. INTRODUCTION
- II. OVERVIEW OF THE LAW ENFORCEMENT JUSTIFICATION REGIME
- III. STATISTICS
 - i. Temporary Designation
 - ii. Authorizations for Specific Acts and Omissions
 - iii. Instances of Public Officers proceeding without senior official authorization
- IV. CONCLUSION

**ATTORNEY GENERAL OF NOVA SCOTIA
ANNUAL REPORT ON THE LAW
ENFORCEMENT JUSTIFICATION PROVISIONS**

1. INTRODUCTION

Sections 25.1-25.4 of the *Criminal Code* provide a limited justification for otherwise illegal acts and omissions committed by law enforcement officers (and those acting under their direction) while investigating an offence under federal law, enforcing a federal law, or investigating criminal activity.

Certified to be a true copy
sgd: Paul LaFleche
Paul LaFleche
Clerk of the Executive Council

The law enforcement justification provisions also establish a system of accountability under which the competent authority, the Attorney General of Nova Scotia, is required¹ to make public an annual report on the use of specific portions of the law enforcement justification provisions by members of the municipal police agencies designated by the Attorney General of Nova Scotia.

In particular, the Attorney General must report:

- how many times a senior official made temporary designations under the provisions;²
- how many times a senior official authorized a public officer to commit an act or omission that would otherwise constitute an offence, and that is likely to result in loss of or serious damage to property, or directed an agent to commit an act or omission that would otherwise constitute an offence;³
- how many times a public officer proceeded without such an authorization from a senior official, due to exigent circumstances;⁴
- the nature of the conduct being investigated in these instances;⁵ and
- the types of justified acts or omissions which would otherwise constitute offences committed in these instances.⁶

This report addresses use of specific portions of the law enforcement justification provisions from February 1, 2005 - January 31, 2006 for municipal police members designated by the Attorney General of Nova Scotia. The Minister of Public Safety and Emergency Preparedness (Canada) is responsible for and has reported on the same provisions for all members of the Royal Canadian Mounted Police.

II. OVERVIEW OF THE LAW ENFORCEMENT JUSTIFICATION REGIME

In April 1999, the Supreme Court of Canada's judgment in *R. v. Campbell and Shirose* declared that under the common law, police were not immune from criminal liability for criminal acts they committed during an investigation. The Court also stated that, "*if some form of public interest immunity is to be extended to the police... it should be left to Parliament to delineate the nature and scope of the immunity and the circumstances in which it is available.*"⁷

On December 18, 2001, Bill C-24, *An Act to Amend the Criminal Code* (Organized Crime and Law Enforcement), received Royal Assent. While most portions of Bill C-24 came into force on January 7, 2002, the law enforcement justification provisions, set out in sections 25.1-25.4 of the *Criminal Code*, were only proclaimed on February 1, 2002, to allow time for the training and preparation of law enforcement personnel.

The law enforcement justification provisions respond to the judgment in *Campbell and Shirose* by providing a limited justification for otherwise illegal acts and omissions committed by law enforcement officers (and others acting under their direction) while investigating an offence under federal law, enforcing a federal law, or investigating criminal activity. They also establish a system of accountability.

An essential element of the law enforcement justification provisions is that they apply to designated public officers only.⁸ In the case of RCMP members, the Minister of Public Safety and Emergency Preparedness (Canada) is the competent authority responsible for making designations.⁹ In the case of Municipal Police Officers in Nova Scotia, the Attorney General of Nova Scotia is the competent authority responsible for making designations. The Attorney General of Nova Scotia did not designate any public officers (in Nova Scotia municipal police officers potentially from eleven (11) different municipal police forces) during this reporting period, namely February 1, 2005- January 31, 2006.

The law enforcement justification provisions provide a designated public officer with a defence in law to the extent that his or her conduct is reasonable and proportional under the circumstances. Certain types of conduct, such as intentionally causing bodily harm, violating the sexual integrity of a person and willfully attempting to obstruct, pervert or defeat the course of justice, are excluded from the justification provisions.¹⁰

The Attorney General is responsible for designating a senior official, who then advises the Attorney General on public officer designations.¹¹ Under ordinary circumstances, only the Attorney General may issue public officer designations to municipal police members; however, in exigent circumstances, the senior official may make temporary public officer designations. The senior official may designate a public officer for a period of 48 hours or less if the senior official believes that due to exigent circumstances, it is not feasible for the Attorney General to designate a public officer and under the circumstances, the public officer would be justified in committing an act or omission that would otherwise constitute an offence.¹²

A public officer must receive a written authorization from the senior official for acts or omissions that would otherwise constitute an offence and that would likely result in loss of, or serious damage to, property, or for directing another person to commit an act or omission that would otherwise constitute an offence.¹³

A public officer may only proceed without a written authorization from a senior official for acts or omissions that would otherwise constitute an offence and that would likely result in loss of or serious damage to property, or for directing another person to commit an act or omission that would otherwise constitute an offence, under very limited circumstances. He or she must believe, on reasonable grounds, that the grounds for obtaining an authorization exist, but it is not feasible under the circumstances to obtain the authorization, and that the act or omission is necessary to:

- preserve the life or safety of a person;
- avoid compromising the identity of a public officer acting in an undercover capacity, a confidential informant, or a person acting covertly under the direction and control of a public officer; or
- prevent the imminent loss or destruction of evidence of an indictable offence.¹⁴

III. STATISTICS

I. Temporary Designations

Paragraphs 25.3(1)(a), (d) and (e) of the *Criminal Code* require the following information to be made public:

- The number of temporary public officer designations made by the senior official.¹⁵
- The nature of the conduct being investigated in these cases.
- The nature of the justified acts or omissions, which would otherwise constitute offences, that were committed by the designated public officer.

From February 1, 2005 through January 31, 2006, there were no designations made by senior officials.

II. Authorizations for Specific Acts and Omissions

Paragraphs 25.3(1)(b), (d) and (e) of the *Criminal Code* require the following information to be made public:

- The number of cases in which the senior official:
 - ▶ authorized a public officer to commit a justified act or omission that would otherwise constitute an offence and that would likely result in loss of or serious damage to property, or
 - ▶ authorized a public officer to direct another person to commit a justified act or omission that would otherwise constitute an offence.¹⁶
- The nature of the conduct being investigated in these cases.
- The nature of the justified acts or omissions, which would otherwise constitute offences, that were committed.

From February 1, 2005 through January 31, 2006, no authorizations were granted for directing another person to commit a justified act or omission that would otherwise constitute an offence.

From February 1, 2005 through January 31, 2006, no authorizations were granted to public officers to commit justified acts or omissions that would otherwise constitute offences and that would likely result in loss of or serious damage to property.

III. Instances of Public Officers Proceeding Without Senior Official Authorization

Paragraphs 25.3(1)(c), (d) and (e) of the *Criminal Code* require the following information to be made public:

- The number of times that public officers proceeded without the senior official's authorization, based on reasonable grounds to believe that the grounds for obtaining an authorization existed and that the justified act or omission that would otherwise constitute an offence was necessary due to exigent circumstances.¹⁷
- The nature of the conduct being investigated when public officers proceeded in this manner.
- The nature of the justified acts or omissions, which would otherwise constitute offences that were committed when the public officers proceeded in this manner.

From February 1, 2005 through January 31, 2006, no public officers proceeded without the senior official's written authorization in these circumstances.

IV. CONCLUSION

Between February 1, 2005 and January 31, 2006, no powers under the law enforcement justification provisions have been exercised by municipal police in Nova Scotia.

Nova Scotia's focus regarding the law enforcement justification provisions has been on learning from and building upon the implementation experience of the Minister of Public Safety and Emergency Preparedness (Canada) and the RCMP. We have moved forward in 2004-2005 offering training to municipal police which resulted in very limited designations which subsequently expired in 2006. Despite the designations, no powers under the law enforcement justification provisions have been exercised, indicating that the local municipal forces are approaching their provisions cautiously, consistent with the training provided.

Signed this 5th day of January, 2007.

Sgd: *Murray Scott*
Murray Scott, M.B.
Minister of Justice & Attorney General
of Nova Scotia

Endnotes

¹ Criminal Code of Canada, R.S.C. 1985, c. C-45, section 25.3 [hereinafter Code].

² Ibid., subsection 25.1(6).

³ Ibid., paragraph 25.1(9)(a).

⁴ Ibid., paragraph 25.1(9)(b).

⁵ Ibid., paragraph 25.3(1)(d).

⁶ Ibid., paragraph 25.3(1)(e).

⁷ *R. v. Campbell and Shirose*, [1999] 1 S.C.R. 565.

⁸ Code, *supra* note 1, paragraph 25.1(8)(b).

⁹ Ibid., paragraph 25.1(1)(a).

¹⁰ Ibid., paragraph 25.1(8)(c).

¹¹ Ibid., subsections 25.1(1) and 25.1(5).

¹² *Ibid.*, subsection 25.1(6).

¹³ Ibid., paragraph 25.1(9)(a).

¹⁴ Ibid., paragraph 25.1(9)(b).

¹⁵ Ibid., subsection 25.1(6).

¹⁶ Code, *supra* note 1, paragraph 25.1(9)(a).

¹⁷ Ibid., paragraph 25.1(9)(b).

Notice of Dissolution Co-operative Associations Act

As required by the *Co-operative Associations Act*, Section 45(3), Chapter 98 of the Revised Statutes 1989, amended 2001, take notice that the following co-operatives have not answered a second letter asking whether the co-operative is carrying on business or in operation:

Cape Blue Roads and Services Co-operative Limited . . .
..... #3094613
Day Vendors Co-operative of the Halifax Market
Limited #3110375

Take notice that at the expiration of one month from the date of this notice these co-operatives will, unless cause is shown to the contrary, be struck off the register and the association dissolved.

Ronald Skibbens
Inspector of Co-operatives

IN THE MATTER OF: The *Companies Act*,
Chapter 81, R.S.N.S., 1989, as amended;
- and -

IN THE MATTER OF: An Application by
1111194 Nova Scotia Limited for Leave to
Surrender its Certificate of Incorporation

NOTICE is hereby given that 1111194 Nova Scotia Limited intends to make an application to the Registrar of Joint Stock Companies for leave to surrender its Certificate of Incorporation.

DATED this 15th day of December, 2006.

William L. MacInnes
Solicitor for 1111194 Nova Scotia Limited

064 January 10-2007

IN THE MATTER OF: The *Companies Act*,
Chapter 81, R.S.N.S., 1989, as amended;
- and -

IN THE MATTER OF: An Application by
3191273 Nova Scotia Company for Leave to
Surrender its Certificate of Incorporation

NOTICE IS HEREBY GIVEN that 3191273 Nova Scotia Company intends to make an application to the Registrar of Joint Stock Companies for leave to surrender its Certificate of Incorporation.

DATED this January 10, 2007.

Charles S. Reagh
Stewart McKelvey Stirling Scales
Solicitor for 3191273 Nova Scotia Company

031 January 10-2007

IN THE MATTER OF: The *Companies Act*,
Chapter 81, R.S.N.S., 1989, as amended;
- and -

IN THE MATTER OF: An Application by
Delightful Times Daycare Incorporated for
Leave to Surrender its Certificate of Incorporation

NOTICE is hereby given that Delightful Times
Daycare Incorporated intends to make an application to
the Registrar of Joint Stock Companies for leave to
surrender its Certificate of Incorporation.

DATED this 10th day of January, 2007.

Sean Rooney
Quackenbush Thomson & Robbins
Solicitor for Delightful Times Daycare Incorporated

066 January 10-2007

IN THE MATTER OF: The *Companies Act*,
being Chapter 81 of the Revised Statutes of
Nova Scotia, 1989, as amended
- and -

IN THE MATTER OF: The Application of
H. S. Lively Holdings Limited for Leave to
Surrender its Certificate of Incorporation

NOTICE

H. S. LIVELY HOLDINGS LIMITED hereby gives
notice pursuant to the provisions of Section 137 of the
Companies Act (Nova Scotia) that it intends to make
application to the Nova Scotia Registrar of Joint Stock
Companies for leave to surrender its Certificate of
Incorporation.

DATED at Halifax, Halifax Regional Municipality,
Province of Nova Scotia, this 9th day of January, 2007.

Karen M. Gardiner
McInnes Cooper
Barristers & Solicitors
5151 George Street, Suite 1600
Halifax NS B3J 2N9
Solicitor for H. S. Lively Holdings Limited

073 January 10-2007

IN THE MATTER OF: The *Companies Act*,
Chapter 81, R.S.N.S., 1989, as amended
- and -

IN THE MATTER OF: The Application of
Port Hawkesbury Pharmacy Limited for
Leave to Surrender its Certificate of Incorporation

NOTICE

PORT HAWKESBURY PHARMACY LIMITED
hereby gives notice pursuant to the provisions of Section
137 of the *Companies Act* that it intends to make
application to the Nova Scotia Registrar of Joint Stock
Companies for leave to surrender its Certificate of
Incorporation.

DATED the 10th day of January, 2007.

Joseph A. F. Macdonald
McInnes Cooper
Summit Place, 6th Floor
1601 Lower Water Street
Halifax NS B3J 3P6
Solicitor for Port Hawkesbury Pharmacy Limited

072 January 10-2007

FORM A

CHANGE OF NAME ACT
Notice of Application for Change of Name

NOTICE is hereby given that an application will be
made to the Registrar General for a change of name,
pursuant to the provisions of the Change of Name Act, by
me: **Wasan Saib Mejbek Al Saadi** of 107 Feruz Crescent
in Halifax, in the Province of Nova Scotia as follows:

To change my minor unmarried child's name from
Shahad Amar Ghalib Mejbek Amar to **Shahad
Amar Ghalib Mejbek**.

DATED this 4th day of January, 2007.

Wasan Al Saadi
(Signature of Applicant)

041 January 10-2007

FORM A

CHANGE OF NAME ACT
Notice of Application for Change of Name

NOTICE is hereby given that an application will be made to the Registrar General for a change of name, pursuant to the provisions of the Change of Name Act, by me: **Theresa Ann Kroeger** of 49 Barry Crescent in Herring Cove, in the Province of Nova Scotia as follows:

To change my minor unmarried child's name from **Steven Daniel MacKenzie** to **Steven Daniel Kroeger**.

DATED this 8th day of January, 2007.

Theresa A. Kroeger
(Signature of Applicant)

042 January 10-2007

FORM A

CHANGE OF NAME ACT
Notice of Application for Change of Name

NOTICE is hereby given that an application will be made to the Registrar General for a change of name, pursuant to the provisions of the Change of Name Act, by me: **Lauren Kathleen Schnare** of 211 Willett Street in Halifax, in the Province of Nova Scotia as follows:

To change my name from **Lauren Kathleen Schnare** to **Lauren Kathleen O'Connor**.

DATED this 5th day of January, 2007.

Lauren O'Connor
(Signature of Applicant)

036 January 10-2007

FORM A

CHANGE OF NAME ACT
Notice of Application for Change of Name

NOTICE is hereby given that an application will be made to the Registrar General for a change of name, pursuant to the provisions of the Change of Name Act, by me: **Salam Ali Iskandar Yari** of 8 Ahmadi Crescent in Bedford, in the Province of Nova Scotia as follows:

To change my name from **Salam Ali Iskandar Yari** to **Salam Ali Iskandar Yari Alkenane**

My minor unmarried children's names:

- a) from **Ali Salam Ali Iskandar Yari** to **Ali Salam Ali Iskandar Yari Alkenane**
- b) from **Youssef Salam Ali Iskandar Yari** to **Youssef Salam Ali Iskandar Yari Alkenane**

- c) from **Zeinab Salam Ali Iskandar Yari** to **Zeinab Salam Ali Iskandar Yari Alkenane**
- d) from **Fatima Salam Ali Iskandar Yari** to **Fatima Salam Ali Iskandar Yari Alkenane**
- e) from **Raghad Salam Ali Iskandar Yari** to **Raghad Salam Ali Iskandar Yari Alkenane**.

DATED this 4th day of January, 2007.

Salam Ali Iskandar Yari
(Signature of Applicant)

065 January 10-2007

NOTICE is hereby given pursuant to Section 7 of the *Corporations Registration Act* ("the Act"), that the following companies have made default in payment of the annual registration fee due November 30, 2006 and the Certificates of Registration issued to each of them under the Act are hereby revoked by the Registrar of Joint Stock Companies as of January 4, 2007.

1052544 ONTARIO LIMITED
1203084 ALBERTA LIMITED
2002272 CANADA INC.
2307201 NOVA SCOTIA LIMITED
2365174 NOVA SCOTIA LIMITED
2449058 NOVA SCOTIA LIMITED
2508804 NOVA SCOTIA LIMITED
2976820 CANADA INC.
3013910 NOVA SCOTIA LIMITED
3024502 NOVA SCOTIA LIMITED
3033514 NOVA SCOTIA LIMITED
3035391 NOVA SCOTIA LIMITED
3035605 NOVA SCOTIA LIMITED
3036396 NOVA SCOTIA LIMITED
3050111 NOVA SCOTIA LIMITED
3050199 NOVA SCOTIA LIMITED
3061172 NOVA SCOTIA LIMITED
3061976 NOVA SCOTIA LIMITED
3071048 NOVA SCOTIA LIMITED
3082531 NOVA SCOTIA LIMITED
3083126 NOVA SCOTIA LIMITED
3083239 NOVA SCOTIA LIMITED
3083581 NOVA SCOTIA LIMITED
3083870 NOVA SCOTIA LIMITED
3095110 NOVA SCOTIA INC.
3095111 NOVA SCOTIA LIMITED
3095418 NOVA SCOTIA LIMITED
3095510 NOVA SCOTIA LIMITED
3095544 NOVA SCOTIA LIMITED
3095617 NOVA SCOTIA LIMITED
3103262 NOVA SCOTIA LIMITED
3106334 NOVA SCOTIA LIMITED
3109332 NOVA SCOTIA LIMITED
3110612 NOVA SCOTIA LIMITED
3111671 NOVA SCOTIA LIMITED
3111771 NOVA SCOTIA LTD.
3112755 NOVA SCOTIA COMPANY
3112772 NOVA SCOTIA LIMITED

3114351 NOVA SCOTIA LIMITED
3114713 NOVA SCOTIA LIMITED
3115511 NOVA SCOTIA LIMITED
4U MEATS LTD.
A & R AUTO SALES & REPAIR LIMITED
ABLE REALTY INC.
ABRACADABRA 2003 FISHERIES LIMITED
ADMIRAL RECYCLING LIMITED
ALDRIC HOLDINGS LIMITED
AMA PROPERTY MANAGEMENT AND INVESTMENTS LIMITED
AMK CURTIS COMPANY LIMITED
AMKE HOLDINGS LIMITED
ANCHOR PLUMBING & HEATING LIMITED
ANNAPOLIS VALLEY HOME LEISURE LIMITED
APB MANAGEMENT INC.
ARMVIEW GRILL COMPANY LIMITED
ATLANTIC INSTITUTE FOR TEACHING ESL & CHINESE LTD.
ATLANTIC PLAY THERAPY CENTRE LIMITED
ATLAS SHIPPING CO., LIMITED
AUCTION NETWORK INC.
B & A MYATT HOLDING COMPANY LIMITED
B.P. MECHANICAL INCORPORATED
BALCAN PLASTICS ATLANTIC LTD.
BARRIAN DEVELOPMENTS LIMITED
BAY CHALLENGER LIMITED
BELL BAY GOLF DEVELOPMENTS INCORPORATED
BEN EOIN BEACH LIMITED
BIRCHHILL LOGGING LIMITED
BIRDS EYE VIEW RECYCLING LIMITED
BLACK FOREST TRUCKING LIMITED
BLUENOSE INVESTORS, INC.
BOOKS ARE FUN, LTD.
BOYD'S MOVING & STORAGE (N.S.) LIMITED
BRAESHORE INVESTMENTS LTD.
BRIDGEPORT AGENCIES LTD.
BRIGHT FUTURE INVESTMENTS INC.
BROMAC FIRE & SAFETY LIMITED
BROTHERS ENVIRONMENTAL SAFETY TRAINING CO. LTD.
BUNCHBERRY NURSERIES INCORPORATED
CANWORLD CONTRACTING INCORPORATED
CAPPS CORROSION AND ABRASION POLYMERIC PROTECTION SYSTEMS INCORPORATED
CAR NOVA SCOTIA INVESTMENTS LIMITED
CARMICHAEL'S TRACTOR AND EQUIPMENT LIMITED
CARTER'S CONSULTING FIRM LIMITED
CENTUM HEWMAC MORTGAGE CENTRE INC.
CENTURY PROPERTY MANAGEMENT INC.
CENVEO CANADA LEASING COMPANY INC.
CEOL COMMUNICATIONS INC.
CHARITABLE AID (CANADA) CORP.
CHARLES ERIC MACDONALD, SALES ASSOCIATE LIMITED
CHELSEA MANAGEMENT SERVICES INCORPORATED
CHEMICAL HOUSE (NOVA SCOTIA) INC.
CHEZ TARA LIMITED
CLARINGTONFUNDS INC.
CLEARLINK FINANCIAL SERVICES LTD./SERVICES FINANCIERS CLEARLINK LTEE
COLLECTATHON HOLDINGS LIMITED
CONTAMINATION CONTAINMENT TECHNOLOGY INC.
CORE ESTATES LIMITED
COWAN PLACE LIMITED
CROWN CANDLES (CANADA) LIMITED
D.S. ROBB HOLDINGS INC.
DAVID RANDALL ENTERPRISES LIMITED
DAVID WILSON HOLDINGS LIMITED
DDM FRAMING LTD.
DEEPWATER N.S. OFFSHORE & SUBSEA CONSULTING LTD.
DIAMOND WALLYWOODS INCORPORATED
DIRECTORY DISTRIBUTING ASSOCIATES LIMITED
DIRTEE DEEDS CONTRACTORS LIMITED
DISCOVERY INVESTMENTS LIMITED
DOCK 'N DORY INCORPORATED
DR. ALLAN S. MACDONALD INCORPORATED
DR. CHARL J. BADENHORST MEDICINE INCORPORATED
DR. J. BLACKMAN PHYSICIAN INCORPORATED
DR. MAI RIIVES INCORPORATED
DR. SANDRA PEACOCK FAMILY PHYSICIAN INCORPORATED
DR. SYED NAQVI INCORPORATED
EASTERN DISHWASHING PRODUCTS LIMITED
EASTERN SHORE EXCAVATING AND FOUNDATIONS LTD.
EASTERN STAR SEA SERVICES LIMITED
EVERGREEN PLAZA INCORPORATED
FAMILY MOTORS INC.
FAVORITE PROPERTIES LIMITED
FIRST TIME HOME OWNERSHIP PROGRAM INCORPORATED
FITNESS CITY INCORPORATED
FLOATING ROCK MEDIA INC.
FORDINGBRIDGE CONSULTANTS LIMITED
FUTURE HOMES INC.
G. & F. ROBERTS JEWELLERY REPAIRS LIMITED
G. A. P. ENTERPRISES LIMITED
GAREX CONSULTANTS INTERNATIONAL INCORPORATED
GENEVIEVE HOLDINGS ULC
GLACE BAY CYCLE & MOTOR COMPANY LIMITED
GLACE BAY FISHERIES LIMITED
GLOBAL ELECTRIC LIMITED
GLOBAL VIDEO INCORPORATED
GLOBE PLAN INVESTMENTS LIMITED
GREG MCNEIL ENTERPRISES INC.
GUS TECHNOLOGIES INC.
HALIFAX JANITORIAL & MAINTENANCE INC.
HAMMOX HOLDINGS LIMITED
HARBOUR CITIES VETERINARY HOSPITAL LIMITED
HARELA HOLDINGS LIMITED
HEZ'S CRAFTS & CONCESSIONS LIMITED
HIGHLAND ADVENTURES INCORPORATED
HOLKOR CONSTRUCTION LIMITED
HOLLOWAY CAPITAL CORPORATION
HYNES SALES AGENCY LIMITED
ICG - CANADA HOLDINGS COMPANY
INNIS INNOVATIONS INC.
INTEGRATED SHELLFISH COMPANY INC.
IONA LOGGING ENTERPRISES (2003) LIMITED
ISLAND AUTO LEASING & SALES LIMITED
IVEY INTERNATIONAL INC.
J & R CONSULTANTS INCORPORATED
J.D. COMPUTING TECHNOLOGIES INCORPORATED
J.R.W. FARMS LIMITED
JACK WEBB MANAGEMENT SERVICES INCORPORATED
JOLLEY COUNTRY ADVENTURES LIMITED
JYM LINE PRODUCTS LIMITED

K & D UNITED SAFETY SERVICES LTD.
K-9 SOLUTIONS INC.
KAP SALON INC.
KELMAC INVESTMENTS LIMITED
KEMP-CAR LIMITED
KRINOS INVESTMENTS LIMITED
KRS DEVELOPMENTS INC.
L & G STEVENS HOLDINGS LTD.
LA CHUISINE LTD.
LABRADOR FISHING COMPANY LIMITED
LAURON ENTERPRISES INCORPORATED
LEWIS CRAFT CORPORATION
LGL OCCASIONS LIMITED
LIKELY MEDIA DESIGN LIMITED
LIPODERM PHARMACEUTICALS LTD.
LIVERPOOL BOWLING CENTRE LIMITED
LOMAR LIMITED
LOUGH HOLDINGS LIMITED
LZ HOLDINGS LIMITED
M. POWER MARKETING & RESEARCH INCORPORATED
M.C. PROPERTY MANAGEMENT LIMITED
MADER'S COVE COTTAGES INC.
MARITIME HVAC INC.
MARLIN GROUP INVESTMENTS LIMITED
MARYJANES CLOTHING LIMITED
MC GEORGE ST. SERVICES LIMITED
MCCREADY CONSULTING INCORPORATED
MCKENZIE GATE LIMITED
MEADOWLAND AUCTIONS LTD.
MEDLEA INCORPORATED
MEROSE HOLDINGS LIMITED
MHA - CANADA HOLDINGS COMPANY
MI'KMAWEY MEDIA PRODUCTIONS INC.
MIKE'S GOLF WORLD LIMITED
MILTECH CONSTRUCTION LIMITED
MPV CAPITAL INC.
MRK D'ENTREMONT HOLDINGS LIMITED
MURPHY MOTOR SALES LIMITED
MYRACL LIMITED
N.S.D. SALES AGENCY LIMITED
NEW DIMENSIONS TRAVEL AND TOURS LTD.
NOMA COMPANY
NOMINEE WELCOMING CENTER LTD.
NOVA ELITE FISH FARM LIMITED
NOVA LOBSTER LTD.
NOVA NEW ENGLAND LIMITED
NOVO PHARMACEUTICALS (N.S.) COMPANY
NU-VIEW CONTRACTING LIMITED
OCEAN FITNESS CENTRE LIMITED
OXBOW CANADA SALES COMPANY
OXYGEN SECURITY INC.
P & G OIL AND GAS CANADA INC.
P.C. COOK M.D. INCORPORATED
P.M.W. CONSTRUCTION LIMITED
PANACHE FINE CABINETRY LIMITED
PARK PLACE ENTERTAINMENT SCOTIA LIMITED
PATHFINDER TECHNOLOGY INC.
PATSHEL AGENCY INCORPORATED
PERFECT PRODUCTIONS LIMITED
PHOENICIA SPECIALTY FOODS LIMITED
PICK 'N' GROW GREENHOUSES INCORPORATED
PLASTEC WELDING LIMITED
PLASTIC WORLD & DESIGN LIMITED
PMC FORESTRY LIMITED
PNG INC.
PORTUGUESE LADY FISHERIES LIMITED
PROCESS CONSTRUCTION & FABRICATION
INCORPORATED
QUARTEXX INTEGRATED SOLUTIONS LTD.
R.D. MACKNIGHT INVESTMENTS LIMITED
RAND AUTO ELECTRIC (HALIFAX) LIMITED
RICHARD R. JOHNSON HOLDINGS LTD.
ROBVAL DEVELOPMENTS LIMITED
ROCKWATER MARINE INDUSTRIES INCORPORATED
ROOP FAMILY HOLDINGS INC.
ROSE STREET APARTMENTS LIMITED
ROSSCO HOLDING COMPANY LIMITED
ROSSIGNOL SALES LIMITED
RYSE PRODUCTIONS INC.
S. S. J. HOLDINGS LIMITED
SABLE FACILITIES MANAGEMENT SERVICES LIMITED
SAM'S AUTO & HOUSE GLASS REPLACEMENT LIMITED
SANDDOLLAR ANALYTICS INC.
SANIBEL HOLDINGS LIMITED
SAWLOR INVESTMENTS LTD.
SCOTIA TUXEDOS INCORPORATED
SEA LEVEL FISHERIES LIMITED
SHANTOM TOURIST COMPLEX LIMITED
SHELL AMERICAS FUNDING (CANADA) ULC
SIDELINES DINING ROOM & LOUNGE LIMITED
SILVERLINE CARRIERS LIMITED
SMARTUP BUSINESS TECHNOLOGY, LTD.
SOBHANI TRADING INC.
SOCIETE GENERALE (CANADA)
SOUTH OF THE BORDER IMPORTS INCORPORATED
SOUTH OHIO PROPERTIES INC.
SPAR MARINE LIMITED
SPECIALTY ENERGY SYSTEMS LIMITED
SPRING INTEGRATED HEALTH SERVICES LIMITED
STAN LEBLANC INVESTMENTS LIMITED
SUBSURFACE IMAGING TECHNOLOGY LIMITED
SUPERIOR GLASS AND WINDSHIELD REPAIR COMPANY
LIMITED
T & G HOLDINGS LIMITED
TAN'S FAMILY RESTAURANT LIMITED
TANRIGHT INC.
TARGET PRECISION BEARINGS LIMITED
TEXOKCAN EXTREME INC.
THE CLAY FACTORY BISQUEWARE PRODUCTS LIMITED
THE COTTARS INC.
THE MODEL TUXEDO COMPANY LIMITED
THE MONSTER PRODUCTIONS INCORPORATED
THOMSON MULTIMEDIA LTD./THOMSON MULTIMÉDIA
LTÉE.
THRN LIMITED
TKT CANADA INC.
TOC ENERGY INTERNATIONAL ULC
TOM MOIR ENTERPRISES LIMITED
TRIAD DIET OF SOULS PRODUCTIONS LTD.
TRIO HOLDINGS LIMITED
TRIPLE R INVESTMENTS LIMITED
TYLER AND GIRLS FISHERIES LIMITED
TYLER CONSTRUCTION LIMITED
URBAN CRUSH CLOTHING LIMITED
VELSOFT INTERACTIVE INCORPORATED
VMP HOLDINGS INC.
VOICES IN TIME INC.
WEDGEPORT HYDRAULICS MOBILE LIMITED

WINDERMERE FARMS LIMITED
ZALOR ENTERPRISES LIMITED

DATED at Halifax, Province of Nova Scotia, on
January 4, 2007.

Registry of Joint Stock Companies
Kerry H. MacLean, Registrar

NOTICE is hereby given pursuant to Section 16 of the *Partnerships and Business Names Registration Act* ("the Act"), that the following Partnerships have made default in payment of the annual registration fee due November 30, 2006 and the Certificates of Registration issued to each of them under the Act are hereby revoked by the Registrar of Joint Stock Companies as of January 4, 2007.

7157 QUINPOOL ROAD REALTY
A. R. LANGILLE PLUMBING & HEATING
ABACUS BUSINESS SOLUTIONS
ABERCROMBIE DRIVING RANGE
ABHAINN MOR PROPERTIES
ABORIGINAL ENVIRONMENTAL CONSULTING
ABOUT IMAGE PHOTOGRAPHY
ABSOLUTE POWER SERVICES
ABSOLUTE TANNING
ACME CLEANERS
ADVANCED ALTERNATIVES ENERGY & FUELS
AFFORDABLE WEB DESIGN
ALBERT'S MOTEL
ALLEN'S EXECUTIVE MANAGEMENT SERVICES
ALLOY CONCEPTS PRECISION MACHINING
ALLSTAR AUTO CENTRE
AMERICANADA MAIL AGENT
ANGEL FORCE DEFENSIVE TACTICS
ANMS DELIVERY SERVICE
ANNIE MAE'S GOURMET FOOD & GIFTS
ANTHONY'S RENO'S & REPAIRS
ART'S SMALL ENGINE REPAIR
ATLANTIC GLUTEN FREE SHOP
ATLANTIC INSTITUTIONAL FURNITURE AND PEWS
AUTO-MATION MOTORS & MARINE
B & B STORAGE
B & C GIFTS & CRAFTS
B & L BUY AND SELL USED EQUIPMENT
B C HOLDINGS
B&F HUGHES INTERPRISES AND CONTRACTORS
B-MACK CLEANING SERVICES
B.J. GARDENS
B.R. HARTLING TRUCKING
BABIN OUTSOURCE SOLUTIONS
BAIRD'S WELL DRILLING
BATEMAN
BEAR RIVER VINEYARDS
BEWITCHED CLEANING SERVICES
BLAIKIE HOUSE BED AND BREAKFAST AND TEA ROOM
BLAISE MACDONALD & ASSOCIATES
BLUE SEA DEVELOPMENTS
BLUENOSE PAINTING AND CONSTRUCTION
BOUNCE "N" PLAY INFLATABLE PLAY AREAS

BRIA'S TRUCK HOUSE
BRISTOL-MYERS SQUIBB PHARMACEUTICAL GROUP
HOSPITAL DIVISION/GROUPE PHARMACEUTIQUE
BRISTOL-MYERS SQUIBB DIVISION HOSPITALIERE
BRISTOL-MYERS SQUIBB PHARMACEUTICAL GROUP
ONCOLOGY DIVISION/SPECIALTY MARKETS/GROUPE
PHARMACEUTIQUE BRISTOL-MYERS SQUIBB
DIVISION ONCOLOGIE/MARCHE DES SPECIALITIES
BY INVITATION ONLY
C K CLEANERS
C&M HOME COMMUNICATION SOLUTIONS
CABS R US
CALLA LILY VICTORIAN TEA ROOM
CAM SPEED MOTORS
CANNING VILLAGE MEAT MARKET
CANTLEY RESTORATIONS
CAROL-LINE DESIGN
CARROLL CABINETRY
CARRUTHERS PHOTOGRAPHY
CASA ROMA RISTORANTE
CATSSPA
CCT SHEET METAL
CENTRAL BARBER SHOP
CFM ROOFING
CHAPMAN COMPUTER SERVICE
CHARLES JAMIE DEAN MASSAGE THERAPIST
CHERISHED DESIGNS HANDCRAFTED JEWELRY
CHRIS' MOBILE MAINTENANCE SERVICES
CHRISANNA'S PARCEL PICK UP
CHRISSY'S TRADING POST
CHURCH WOODWORKERS
CLASSIC KITCHEN TREATS
CLASSY CANINE DOG GROOMING
CM WINDOWS
COLDPRO SERVICES
COMMCONNECT - CABLING SOLUTIONS
COOL DRAGONS COMPUTING
CORPORATE PLANNING ASSOCIATES
COTTAGE ON BEAUTIFUL COVE
COURTESY TAXI
CREST MANAGEMENT CONSULTING
CUBA CARIBBEAN FARMS ORGANICS OF CANADA
D & D MASONRY
D.M.K. MECHANICAL SERVICES
DARCOM PC SERVICES
DARGIE PLAZA CONVENIENCE
DARRYL JAMES EDITORIAL PHOTOGRAPHER
DARTMOUTH FOUNDERS CORNER CONDOMINIUMS
DAVIES MARITIME WELDING SERVICES
DELLA PERLA PEARL JEWELLERY
DEMENTIAGUIDE INTERACTIVE SOFTWARE
DETAILS NAIL STUDIO
DISCORPORATE MUSIC
DISCREET RETRACTABLE SCREEN DOORS & WINDOWS
DIXON WALLACE TAX SERVICES
DLA PRODUCTIONS
DMH INTERTRANSITION CONSULTING
DNS NETWORK SOLUTIONS
DO IT AND IT'S DONE CHIMNEY SWEEPS AND REPAIRS,
MOVING & SNOW REMOVAL
DOCUMENT MANAGEMENT TECHNOLOGY ATLANTIC
DOUBLE BB FARMS
DOUBLE C CREATIONS
DOUG O'CONNELL ELECTRICAL

DRAGONFLY BASKETRY
 DREAM HOLDER DISTRIBUTORS
 DREAMY CHOCOLATE PROMOTIONS
 DUNN'S SMALL TRACTOR SERVICES
 DUST BYTES -ELECTRONIC WORKSTATION
 SANITATION
 DYNAMIC DOGS TRAINING & BEHAVIOR SOLUTIONS
 DYSTAR
 E.R.'S/WANDER'S LOUNGE
 EAGLE FEATHER COURIER
 EAST RICHMOND DRYWALL
 EASTERN PARADISE POOLS AND SPAS
 EASY TOUCH DRIVING AND TRAINING SCHOOL
 EL'S CLASSIC & ANTIQUE AUTOS
 ELITE HOME CARE
 ELLINGWOOD ROOFING
 ELLSWORTH INVESTMENTS
 EQUIPMENT LOCATORS
 ESTHETICS ON THE GO
 ESTIA PROPERTY SERVICES
 EVA & ARCELI CUSTOM SEWING, UNISEX DESIGNER
 CLOTHING ALTERATION, REPAIRS & DRAPERIES,
 MANICURE & PEDICURE
 EVERYWHERE SIGNS
 EXIT ZERO (E. O.) PRODUCTIONS
 EXPRESSIONS OF LOVE WITH CARDS & FLOWERS
 F.G. REALTY DEVELOPMENTS
 FAB4STORE
 FADE TO BLACK SALES AGENCY
 FAST FREIGHT LUMPING
 FAX 4 MUSIC PRODUCTIONS
 FINANCIAL SUCCESS STRATEGIES
 FINE INNS AND ADVENTURES OF NOVA SCOTIA
 FLAMING PEAR SOFTWARE
 FLUSHING WING KENNELS
 FOX HOLLOWCHILDCARE CENTRE
 FRIENDS FOREVER CRAFTS
 FROM BELLIES TO BABES PRENATAL PRODUCTS &
 SERVICES
 FUNDY GOLD MINES ROCK SHOP
 G POWER CONSTRUCTION
 G. WHITE CLEANING
 GAETZ CUSTOM HOMES
 GALLAHUE'S SNOW CLEARING
 GARY MCEWEN ELECTRICAL SERVICES
 GAWA PROPERTY SERVICES
 GEEKS COMPUTER SERVICES
 GEORGE CHISHOLM HEALTH DISTRIBUTORS
 GEORGIE'S SHUTTLE SERVICES
 GLENJWILLIAMS SALES CONSULTING AND TRAINING
 GLORIA'S VARIETY
 GOLDWATER SEAFOODS
 GOOD TIMES ARE HAIR
 GOODMAN & COMPANY, INVESTMENT COUNSEL
 GOTIME
 GOTTINGEN STREET FURNITURE BUY & SELL
 GR'S AUTOBODY
 GRABBA...CONVENIENCE STORE
 GRAMECO PIPELINE SPECIALIST UTILITY SPECIALIST
 (NIMBY)
 GRANDMA & GRANDPA'S SENIORS CARE
 GRANT DICKIE ANTIQUES
 GRATIFYING GOODIES
 GREEN-LEA QUALITY CLEANING
 GREG MURPHY TRUCKING
 GROUND FORCE PROPERTY SERVICES
 H & RLIMO
 H.M.M. INVESTMENTS
 HAIR & BEYOND
 HALIBURTON & WHITE
 HALIBURTON & WHITE GROUP
 HAWKEYE HOME SAFETY ASSESSMENTS
 HEALING HELPING HANDS, REIKI FOR EVERYONE
 HEART OF THE HIGHLANDS DANCE SUPPLIES
 HEARTLAND SERVICES
 HEATHER MACLEOD - ATHLETIC THERAPY &
 ALTERNATIVES
 HELPING HANDS COMPUTER SERVICES
 HEMP BASICS
 HIK TRANSMISSION & AUTO SUPPLY
 HUGHIE'S TAXI
 IFROGIT TRANSLATION
 IHF INVESTMENT HOLDINGS
 INSPIRED GRAPHICS
 IRWIN LAKE CHALETs
 J.P. GRAY'S PROFESSIONAL PAINTING
 J.W. HATT CONSTRUCTION
 J.W.C. CONSULTING
 J.W.P FRASER CONTRACTING
 JACKIE'S PET SERVICES
 JANI-SAN MANAGEMENT
 JBC HEALTH PROMOTION
 JESSY'S PIZZA - CLAYTON PARK
 JNA SOLUTIONS
 JO-ANN'S MARKET PLACE
 JOCELYN'S ADMINISTRATIVE SERVICES
 JOED DISTRIBUTING
 JOEL MORRIS DELIVERY SERVICE
 JUNE'S HAIR STUDIO
 K & S AROMATHERAPY & REFLEXOLOGY CENTRE
 KATTUK EXPEDITIONS
 KAVON POKER
 KCB PAINTING & YARD WORKS
 KEITH GIBBONS SALES
 KINGS COUNTY MOBILE MASSAGE
 KINGSPORT BUSINESS SERVICES
 KJ TRONICZ
 KNOWLES INTERIOR STAIRWAYS
 KNUCKLES PRODUCTIONS
 L & M AUTO CENTRE
 LABRIDGE KENNELS
 LASRUK JEWELRY CONSULTANTS
 LAURENA'S HAIR SALON
 LE GROUPE HALIBURTON & WHITE
 LEATHER-N-LACE ADULT NOVELTY SHOP
 LEVESQUE ROOFING & CONSTRUCTION
 LIFEFORCE FITNESS
 LIGHTKEEPER'S KITCHEN & GUEST HOUSE
 LIQUID BRONZE SUNLESS TANNING
 LITTLE DIPPER EXCAVATION
 LONE STAR PAINTING
 LUCKY DOLLAR PRINTING
 M & I FOOD SERVICES
 MACNEILL & ASSOCIATES RESOURCE PLANNING &
 MAPPING
 MACONDO ENTERTAINMENT
 MADONNA'S DAIRY
 MAGGIE LUCAS PHOTOGRAPHY

MAHOGANEY MARCIAL EVENT SPECIALISTS
MANOR CUSTOM HOMES
MAPLE LEAF MUSIC SCHOOL
MAPLEWAY FARM
MARISTONE ENVIRONMENTAL
MASS HOUSE FARM BED AND BREAKFAST
MASSK COMPUTERS
MATTHEW SILVER LOGGING
MATTHEW'S CLEANING
MAVERICK'S LUMPING & DELIVERY
MCD'S MARKETING
MELANIE DOWELL MASSAGE THERAPY
MELVIN CONTRACTING
MERCHANDISEDIRECT.CA
MERIT BAILIFF AND RECOVERY SERVICES
MERMAID CAFE AND BOOKS
MERMAID TEARS JEWELLERY
METROLINK
MI'KMAQ ENVIRONMENTAL SERVICES
MI'KMAQ GAS & CONVENIENCE
MICHAEL BOMBA CONSULTING
MICHELLE'S BEAUTY HAVEN
MIRROR UNIVERSE CARDS COMICS & GAMES
MISTY RIDGE FARM
MISTY'S SEAMLESS GUTTERS
MIT BUILDING SERVICES
MOLEGA VIEW VACATION RENTAL
MONEY MART CHEQUE CASHING CENTRE
MONEY MATTERS FINANCIAL SERVICES
MOOD COACHING & CONSULTING
MORNING MIST SANCTUARY & SPA
MOUNTAIN VALLEY WOODWORK
MOUNTAINEER CLEANING & RENOVATIONS
MOVE TO MOVE FITNESS
MR. USED CAR 2004
MUCH KNEADED MASSAGE
MYDOTCOM HOLDINGS
NATIONAL PRIORITY CONSULTING
NATURAL DECKING
NATURALLY ESSENTIAL BATH & BODY PRODUCTS
NATURES TOUCH MASSAGE THERAPY
NEARLY NAKED JEWELLERY & ACCESSORIES
NELL'S HAIR STUDIO
NEVER ENOUGH TIME ADMINISTRATIVE SERVICES
NEW BREED CLOTHING 3
NEW MINAS BIG STOP
NEWAGE BUILDING MAINTENANCE
NEWCON CONSTRUCTION
NORTHEASTFOUNDATIONS
NOSE TO TOES CANINE SERVICES
NOVAREAD CLINIC
OCEAN RESIDENTIAL INSPECTION SERVICES
OLD TO NEW MASONRY CONTRACTORS
ON YOUR WEIGH
ONLINE COURIER
ORGANIZE THIS
OTOLITH TECHNOLOGIES
OUTSOURCIT
P & L SNOW SERVICE
P.A. CONTRACTING
PACER COMPUTER SOFTWARE
PARADIGM LASER PRODUCTS
PARADISE GENERAL STORE
PARAMOUNT COURT
PARAMOUNT PLACE
PARAMOUNT VILLA
PATINA HOLDINGS
PATRICIA GILLIS CONSULTING
PATTERSON BACKHOE SERVICES
PATTERSON PALMER
PAUL BELLEFONTAINE'S CARPENTRY SHOP
PELHAM MEDICAL SERVICES
PERFECTION PIZZA
PERIMETER FILMS
PHILATELIC EDUCATION
PHOUSSE HOLDINGS
PINEO'S PET SPAW
PIZZA PRO
PJ NIELSEN GLOBAL CONSULTING
PORTERS LAKE CENTRE
POVAH CONSULTING & INFORMATION TECHNOLOGY SERVICES
POWER MAX RACING & PERFORMANCE PARTS
POWER MUTUAL FUNDS
PRAXA INTERNATIONAL LEGAL RESEARCH & CONSULTING
PRECISION MARKETING SOLUTIONS
PREMIER COMPUTER SERVICES
PRESTO COMPUTER SERVICES
PRISTINE HEALTH EMPORIUM
PROSPECT BAY OCEAN ADVENTURES
PSALM 96 MINISTRIES
PUBLIC INTOXICATION PRODUCTIONS
PUMP 'N FILL
QUINN FALLS CONSTRUCTION
R & S SMALL ENGINE REPAIRS
R. SHEPHERD, CONSULTANT
RAAC AQUACULTURE SOLUTIONS
RAINBOW BRIDGE NUTRITION HEALTH CONSULTANT
RAVENCRAFT MULTIMEDIA SOLUTIONS
RAYCOM COMPUTER CONSULTING
RB&L SNOW REMOVAL AND LANDSCAPING
RBZ FARM
REALITY CHECK MYSTERY SHOPPING PROVIDER
REDDEN'S DATA & DESIGN SOLUTIONS
REPPA EUROPEAN MOTORWORKS
RICK MCGOWAN TRUCKING
RIDERS ADVANTAGE SAFETY TRAINING
RITZ TAXI & LIMO UNITED
ROBIN'S DELIVERY
RON BULMER AUTHENTICITY CONSULTING
ROPER FAMILY AUCTIONS
ROSS'S LOCKS AND KEYS
ROTECH COMPUTER SERVICE
RSVP NOW
RUTH'S PACE CENTRE
RYAN WOLFE'S TOTAL HEALTH SOLUTIONS
S & P HEALTHY ALTERNATIVE WITH GANO
S.S. WOOD AND AUTOMOTIVE ENTERPRISES
SACKVILLE BUSINESS SERVICES
SAFE & SURE FIRE EXTINGUISHERS
SAM MAR DRYWALL
SAND DOLLAR BOOKKEEPING
SANS FRONTIERS TRADING
SANSCO MARINE
SCODAR I.T.
SEARLE'S GREENHOUSES & NURSERY
SEAVIEW CONSTRUCTION

SECOND IMPRESSION TECHNOLOGIES
 SEGA EMERGENCY VEHICLES
 SGR AUTO DETAILING CARPET & UPHOLSTERY
 CLEANING
 SHAI LEON FULL SERVICE SALON
 SHANNON HENNIGAR PHOTOGRAPHER
 SHEAR APPEARANCE / BARBERING & HAIRSTYLING
 SHEARER CONTRACTING
 SHUBENACADIE BAND TOBACCO STORE
 SID'S ARCADE
 SIGNATURE ENGINES
 SILVERLINING CREATIVE
 SIMPLY RELAXIN' ONSITE CHAIR MASSAGE
 SINGERS RESTAURANT
 SKYLINK TAXI SERVICES
 SOUTH SHORE HIGHWAY SERVICES
 SOUTH SHORE OUTFITTING CO.
 SOUTH SHORE TRACTOR SALES
 SPECIAL TOUCH FURNITURE REFINISHING
 SQUARED UP CONSTRUCTION
 STAT TRUCKING
 STEEL EXCAVATING & DEMOLITION
 STEVENS WASTE MANAGEMENT & RECYCLING
 STILLPOINT MASSAGE THERAPY
 STRICKLAND COMMUNICATIONS
 STUDIO 19 HAIR SALON
 STYLISH MILAGE MOBILE HAIR CARE
 SUNSCAPE-THE ORIGINAL SUNSHELTER
 SUNSTONE OPPORTUNITY FUND (2004) LIMITED
 PARTNERSHIP
 SUNVIBES CONSULTANTS
 SWANKI GURU SALON
 SYLVIA'S BEAUTY SHOPPE
 T-J-J SERVICE'S CONTRACTORS
 T. C. B. CONTRACTING
 TAJMAHAL RESTAURANT
 TANTALLON FOOD STORE
 TAXI-ADD
 TDN CONSTRUCTION
 TECH ON WHEELS MOBILE PC SERVICES
 TERRA ARTS
 TERRY'S CAD SYSTEM & DESIGN
 THE ACADEMY (HOME DECOR & TEA ROOM)
 THE CASH STORE
 THE ELEGANT JUNK SHOP
 THE GAMPI JOE FUND
 THE GOSPEL TRUTH SERIES PRODUCTIONS
 THE HOME MANAGER NOVA SCOTIA
 THE IVY DECK ~ GARDEN BISTRO, GOURMET DELI,
 SPECIALTY GIFTS
 THE LAMPLIGHTER BED & BREAKFAST
 THE MANE ATTRACTION UNISEX BEAUTY SALON

THE PAINTED DOOR WOODWORKS
 THE Q BILLIARDS CLUB
 THE SAGE CONSULTING GROUP
 THE SPAFFICE ESTHETICS SERVICES
 THE UREKAR FINANCIAL GROUP
 THE WYLDE HEATHER INN
 TIVERTONS HOMES FOR RENT
 TJ'S AUTO SERVICE
 TOE PICKS SKATING SUPPLIES
 TOP LEVEL AD PRODUCTIONS
 TOSS THE BAG, LOOSE TEA & GIFTS
 TOTAL CAR AUDIO & PERFORMANCE
 TRAILMOBILE
 TRAILMOBILE CANADA
 TRINITY GOLDS
 TRIPLE R AND A GIFTS
 TRUE RITE HOME BUILDERS
 TRUNORTH BRAIDING COMPANY
 TWM CONSULTING
 U.S. FILTER
 UNCLE BEN'S UNIQUE FARM PRODUCTS & SERVICES
 VAL DANN SALES
 VALLEY FRESH XMAS TREE FARMS
 VISUAL IMPRESSIONS SIGN & GRAPHICS
 W.I.C. WORKPLACE INTERVENTION CONSULTING
 W.M. MCDONALD FINANCIAL BROKERAGE
 WAYNE'S GUN SHOP
 WAYNE'S MEATS AND NEEDS
 WE FIX COMPUTERS
 WELL DONE CLEANING COMPANY
 WET & WILD JET SPORT SALES
 WHISKEY JACK STUDIOS
 WHITES PLUMBING AND HEATING
 WILDCAT ENTERTAINMENT AFN
 WILLIAM IVEY TRUCKING
 WOLFWATCHER STOCK VIDEO AGENCY
 WOOD-FIRED POTTERY, THE 1300TH DEGREE
 WOODILL ACCOUNTING SERVICES
 WOW! FLOWERS
 Y'S BALLOONS
 Y. L. ROE HERRING BROKERS
 YARMOUTH TAEKWON- DO
 YELKAO PROFESSIONAL HAIR PRODUCTS &
 ACCESSORIES
 ÉCOLE MADAME MANON

DATED at Halifax, Province of Nova Scotia, on
January 4, 2007.

Registry of Joint Stock Companies
 Kerry H. MacLean, Registrar

Nova Scotia Securities Commission

Rule 81-107 Independent Review Committee for Investment Funds
-and-
National Instrument 81-107 Independent Review Committee for Investment Funds

WHEREAS:

1. Pursuant to section 150 of the *Securities Act*, R.S.N.S. 1989, chapter 418, as amended (the “Act”), the Nova Scotia Securities Commission (the “Commission”) has power to make rules subject to compliance with the requirements of the Act;
2. National Instrument 81-107 Independent Review Committee for Investment Funds, a copy of which is attached hereto and is hereinafter called the “Rule”, has been adopted as a rule by one or more of the Canadian securities regulatory authorities; and
3. The Commission is of the opinion that the attainment of the purpose of the Act is advanced by this Instrument.

NOW THEREFORE the Commission hereby:

- (a) pursuant to the authority contained in section 150 of the Act and subject to compliance with the requirements of section 150A of the Act, approves the Rule and makes the same a rule of the Commission except insofar as the Rule contains coming into force or effective date provisions; and
- (b) declares that the rule approved and made pursuant to clause (a) shall take effect on **February 19, 2007**, unless the Governor in Council disapproves the rule or returns it to the Commission in accordance with subsection 150A(3) of the Act in which event the rule shall not be effective until the rule is approved by the Governor in Council.

IN WITNESS WHEREOF this Instrument has been signed by the Chair and Vice-Chair of the Commission, being the members of the Commission prescribed by the Chair pursuant to subsection 15(3) of the Act to attend the hearing of this matter and the quorum with respect to this matter, on the 6th day of December, 2006.

“H. Leslie O’Brien”
H. Leslie O’Brien

“R. Daren Baxter”
R. Daren Baxter

Attachments

NATIONAL INSTRUMENT 81-107

INDEPENDENT REVIEW COMMITTEE FOR INVESTMENT FUNDS

Table of Contents

Part 1	Definitions and application
1.1	Investment funds subject to Instrument
1.2	Definition of a “conflict of interest matter”
1.3	Definition of “entity related to the manager”
1.4	Definition of “independent”
1.5	Definition of “inter-fund self-dealing investment prohibitions”
1.6	Definition of “manager”
1.7	Definition of “standing instruction”
Part 2	Functions of the manager
2.1	Manager standard of care

- 2.2 Manager to have written policies and procedures
- 2.3 Manager to maintain records
- 2.4 Manager to provide assistance

Part 3 Independent review committee

- 3.1 Independent review committee for an investment fund
- 3.2 Initial appointments
- 3.3 Vacancies and reappointments
- 3.4 Term of office
- 3.5 Nominating criteria
- 3.6 Written charter
- 3.7 Composition
- 3.8 Compensation
- 3.9 Standard of care
- 3.10 Ceasing to be a member
- 3.11 Authority
- 3.12 Decisions
- 3.13 Fees and expenses to be paid by the investment fund
- 3.14 Indemnification and insurance
- 3.15 Orientation and continuing education

Part 4 Functions of independent review committee

- 4.1 Review matters referred by the manager
- 4.2 Regular assessments
- 4.3 Reporting to the manager
- 4.4 Reporting to securityholders
- 4.5 Reporting to securities regulatory authorities
- 4.6 Independent review committee to maintain records

Part 5 Conflict of interest matters

- 5.1 Manager to refer conflict of interest matters to independent review committee
- 5.2 Matters requiring independent review committee approval
- 5.3 Matters subject to independent review committee recommendation
- 5.4 Standing instructions by the independent review committee

Part 6 Exempted transactions

- 6.1 Inter-fund trades
- 6.2 Transactions in securities of related issuers

Part 7 Exemptions

- 7.1 Exemptions
- 7.2 Existing exemptions, waivers or approvals

Part 8 Effective date

- 8.1 Effective date
- 8.2 Transition

Appendix A – Conflicts of interest or self-dealing provisions for the purpose of section 1.2 – Definition of a ‘conflict of interest matter’

Appendix B – Inter-fund self-dealing conflict of interest provisions for the purpose of section 1.5 – Definition of ‘inter-fund self-dealing investment prohibitions’

Appendix A to Commentary – Decision tree for the purpose of Commentary 1 to section 5.1 – Manager to refer conflict of interest matters to independent review committee

Introduction

This National Instrument (the Instrument) contains both rules and accompanying commentary on those rules. The Canadian Securities Administrators (the CSA or we), have made these rules under authority granted by the securities legislation of their jurisdiction.

The commentary may explain the implications of a rule, offer examples or indicate different ways to comply with a rule. It may expand on a particular subject without being exhaustive. The commentary is not legally binding, but it does reflect the views of the CSA. Commentary always appears in italic type and, outside of this introduction, is titled “Commentary”.

Part 1 Definitions and application

1.1 Investment funds subject to Instrument

- (1) This Instrument applies to an investment fund that is a reporting issuer.
- (2) In Québec, this Instrument does not apply to a reporting issuer organized under
 - (a) an Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) R.S.Q., chapter F3.2.1;
 - (b) an Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (R.S.Q., chapter F3.1.2) ; and
 - (c) an Act constituting Capital régional et coopératif Desjardins (R.S.Q., chapter C 6.1).

Commentary

1. *This Instrument applies to all publicly offered mutual funds and nonredeemable investment funds. Investment funds subject to this Instrument include:*
 - *labour sponsored or venture capital funds;*
 - *scholarship plans;*
 - *mutual funds and closedend funds listed and posted for trading on a stock exchange or quoted on an overthecounter market; and*
 - *investment funds not governed by National Instrument 81-102 Mutual Funds (NI 81-102).*
2. *This Instrument does not regulate mutual funds that are not reporting issuers (commonly referred to as pooled funds), for example, mutual funds that sell securities to the public only under capital raising exemptions in securities legislation.*

1.2 Definition of “conflict of interest matter”

In this Instrument, “a conflict of interest matter” means

- (a) a situation where a reasonable person would consider a manager, or an entity related to the manager, to have an interest that may conflict with the manager’s ability to act in good faith and in the best interests of the investment fund; or
- (b) a conflict of interest or self-dealing provision listed in Appendix A that restricts or prohibits an investment fund, a manager or an entity related to the manager from proceeding with a proposed action.

Commentary

1. *Section 5.1 of this Instrument requires that a manager refer all conflict of interest matters to the independent review committee (IRC).*
2. *The CSA do not consider the ‘reasonable person’ test described in paragraph (a) to capture inconsequential matters. It is expected that, among the factors the manager will look to for guidance to identify conflict of interest matters caught by this Instrument, will be industry best practices. The CSA expect, however, each*

manager to consider the nature of its investment fund operations when making its decisions about which conflict of interest matters it faces for the funds it manages.

3. *The types of conflicts of interest faced by the portfolio manager or portfolio adviser (or sub-adviser) or any other entity related to the manager this Instrument captures relate to the decisions made on behalf of the investment fund that may affect or influence the manager's ability to make decisions in good faith and in the best interests of the investment fund. This Instrument is not intended to capture the conflicts of interest at the service provider level generally.*

The CSA expect the manager to consider whether a particular portfolio manager or portfolio adviser or any other 'entity related to the manager' would have any conflicts of interest falling within the definition.

For example, paragraph (a) might, depending on the circumstances, capture these conflicts of the portfolio manager or portfolio adviser:

- *portfolio management processes for the investment fund, including allocation of investments among a family of investment funds; and*
 - *trading practices for the investment fund, including negotiating soft dollar arrangements with dealers with whom the adviser places portfolio transactions for the investment fund.*
4. *The CSA contemplate that an 'entity related to the manager' will have its own policies and procedures to address any conflicts of interest in its operations. It is expected the manager will make reasonable inquiries of these policies and procedures. The conflicts of interest facing these entities, including any third party portfolio manager or portfolio adviser, may affect, or be perceived to affect, the manager's ability to make decisions in the best interests of the investment fund. The manager is expected to refer such conflicts to the IRC under this Instrument.*
 5. *For greater certainty, paragraph (b) requires that a 'conflict of interest matter' includes any course of action that the investment fund, the manager or an entity related to the manager would otherwise be restricted or prohibited from proceeding with because of a conflict of interest or self-dealing prohibition in securities legislation. These include the types of transactions described under subsection 5.2(1) of this Instrument.*

1.3 Definition of "entity related to the manager"

In this Instrument, "entity related to the manager" means

- (a) a person or company that can direct or materially affect the direction of the management and policies of the manager or the investment fund, other than as a member of the independent review committee; or
- (b) an associate, affiliate, partner, director, officer or subsidiary of the manager or of a person or company referred to in paragraph (a).

Commentary

1. *The CSA consider an 'entity related to the manager' in paragraph (a) to include:*
 - *the portfolio manager or portfolio adviser (or sub-adviser) of the investment fund, including any third party portfolio manager or portfolio adviser;*
 - *the administrator of a scholarship plan; and*
 - *any person or company that can materially direct or affect the manager's management or policies, including through contractual agreements or ownership of voting securities.*

1.4 Definition of "independent"

- (1) In this Instrument, a member of the independent review committee is "independent" if the member has no material relationship with the manager, the investment fund, or an entity related to the manager.
- (2) For the purposes of subsection (1), a material relationship means a relationship which could reasonably be perceived to interfere with the member's judgment regarding a conflict of interest matter.

Commentary

1. *Under subsection 3.7(3), all members of the IRC must be independent of the manager, the investment fund and entities related to the manager. The CSA believe that all members must be independent because the principal function of the IRC is to review activities and transactions that involve inherent conflicts of interest between an investment fund and its manager. Given this role, it is important that the members of the IRC are free from conflicting loyalties.*
2. *While the members of the IRC should not themselves be subject to inherent conflicts or divided loyalties, the CSA recognize that there may be inherent conflicts relating to interfund issues where a single IRC acts for a family of investment funds. In those cases, this Instrument requires members to conduct themselves in accordance with their written charter and in accordance with the standard of care set out in this Instrument.*

The CSA do not consider the IRC's ability to set its own reasonable compensation to be a material relationship with the manager or investment fund under subsection 1.4(1).

3. *A material relationship referred to in subsection 1.4(1) may include an ownership, commercial, charitable, industrial, banking, consulting, legal, accounting or familial relationship. The CSA expect managers and IRC members to consider both past and current relationships when determining whether a material relationship exists.*

For example, depending on the circumstances, the following individuals may be independent under section 1.4:

- *an independent member of an existing advisory board or IRC of an investment fund;*
- *an independent member or former independent member of the board of directors, or of a special committee of the board of directors, of an investment fund;*
- *a former independent member of the board of directors, or special committee of the board of directors, of the manager;*
- *an individual appointed as a trustee for an investment fund; and*
- *an independent member of the board of directors, or of a special committee of the board of directors, of a registered trust company that acts as trustee for an investment fund.*

By way of further example, the CSA consider it unlikely that the following individuals would be independent under section 1.4:

- *a person who is or has recently been an employee or executive officer of the manager or investment fund; and*
- *a person whose immediate family member is or has recently been an executive officer of the manager or investment fund.*

The CSA also consider that it would be rare that a member of the board of directors, or special committee of the board of directors, of a manager could be 'independent' within the meaning of this Instrument. One such example of when a member of the board of directors of a manager could be 'independent' may be "owneroperated" investment funds, sold exclusively to defined groups of investors, such as members of a trade or professional association or cooperative organization, who directly or indirectly, own the manager. In the case of these investment funds, the CSA view the interests of the independent members of the board of directors of the manager and investors as aligned.

1.5 Definition of "inter-fund self-dealing investment prohibitions"

In this Instrument, "inter-fund self-dealing investment prohibitions" means the provisions listed in Appendix B that prohibit

- (a) a portfolio manager from knowingly causing any investment portfolio managed by it to purchase or sell, or
- (b) an investment fund from purchasing or selling,

the securities of an issuer from or to the account of a responsible person, an associate of a responsible person or the portfolio manager.

1.6 Definition of “manager”

In this Instrument, “manager” means a person or company that directs the business, operations and affairs of an investment fund.

Commentary

1. *The CSA are of the view that the term ‘manager’ should be interpreted broadly. The term “manager” is intended to include a group of members on the board of an investment fund or the general partner of an investment fund organized as a limited partnership, where it acts in the capacity of ‘manager’/decisionmaker.*
2. *The CSA have, in connection with prospectus reviews, on occasion encountered investment funds structured in unusual ways. The CSA may examine an investment fund if it seems that it was structured to avoid the operation of this Instrument.*

1.7 Definition of “standing instruction”

In this Instrument, “standing instruction” means a written approval or recommendation from the independent review committee that permits the manager to proceed with a proposed action under section 5.2 or 5.3 on an ongoing basis.

Part 2 Functions of the manager

2.1 Manager standard of care

A manager in exercising its powers and discharging its duties related to the management of the investment fund must

- (a) act honestly and in good faith, and in the best interests of the investment fund; and
- (b) exercise the degree of care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances.

Commentary

1. *This section introduces a required standard of care for managers in certain jurisdictions and is intended to create a uniform standard of care provision for managers of investment funds subject to this Instrument.*

2.2 Manager to have written policies and procedures

- (1) Before proceeding with a conflict of interest matter or any other matter that securities legislation requires the manager to refer to the independent review committee, the manager must
 - (a) establish written policies and procedures that it must follow on that matter or on that type of matter, having regard to its duties under securities legislation; and
 - (b) refer the policies and procedures to the independent review committee for its review and input.
- (2) In establishing the written policies and procedures described in subsection (1), the manager must consider the input of the independent review committee, if any.
- (3) The manager may revise its policies and procedures if it provides the independent review committee with a written description of any significant changes for the independent review committee’s review and input before implementing the revisions.

Commentary

1. *Section 2.2 contemplates that a manager should identify for each investment fund the conflict of interest matters it expects will arise and that will be required to be referred to the IRC under section 5.1, and review its policies and procedures for those matters with the IRC.*

Section 2.2 further requires the manager to establish policies and procedures for other matters it *expects* will arise and that will be required by securities legislation to be referred to the IRC, for example, certain reorganizations and transfers of assets between related mutual funds under Part 5 of NI 81-102.

2. A manager is expected to establish policies and procedures that are consistent with its obligations to the investment fund under securities legislation to make decisions in the best interests of the fund. Paragraph (1)(a) is intended to reinforce this obligation.

A manager that manages more than one investment fund may establish policies and procedures for an action or category of actions for all of the investment funds it manages. Alternatively, the manager may establish separate policies and procedures for the action or category of actions for each of its investment funds, or groups of its investment funds.

However structured, the CSA expect the written policies and procedures the manager establishes to be designed to prevent any violations by the manager and the investment fund of securities legislation in the areas that this Instrument addresses, and to detect and promptly correct any violations that occur.

3. A manager is expected to follow the policies and procedures established under this section. In referring a matter to the IRC under section 5.1, the CSA expect the manager to inform the IRC whether its proposed action follows its written policies and procedures on the matter.

If an unanticipated conflict of interest matter arises for which the manager does not have a policy and procedure, the CSA expect the manager to bring the matter and its proposed action to the IRC for its review and input at the time the matter is referred to the IRC.

4. Small investment fund families may require fewer written policies and procedures than large fund complexes that, for example, have conflicts of interest as a result of affiliations with other financial service firms.

2.3 Manager to maintain records

A manager must maintain a record of any activity that is subject to the review of the independent review committee, including

- (a) a copy of the policies and procedures that address the matter;
- (b) minutes of its meetings, if any; and
- (c) copies of materials, including any written reports, provided to the independent review committee.

Commentary

1. This section is intended to assist the CSA in determining whether the manager is adhering to this Instrument, and in identifying weaknesses in the manager's policies and procedures if violations do occur. The CSA expect managers to keep records in accordance with existing best practices.
2. A manager is expected under this section to keep minutes only of any material discussions it has at meetings with the IRC or internally on matters subject to the review of the IRC.

The CSA do not view this section or this Instrument as preventing the IRC and manager from sharing record keeping and maintaining joint records of IRC and manager meetings.

3. The CSA expect a manager to keep records of the actions it takes in respect of a matter referred to the IRC. This includes any otherwise restricted or prohibited transactions described in subsection 5.2(1) for which the manager requires the IRC's approval under Part 6 of this Instrument or under Part 4 of NI 81-102.

2.4 Manager to provide assistance

- (1) When a manager refers to the independent review committee a conflict of interest matter or any other matter that securities legislation requires it to refer, or refers its policies and procedures related to such matters, the manager must
 - (a) provide the independent review committee with information sufficient for the independent review committee to properly carry out its responsibilities, including
 - (i) a description of the facts and circumstances giving rise to the matter;
 - (ii) the manager's policies and procedures;
 - (iii) the manager's proposed course of action, if applicable; and
 - (iv) all further information the independent review committee reasonably requests;
 - (b) make its officers who are knowledgeable about the matter available to attend meetings of the independent review committee or respond to inquiries of the independent review committee about the matter; and
 - (c) provide the independent review committee with any other assistance it reasonably requests in its review of the matter.
- (2) A manager must not prevent or attempt to prevent the independent review committee, or a member of the independent review committee, from communicating with the securities regulatory authority or regulator.

Part 3 Independent review committee

3.1 Independent review committee for an investment fund

An investment fund must have an independent review committee.

Commentary

1. *A manager is expected to establish an IRC using a structure that is appropriate for the investment funds it manages, having regard to the expected workload of that committee. For example, a manager may establish one IRC for each of the investment funds it manages, for several of its investment funds, or for all of its investment funds.*
2. *This Instrument does not prevent investment funds from sharing an IRC with investment funds managed by another manager. This Instrument also does not prevent a third party from offering IRCs for investment funds. Managers of smaller families of investment funds may find these to be cost-effective ways to establish IRCs for their investment funds.*

3.2 Initial appointments

The manager must appoint each member of an investment fund's first independent review committee.

3.3 Vacancies and reappointments

- (1) An independent review committee must fill a vacancy on the independent review committee as soon as practicable.
- (2) A member whose term has expired, or will soon expire, may be reappointed by the other members of the independent review committee.
- (3) In filling a vacancy on the independent review committee or reappointing a member of the independent review committee, the independent review committee must consider the manager's recommendations, if any.
- (4) A member may not be reappointed for a term or terms of office that, if served, would result in the member serving on the independent review committee for longer than 6 years, unless the manager agrees to the reappointment.

- (5) If, for any reason, an independent review committee has no members, the manager must appoint a member to fill each vacancy as soon as practicable.

Commentary

1. *Consistent with the manager's role to appoint the first members of an IRC, if at any time the IRC has no members, the manager will also appoint the replacement members. The CSA anticipate that the circumstances contemplated in subsection (5) will occur rarely, such as in the event of a change of manager or change in control of the manager. In these circumstances, managers should consider their timely disclosure obligations under securities legislation.*
2. *The manager may suggest candidates and may provide assistance to the IRC in the selection and recruitment process when a vacancy arises. Subsection (3) requires the IRC to consider the manager's recommendation, if any, when filling a vacancy or reappointing a member of the IRC.*

The CSA believe that allowing the IRC to select its own members and decide the term a member can serve will foster independentminded committees that will be focussed on the best interests of the investment fund. The CSA also consider the members of the IRC to be bestpositioned to judge the manner in which a prospective member can contribute to the effectiveness of the IRC.

3. *The maximum term limit of 6 years specified in subsection (4) for a member to serve on an investment fund's IRC is intended to enhance the independence and effectiveness of the IRC. An IRC may reappoint a member beyond the maximum term, but only with the agreement of the manager.*

3.4 Term of office

The term of office of a member of an independent review committee must be not less than 1 year and not more than 3 years, and must be set by the manager or the independent review committee, as the case may be, at the time the member is appointed.

Commentary

1. *To ensure continuity and continued independence from the manager, the CSA recommend that the terms of all IRC members be staggered.*

3.5 Nominating criteria

Before a member of the independent review committee is appointed, the manager or the independent review committee, as the case may be, must consider

- (a) the competencies and skills the independent review committee, as a whole, should possess;
- (b) the competencies and skills of each other member of the independent review committee; and
- (c) the competencies and skills the prospective member would bring to the independent review committee.

Commentary

1. *Section 3.5 sets out the criteria the manager and the IRC must consider before appointing a member of the IRC. Subject to these requirements, the manager and the IRC may establish nominating criteria in addition to those set out in this section.*

3.6 Written charter

- (1) The independent review committee must adopt a written charter that includes its mandate, responsibilities and functions, and the policies and procedures it will follow when performing its functions.

- (2) If the independent review committee and the manager agree in writing that the independent review committee will perform functions other than those prescribed by securities legislation, the charter must include a description of the functions that are the subject of the agreement.
- (3) In adopting the charter, the independent review committee must consider the manager's recommendations, if any.

Commentary

1. *The CSA expect the written charter to set out the necessary policies and procedures to ensure the IRC performs its role adequately and effectively and in compliance with this Instrument. An IRC acting for more than one investment fund may choose to establish a separate charter for each fund. Alternatively, an IRC may choose to establish one charter for all of the investment funds it oversees or groups of investment funds.*
2. *The IRC should consider the specific matters subject to its review when developing the policies and procedures to be set out in its charter.*
3. *Without discussing all of the policies and procedures that may be set out in the written charter, the CSA expect that the written charter will include the following:*
 - *policies and procedures the IRC must follow when reviewing conflict of interest matters,*
 - *criteria for the IRC to consider in setting its compensation and expenses and the compensation and expenses of any advisors employed by the IRC,*
 - *a policy relating to IRC member ownership of securities of the investment fund, manager or in any person or company that provides services to the investment fund or the manager,*
 - *policies and procedures that describe how a member of the IRC is to conduct himself or herself when he or she faces a conflict of interest, or could be perceived to face a conflict of interest, with respect to a matter being considered or to be considered by the IRC,*
 - *policies and procedures that describe how the IRC is to interact with any existing advisory board or board of directors of the investment fund and the manager, and*
 - *policies and procedures that describe how any subcommittee of the IRC to which has been delegated any of the functions of the IRC, is to report to the IRC.*
4. *The manager and the IRC may agree that the IRC will perform functions in addition to those prescribed by this Instrument and elsewhere in securities legislation. This Instrument does not preclude those arrangements, nor does this Instrument regulate those arrangements.*

3.7 Composition

- (1) An independent review committee must have at least three members.
- (2) The size of the independent review committee is to be determined by the manager, with a view to facilitating effective decisionmaking, and may only be changed by the manager.
- (3) Every independent review committee member must be independent.
- (4) An independent review committee must appoint a member as Chair.
- (5) The Chair of an independent review committee is responsible for managing the mandate, and responsibilities and functions, of the independent review committee.

Commentary

1. *To ensure its effectiveness, a manager should consider the workload of the IRC when determining its size. The CSA expect that the manager will seek the input of the IRC prior to changing the size of the IRC.*
2. *The CSA anticipate that the Chair of the IRC will lead IRC meetings, foster communication among IRC members, and ensure the IRC carries out its responsibilities in a timely and effective manner.*

The CSA expect the IRC Chair will be the primary person to interact with the manager on issues relating to the investment fund. An IRC Chair and the manager may agree to have regular communication as a way for the IRC Chair to keep informed of the operations of the investment fund between meetings, and of any significant events relating to the investment fund.

3. *The requirement that all members of the IRC be independent does not preclude the IRC from consulting with others who can help the members understand matters that are beyond their specific expertise, or help them understand industry practices or trends, for example.*

3.8 Compensation

- (1) The manager may set the initial compensation and expenses of an independent review committee that is appointed under section 3.2 or subsection 3.3(5).
- (2) Subject to subsection (1), the independent review committee must set reasonable compensation and proper expenses for its members.
- (3) When setting its compensation and expenses under subsection (2), the independent review committee must consider
 - (a) the independent review committee's most recent assessment of its compensation under paragraph 4.2(2)(b); and
 - (b) the manager's recommendations, if any.

Commentary

1. *This section permits the manager to determine the amount and type of compensation and expenses the IRC members will initially receive. To avoid undue influence from the manager, subsection (2) requires that, subsequent to the initial setting of compensation and other than in the unusual circumstance described in subsection 3.3(5), members of the IRC have the sole authority for determining their compensation. The Instrument permits the manager to recommend to the members of the IRC the amount and type of compensation to be paid, and requires the IRC to consider that recommendation.*
2. *The CSA expect the IRC and the manager to decide the IRC's compensation in a manner consistent with good governance practices. Among the factors the IRC and manager should consider when determining the appropriate level of compensation are the following:*
 - *the number, nature and complexity of the investment funds and the fund families for which the IRC acts;*
 - *the nature and extent of the workload of each member of the IRC, including the commitment of time and energy that is expected from each member;*
 - *industry best practices, including industry averages and surveys on IRC compensation; and*
 - *the best interests of the investment fund.*
3. *The CSA expect that the IRC and the manager will discuss any instance where the IRC disagrees with the manager's recommendations under paragraph (3)(b), in an attempt to reach an agreement that is satisfactory to both the IRC and the manager.*

3.9 Standard of care

- (1) Every member of an independent review committee, in exercising his or her powers and discharging his or her duties related to the investment fund, and, for greater certainty, not to any other person, as a member of the independent review committee must
 - (a) act honestly and in good faith, with a view to the best interests of the investment fund; and
 - (b) exercise the degree of care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances.
- (2) Every member of an independent review committee must comply with this Instrument and the written charter of the independent review committee required under section 3.6.

- (3) A member of the independent review committee does not breach paragraph (1)(b), if the member exercised the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances, including reliance in good faith on
 - (a) a report or certification represented as full and true to the independent review committee by the manager or an entity related to the manager; or
 - (b) a report of a person whose profession lends credibility to a statement made by the person.
- (4) A member of the independent review committee has complied with his or her duties under paragraph (1)(a) if the member has relied in good faith on
 - (a) a report or certification represented as full and true to the independent review committee by the manager or an entity related to the manager; or
 - (b) a report of a person whose profession lends credibility to a statement made by the person.

Commentary

1. *The standard of care for IRC members under this section is consistent with the special relationship between the IRC and the investment fund.*

The CSA consider the role of the members of the IRC to be similar to corporate directors, though with a much more limited mandate, and therefore we would expect any defences available to corporate directors to also be available to IRC members.

2. *The CSA consider the best interests of the investment fund referred to in paragraph (1)(a) to generally be consistent with the interests of the securityholders in the investment fund as a whole.*
3. *It is not the intention of the CSA to create a duty of care on the part of the IRC to any other person under paragraph (1)(b).*

3.10 Ceasing to be a member

- (1) An individual ceases to be a member of an independent review committee when
 - (a) the investment fund terminates;
 - (b) the manager of the investment fund changes, unless the new manager is an affiliate of the former manager; or
 - (c) there is a change of control of the manager of the investment fund.
- (2) An individual ceases to be a member of an independent review committee if
 - (a) the individual resigns;
 - (b) the individual's term of office expires and the member is not reappointed;
 - (c) a majority of the other members of the independent review committee vote to remove the individual; or
 - (d) a majority of the securityholders of the investment fund vote to remove the individual at a special meeting called for that purpose by the manager.
- (3) An individual ceases to be a member of the independent review committee if the individual is
 - (a) no longer independent within the meaning of section 1.4 and the cause of the member's nonindependence is not temporary for which the member can recuse himself or herself;

- (b) of unsound mind and has been so found by a court in Canada or elsewhere;
 - (c) bankrupt;
 - (d) prohibited from acting as a director or officer of any issuer in Canada;
 - (e) subject to any penalties or sanctions made by a court relating to provincial and territorial securities legislation; or
 - (f) a party to a settlement agreement with a provincial or territorial securities regulatory authority.
- (4) If an individual ceases to be a member of the independent review committee due to a circumstance described in subsection (2), the manager must, as soon as practicable, notify the securities regulatory authority or regulator of the date and the reason the individual ceased to be a member.
- (5) The notification referred to in subsection (4) is satisfied if it is made to the investment fund's principal regulator.
- (6) The notice of a meeting of securityholders of an investment fund called to consider the removal of a member under paragraph (2)(d) must comply with the notice requirements set out in section 5.4 of National Instrument 81-102 *Mutual Funds*.
- (7) For any member of the independent review committee who receives notice or otherwise learns of a meeting of securityholders called to consider the removal of the member under paragraph (2)(d),
- (a) the member may submit to the manager a written statement giving reasons for opposing the removal; and
 - (b) the manager must, as soon as practicable, send a copy of the statement referred to in paragraph (a) to every securityholder entitled to receive notice of the meeting and to the member unless the statement is included in or attached to the notice documents required by subsection (6).

Commentary

1. *The CSA do not anticipate that the securityholder vote contemplated in paragraph 3.10(2)(d) will be routine. When a manager calls a meeting of securityholders to consider the removal of a member, subsection (7) requires that the member will have an opportunity to respond to the manager's notice.*
2. *In the circumstances described in paragraphs 3.10(1)(b) and (c), all members of the IRC will cease to be members. This does not preclude the new manager from reappointing the former members of the IRC under subsection 3.3(5).*
3. *Paragraph 3.10(3)(a) is meant to exclude a situation where a member may face, or be perceived to face, a conflict of interest with respect to a specific conflict of interest matter the IRC is considering.*

3.11 Authority

- (1) An independent review committee has authority to
- (a) request information it determines useful or necessary from the manager and its officers to carry out its duties;
 - (b) engage independent counsel and other advisors it determines useful or necessary to carry out its duties;
 - (c) set reasonable compensation and proper expenses for any independent counsel and other advisors engaged by the independent review committee; and
 - (d) delegate to a subcommittee of at least three members of the independent review committee any of its functions, except the removal of a member under paragraph 3.10(2)(c).

- (2) If the independent review committee delegates to a subcommittee under paragraph (1)(d) any of its functions, the subcommittee must report on its activities to the independent review committee at least annually.
- (3) Despite any other provision in this Instrument, an independent review committee may communicate directly with the securities regulatory authority or regulator with respect to any matter.

Commentary

1. *The CSA recognize that utilizing the manager's staff and industry experts may be important to help the members of the IRC deal with matters that are beyond the level of their expertise, or help them understand different practices among investment funds.*

While this Instrument does not require legal counsel or other advisers for the IRC to be independent of the manager or the investment fund, there may be instances when the members of the IRC believe they need access to counsel or advisers who are free from conflicting loyalties. Paragraph (1)(b) gives the IRC the discretion and authority to hire independent legal counsel and other advisers. The CSA expect that the IRC will use independent advisers selectively and only to assist, not replace, IRC decisionmaking. The CSA do not anticipate that IRCs will routinely use external counsel and other advisers.

2. *Paragraph (1)(d) is intended to allow an IRC of more than three members to delegate any of its functions, except the removal of an IRC member, to a subcommittee of at least three members. The CSA expect in such instances that the written charter of the IRC will include a defined mandate and reporting requirements for any subcommittee.*

The CSA do not consider delegation by the IRC of a function to a subcommittee to absolve the IRC from its responsibility for the function.

3. *Subsection (3) specifies that the IRC may inform the securities regulatory authority or regulator of any concerns or issues that it may not otherwise be required to report. For example, the IRC may be concerned if very few matters have been referred by the manager for review, or it may have found, or have reasonable grounds to suspect, a breach of securities legislation has occurred. However, the IRC has no obligation to report matters other than those prescribed by this Instrument or elsewhere in securities legislation.*
4. *The CSA do not consider that this section or this Instrument prevents the manager from communicating with the securities regulatory authorities with respect to any matter.*

3.12 Decisions

- (1) A decision by the independent review committee on a conflict of interest matter or any other matter that securities legislation requires the independent review committee to review requires the agreement of a majority of the independent review committee's members.
- (2) If, for any reason, an independent review committee has two members, a decision by the independent review committee must be unanimous.
- (3) An independent review committee with one member may not make a decision.

Commentary

1. *This section requires a decision of the members of the IRC to represent the majority. Should the IRC find itself with two members, subsection (2) permits the IRC to continue to make decisions on conflict of interest matters provided the remaining two members agree.*

3.13 Fees and expenses to be paid by the investment fund

The investment fund must pay from the assets of its fund all reasonable costs and expenses reasonably incurred in the compliance of this Instrument.

Commentary

1. *A manager is expected to allocate the costs associated with the IRC on an equitable and reasonable basis amongst the investment funds for which the IRC acts.*

This Instrument does not prohibit a manager from reimbursing the investment fund for any of the costs associated with compliance with this Instrument. It is expected that the prospectus will disclose whether or not the manager will reimburse the investment fund.

2. *The CSA do not expect costs that the manager or investment fund would ordinarily incur in the operation of the investment fund without the presence of the IRC (for example, rent) to be charged to the investment fund under this section. Among the costs the CSA expect will be charged to the investment fund under this section are the following:*
 - *the compensation and expenses payable to the members of the IRC and to any independent counsel and other advisers employed by the IRC;*
 - *the costs of the orientation and continuing education of the members of the IRC; and*
 - *the costs and expenses associated with a special meeting of securityholders called by the manager to remove a member or members of the IRC.*

3.14 Indemnification and insurance

- (1) In this section, “member” means:
 - (a) a member of the independent review committee;
 - (b) a former member of the independent review committee; and
 - (c) the heirs, executors, administrators or other legal representatives of the estate of an individual in (a) or (b).
- (2) An investment fund and manager may indemnify a member against all costs, charges and expenses, including an amount paid to settle an action or satisfy a judgment, reasonably incurred by the person in respect of any civil, criminal, administrative, investigative or other proceeding in which the member is involved because of being or having been a member.
- (3) An investment fund and manager may advance moneys to a member for the costs, charges and expenses of a proceeding referred to in subsection (2). The member must repay the moneys if the member does not fulfill the conditions of subsection (4).
- (4) An investment fund and manager may not indemnify a member under subsection (2) unless
 - (a) the member acted honestly and in good faith, with a view to the best interests of the investment fund; and
 - (b) in the case of a criminal or administrative action or proceeding that is enforced by a monetary penalty, the member had reasonable grounds for believing that the individual’s conduct was lawful.
- (5) Despite subsection (2), a member referred to in that subsection is entitled to an indemnity from the investment fund in respect of all costs, charges and expenses reasonably incurred by the member in connection with the defence of any civil, criminal, administrative, investigative or other proceeding to which the member is subject because of the member’s association with the investment fund as described in subsection (2), if the member seeking indemnity
 - (a) was not judged by the court or other competent authority to have committed any fault or omitted to do anything that ought to have been done; and
 - (b) fulfills the conditions set out in subsection (4).
- (6) An investment fund and manager may purchase and maintain insurance for the benefit of any member referred to in subsection (2) against any liability incurred by the member in his or her capacity as a member.

Commentary

1. *This Instrument requires that members of an IRC be accountable for their actions. At the same time, this section does not prevent an investment fund or a manager from limiting a member's financial exposure through insurance and indemnification.*
2. *This section permits an investment fund and the manager to indemnify and purchase insurance coverage for the members of the IRC on terms comparable to those applicable to directors of corporations. The broad goals underlying the indemnity provisions are to allow for reimbursement for reasonable good faith behaviour, thereby discouraging the hindsight application of perfection to the IRC's actions.*

Under this section, the investment fund is required to indemnify an IRC member who has been sued and has successfully defended the action, subject to certain conditions. If the IRC member does not defend the action successfully, the investment fund and manager may indemnify the member in certain circumstances. The intention of indemnity is to encourage responsible behaviour yet still permit enough leeway to attract strong candidates.

The two conditions which must be satisfied in either instance under this section for an IRC member to be indemnified are:

- *the IRC member must have acted in a manner consistent with his or her fiduciary duty with respect to the action or matter for which the IRC member is seeking the indemnification; and*
- *the IRC member must have had reasonable grounds for believing that his or her conduct was lawful.*

The CSA expect any such coverage to be on reasonable commercial terms.

3. *It is open to members of the IRC to negotiate contractual indemnities with the manager and the investment fund provided the protection is permissible under this section.*

3.15 Orientation and continuing education

- (1) The manager and independent review committee must provide orientation consisting of educational or informational programs that enable a new independent review committee member to understand
 - (a) the role of the independent review committee and its members collectively; and
 - (b) the role of the individual member.
- (2) The manager may provide a member of the independent review committee with educational or informational programs, as the manager considers useful or necessary, that enable the member to understand the nature and operation of the manager's and investment fund's businesses.
- (3) The independent review committee may reasonably supplement the educational and informational programs provided to its members under this section.

Commentary

1. *The CSA expect members of the IRC to regularly participate in educational or informational programs that may be useful to the members in understanding and fulfilling their duties.*

Section 3.15 sets out only the minimum educational programs that a manager and IRC are expected to provide for members of the IRC. Educational activities could include presentations, seminars or discussion groups conducted by:

- *personnel of the investment fund or manager,*
- *outside experts,*
- *industry groups,*
- *representatives of the investment fund's various service providers, and*
- *educational organizations and institutions.*

2. *The CSA expect a discussion of a member's role referred to in paragraph (1)(b) to include a reference to the commitment of time and energy that is expected from the member.*

Part 4 Functions of independent review committee

4.1 Review of matters referred by manager

- (1) The independent review committee must review and provide its decision under section 5.2 or under section 5.3 to the manager on a conflict of interest matter that the manager refers to the independent review committee for review.
- (2) The independent review committee must perform any other function required by securities legislation.
- (3) The independent review committee has the authority to choose whether to deliberate and decide on a matter referred to in subsection (1) and (2) in the absence of the manager, any representative of the manager and any entity related to the manager.
- (4) Despite subsection (3), an independent review committee must hold at least one meeting annually at which the manager, any representative of the manager or any entity related to the manager are not in attendance.
- (5) The independent review committee has no power, authority or responsibility for the operation of the investment fund or the manager except as provided in this section.

Commentary

1. *The Instrument requires the IRC only to consider matters referred to it by the manager that involve or may be perceived to involve a conflict of interest for the manager between its own interests and its duty to manage an investment fund.*

Securities legislation also requires the IRC to consider other matters. For example, a change in a mutual fund's auditor and certain reorganizations and transfers of assets between related mutual funds under Part 5 of NI 81-102 require the review and prior approval of the IRC for the manager to proceed.

2. *The manager and the IRC may agree that the IRC will perform functions in addition to those prescribed by this Instrument and elsewhere in securities legislation. This Instrument does not preclude those arrangements, nor does this Instrument regulate those arrangements.*
3. *Subsection (3) permits the IRC to decide who, other than IRC members, may attend any IRC meeting other than the meeting referred to in subsection (4). Subsection (3) also does not preclude the IRC from receiving oral or written submissions from the manager or from holding meetings with representatives of the manager or an entity related to the manager or any other person not independent under this Instrument. The CSA believe utilizing the manager's staff and industry experts may be important to help the members of the IRC understand matters that are beyond their specific expertise, or help them understand different practices among investment funds.*
4. *The requirement that the IRC hold at least one meeting without anyone else present (including management of the investment fund) is intended to give the members of the IRC an opportunity to speak freely about any sensitive issues, including any concerns about the manager.*

The CSA are of the view that subsection (4) is satisfied if the IRC holds a portion of any meeting annually without the presence of the manager, any representative of the manager or any entity related to the manager.

4.2 Regular assessments

- (1) At least annually, the independent review committee must review and assess the adequacy and effectiveness of
 - (a) the manager's written policies and procedures required under section 2.2;
 - (b) any standing instruction it has provided to the manager under section 5.4;

- (c) the manager's and the investment fund's compliance with any conditions imposed by the independent review committee in a recommendation or approval it has provided to the manager; and
 - (d) any subcommittee to which the independent review committee has delegated, under paragraph 3.11(1)(d), any of its functions.
- (2) At least annually, the independent review committee must review and assess
- (a) the independence of its members; and
 - (b) the compensation of its members.
- (3) At least annually, the independent review committee must review and assess its effectiveness as a committee, as well as the effectiveness and contribution of each of its members.
- (4) The review by the independent review committee required under subsection (3) must include a consideration of
- (a) the independent review committee's written charter referred to in section 3.6;
 - (b) the competencies and knowledge each member is expected to bring to the independent review committee;
 - (c) the level of complexity of the issues reasonably expected to be raised by members in connection with the matters under review by the independent review committee; and
 - (d) the ability of each member to contribute the necessary time required to serve effectively on the independent review committee.

Commentary

1. *Section 4.2 sets out the minimum assessments the independent review committee must perform. Subject to these requirements, the IRC may establish a process for (and determine the frequency of) additional assessments as it sees fit.*
2. *The annual selfassessment by the IRC should improve performance by strengthening each member's understanding of his or her role and fostering better communication and greater cohesiveness among members.*
3. *When evaluating individual performance, it is expected that the IRC consider factors such as the member's attendance and participation in meetings, continuing education activities and industry knowledge. The manager may also provide IRC members with feedback which the IRC may consider.*

It is expected the selfassessment should focus on both substantive and procedural aspects of the IRC's operations. When evaluating the IRC's structure and effectiveness, the IRC should consider factors such as the following:

- *the frequency of meetings;*
 - *the substance of meeting agendas;*
 - *the policies and procedures that the manager has established to refer matters to the IRC;*
 - *the usefulness of the materials provided to the members of the IRC;*
 - *the collective experience and background of the members of the IRC;*
 - *the number of funds the IRC oversees; and*
 - *the amount and form of compensation the members receive from an individual investment fund and in aggregate from the fund family.*
4. *The CSA expect the members of an IRC to respond appropriately to address any weaknesses found in a selfassessment. For example, it may be necessary to improve the IRC members' continuing education, recommend ways to improve the quality and sufficiency of the information provided to them, or recommend to the manager decreasing the number of investment funds under the IRC's oversight.*

In rare circumstances, the IRC may consider removing a member of the IRC as contemplated under paragraph 3.10(2)(c) as a result of the selfassessment.

4.3 Reporting to the manager

The independent review committee must as soon as practicable deliver to the manager a written report of the results of an assessment under subsection 4.2(1) and (2) that includes

- (a) a description of each instance of a breach of any of the manager's policies or procedures of which the independent review committee is aware, or that it has reason to believe has occurred;
- (b) a description of each instance of a breach of a condition imposed by the independent review committee in a recommendation or approval it has provided to the manager, of which the independent review committee is aware, or that it has reason to believe has occurred; and
- (c) recommendations for any changes the independent review committee considers should be made to the manager's policies and procedures.

4.4 Reporting to securityholders

(1) An independent review committee must prepare, for each financial year of the investment fund and no later than the date the investment fund files its annual financial statements, a report to securityholders of the investment fund that describes the independent review committee and its activities for the financial year and includes

- (a) the name of each member of the independent review committee at the date of the report, with
 - (i) the member's length of service on the independent review committee;
 - (ii) the name of any other fund family on whose independent review committee the member serves; and
 - (iii) if applicable, a description of any relationship that may cause a reasonable person to question the member's independence and the basis upon which the independent review committee determined that the member is independent;
- (b) the percentage of securities of each class or series of voting or equity securities beneficially owned, directly or indirectly, in aggregate, by all the members of the independent review committee of the investment fund
 - (i) in the investment fund if the aggregate level of ownership exceeds 10 percent;
 - (ii) in the manager; or
 - (iii) in any person or company that provides services to the investment fund or the manager;
- (c) the identity of the Chair of the independent review committee;
- (d) any changes in the composition or membership of the independent review committee during the period;
- (e) the aggregate compensation paid to the independent review committee and any indemnities paid to members of the independent review committee by the investment fund during the period;
- (f) a description of the process and criteria used by the independent review committee to determine the appropriate level of compensation of its members and any instance when, in setting the compensation and expenses of its members, the independent review committee did not follow the recommendation of the manager, including
 - (i) a summary of the manager's recommendation; and
 - (ii) the independent review committee's reasons for not following the recommendation;

- (g) if known, a description of each instance when the manager acted in a conflict of interest matter referred to the independent review committee for which the independent review committee did not give a positive recommendation, including
 - (i) a summary of the recommendation; and
 - (ii) if known, the manager's reasons for proceeding without following the recommendation of the independent review committee and the result of proceeding;
 - (h) if known, a description of each instance when the manager acted in a conflict of interest matter but did not meet a condition imposed by the independent review committee in its recommendation or approval, including
 - (i) the nature of the condition;
 - (ii) if known, the manager's reasons for not meeting the condition; and
 - (iii) whether the independent review committee is of the view that the manager has taken, or proposes to take, appropriate action to deal with the matter; and
 - (i) a brief summary of any recommendations and approvals the manager relied upon during the period.
- (2) The report required under subsection (1) must as soon as practicable
- (a) be sent by the investment fund, without charge, to a securityholder of the investment fund, upon the securityholder's request;
 - (b) be made available and prominently displayed by the manager on the investment fund's, investment fund family's or manager's website, if it has a website;
 - (c) be filed by the investment fund with the securities regulatory authority or regulator; and
 - (d) be delivered by the independent review committee to the manager.

Commentary

1. *The report to be filed with the securities regulatory authorities should be filed on the SEDAR group profile number of the investment fund as a continuous disclosure document. The CSA expect that the investment fund will pay any reasonable costs associated with the filing of the report.*
2. *It is expected the report will be displayed in an easily visible location on the home page of the website of the investment fund, the investment fund family or the manager, as applicable. The CSA expect the report to remain on the website at least until the posting of the next report.*
3. *The disclosure required in subparagraph (1)(a)(iii) is expected to be provided only in instances where a member could reasonably be perceived to not be 'independent' under this Instrument.*

4.5 Reporting to securities regulatory authorities

- (1) If the independent review committee is aware of an instance where the manager acted in a conflict of interest matter under subsection 5.2(1) but did not comply with a condition or conditions imposed by securities legislation or the independent review committee in its approval, the independent review committee must, as soon as practicable, notify in writing the securities regulatory authority or regulator.
- (2) The notification referred to in subsection (1) is satisfied if it is made to the investment fund's principal regulator.

Commentary

1. *Subsection (1) captures a breach of a condition imposed for an otherwise prohibited or restricted transaction described in subsection 5.2(1), for which the manager has acted under Part 6 of this Instrument or under Part 4 of NI 81-102. This includes a breach of a condition imposed by the IRC as part of its approval (including a standing instruction), or, for example, any conditions imposed for interfund trading under section 6.1 of this Instrument or section 4.3 of NI 81-102, for transactions in securities of related issuers under section 6.2 of this Instrument, and for purchases of securities underwritten by related underwriters under section 4.1 of NI 81-102.*

The CSA consider that a breach of a condition imposed by securities legislation (including this Instrument) or by the IRC in a transaction described in subsection 5.2(1) will result in the transaction having been made in contravention of securities legislation. In such instances, the securities regulatory authorities may consider taking various action, including requiring the manager to unwind the transaction and pay any costs associated with doing so.

2. *The CSA expect that the IRC will include in its notification the steps the manager proposes to take, or has taken, to remedy the breach, if known.*
3. *Notification under this section is not intended to be a mechanism to resolve disputes between an IRC and a manager, or to raise inconsequential matters with the securities regulatory authorities.*
4. *The CSA do not view this section or this Instrument as preventing the manager from communicating with the securities regulatory authorities with respect to any matter.*

4.6 Independent review committee to maintain records

An independent review committee must maintain records, including

- (a) a copy of its current written charter;
- (b) minutes of its meetings;
- (c) copies of any materials and written reports provided to it;
- (d) copies of materials and written reports prepared by it; and
- (e) the decisions it makes.

Commentary

1. *Section 4.6 sets out the minimum requirements regarding the record keeping by an IRC. The CSA expect IRCs to keep records in accordance with existing best practices.*
2. *The IRC is expected under paragraph (b) to keep minutes only of any material discussions it has at meetings with the manager or internally on matters subject to its review.*

The CSA do not view this section or this Instrument as preventing the IRC and manager from sharing record keeping and maintaining joint records of IRC and manager meetings.

3. *The CSA expect the IRC to keep records of any actions it takes in respect of a matter referred to it, in particular any transaction otherwise prohibited or restricted by securities legislation, as described in subsection 5.2(1), for which the manager has sought the approval of the IRC.*

Part 5 Conflict of interest matters

5.1 Manager to refer conflict of interest matters to independent review committee

- (1) Subject to section 5.4, when a conflict of interest matter arises, and before taking any action in the matter, the manager must

- (a) determine what action it proposes to take in respect of the matter, having regard to
 - (i) its duties under securities legislation; and
 - (ii) its written policies and procedures on the matter; and
 - (b) refer the matter, along with its proposed action, to the independent review committee for its review and decision.
- (2) If a manager must hold a meeting of securityholders to obtain securityholder approval before taking an action in a conflict of interest matter, the manager must include a summary of the independent review committee's decision under subsection (1) in the notice of the meeting.

Commentary

1. *Section 5.1 recognizes that a manager may not be able to objectively determine whether it is acting in the best interests of the investment fund when it has a conflict of interest. This section requires managers to refer all conflict of interest matters – not just those subject to prohibitions or restrictions under securities legislation – to the IRC so that an independent perspective can be brought to bear on the manager's proposed action.*

A decision tree for different types of conflict of interest matters is set out in Appendix A to the Commentary.

While the CSA expect the IRC to bring a high degree of rigour and skeptical objectivity to its review of conflict of interest matters, the CSA do not consider it the role of the IRC to secondguess the investment or business decisions of a manager or an entity related to the manager.

2. *Section 5.1 sets out how the manager must proceed when faced with a conflict of interest matter.*

Referring proposed actions involving conflict of interest matters to the IRC for its review is not considered by the CSA to detract from the manager's obligations to the investment fund under securities legislation to make decisions in the best interests of the fund. Subparagraph (a)(i) is intended to reinforce this obligation.

3. *In referring a matter to the IRC, a manager is expected to inform the IRC whether its proposed action follows its written policies and procedures on the matter under section 2.2.*

If an unanticipated conflict of interest matter arises for which the manager does not have an existing written policy and procedure, the CSA expect the manager to bring the matter and its proposed action to the IRC for its review and input at the time the matter is referred to the IRC.

4. *There may be matters that are subject to a securityholder vote that also involve a "conflict of interest matter" under this Instrument. For example, increases in the charges of the manager to the mutual fund will be a conflict of interest matter as well as a matter subject to a securityholder vote under Part 5 of National Instrument 81-102 Mutual Funds. For these matters, subsection (2) requires a manager to refer the matter first to the IRC before seeking the approval of securityholders, and to include a summary of the IRC's decision in the written notice to securityholders.*

5.2 Matters requiring independent review committee approval

- (1) A manager may not proceed with a proposed action under section 5.1 without the approval of the independent review committee if the action is
- (a) an interfund trade as described in subsection 6.1(2) of this Instrument or a transaction as described in subsection 4.2(1) of National Instrument 81-102 *Mutual Funds*;
 - (b) a transaction in securities of an issuer as described in subsection 6.2(1) of this Instrument; or
 - (c) an investment in a class of securities of an issuer underwritten by an entity related to the manager as described in subsection 4.1(1) of National Instrument 81-102 *Mutual Funds*.

- (2) An independent review committee must not approve an action unless it has determined, after reasonable inquiry, that the action
 - (a) is proposed by the manager free from any influence by an entity related to the manager and without taking into account any consideration relevant to an entity related to the manager;
 - (b) represents the business judgment of the manager uninfluenced by considerations other than the best interests of the investment fund;
 - (c) is in compliance with the manager's written policies and procedures relating to the action; and
 - (d) achieves a fair and reasonable result for the investment fund.

Commentary

1. *For the transactions described in subsection (1), provided the manager receives the IRC's approval under this section, and satisfies the additional conditions imposed under the applicable sections of Part 6 of this Instrument or Part 4 of NI 81-102, the manager will be permitted to proceed with the action without obtaining regulatory exemptive relief.*

The IRC may give its approval for certain actions or categories of actions in the form of a standing instruction as described in section 5.4. If no standing instruction is in effect, the manager is required to seek the IRC's approval prior to proceeding with any action set out in subsection (1). An IRC may consider as guidance any conditions in prior exemptive relief orders, waivers or approvals obtained from the securities regulatory authorities when contemplating the appropriate terms and conditions in its approval.

2. *If the IRC does not approve a proposed action described in subsection (1), the manager is not permitted to proceed without obtaining exemptive relief from the securities regulatory authorities. The CSA consider it in the best interests of the investment fund, and ultimately investors, for the IRC to be able to stop any proposed action which does not meet the test in subsection (2).*
3. *The CSA would usually expect that, before the IRC approves a proposed action described in subsection (1), it will have requested from the manager or others a report or certification to assist in its determination that the test in subsection (2) has been met.*
4. *The CSA expect that the manager will discuss with the IRC any instance where the IRC does not approve a proposed action, so that an alternative action satisfactory to both the manager and the IRC can be found, if possible.*
5. *The CSA consider that the ability of the manager to seek the removal of a member or members of the IRC under paragraph 3.10(2)(d) sufficiently addresses any concern that a manager may have about an IRC's ongoing refusal to approve matters.*

5.3 Matters subject to independent review committee recommendation

- (1) Before a manager may proceed with a proposed action under section 5.1 other than those set out in subsection 5.2(1),
 - (a) the independent review committee must provide a recommendation to the manager as to whether, in the committee's opinion after reasonable inquiry, the proposed action achieves a fair and reasonable result for the investment fund; and
 - (b) the manager must consider the recommendation of the independent review committee.
- (2) If the manager decides to proceed with an action in a conflict of interest matter that, in the opinion of the independent review committee after reasonable inquiry, does not achieve a fair and reasonable result for the investment fund under paragraph (1)(a), the manager must notify in writing the independent review committee before proceeding with the proposed action.

- (3) Upon receiving the notification described in subsection (2), the independent review committee may require the manager to notify securityholders of the investment fund of the manager's decision.
- (4) A notification to securityholders under subsection (3) must
 - (a) sufficiently describe the proposed action of the manager, the recommendation of the independent review committee and the manager's reasons for proceeding;
 - (b) state the date of the proposed implementation of the action; and
 - (c) be sent by the manager to each securityholder of the investment fund at least thirty days before the effective date of the proposed action.
- (5) The investment fund must, as soon as practicable, file the notification referred to in subsection (4) with the securities regulatory authority or regulator upon the notice being sent to securityholders.

Commentary

1. *This section captures all conflict of interest matters a manager encounters other than those listed in subsection 5.2(1). This includes conflict of interest matters prohibited or restricted by securities legislation not specified in subsection 5.2(1), and a manager's business and commercial decisions made on behalf of the investment fund that may be motivated, or be perceived to be motivated, by the manager's own interests rather than the best interests of the investment fund. Examples include:*
 - *increasing charges to the investment fund for costs incurred by the manager in operating the fund;*
 - *correcting material errors made by the manager in administering the investment fund;*
 - *negotiating soft dollar arrangements with dealers with whom the manager places portfolio transactions for the investment fund; and*
 - *choosing to bring services inhouse over using thirdparty service providers.*

The CSA expect that, in seeking guidance in identifying conflict of interest matters caught by this Instrument, among the factors the manager will look to for guidance to identify conflict of interest matters will be industry best practices. However, the CSA also acknowledge that each manager will need to consider the nature of its investment fund operations in determining a conflict of interest matter.

2. *The CSA expect the IRC's recommendation to state a positive or negative response as to whether they view the proposed action as achieving a fair and reasonable result for the investment fund.*
3. *For a proposed action in a conflict of interest matter under this section that is prohibited or restricted by securities legislation (but not specified in subsection 5.2(1)), a manager will still need to seek exemptive relief from the securities regulatory authorities.*
4. *Subsection (2) recognizes that, in exceptional circumstances, the manager may decide to proceed with a proposed course of action despite a negative recommendation from the IRC. In such instances, subsection (2) requires the manager to notify the IRC before proceeding with the action. If the IRC determines that the proposed action is sufficiently important to warrant notice to securityholders in the investment fund, the IRC has the authority to require the manager to give such notification before proceeding with the action.*

The CSA anticipate that the situation of a manager proceeding with a conflict of interest matter, despite a negative recommendation by the IRC, will occur infrequently.

5. *The notification referred to in subsection (5) should be filed on the SEDAR group profile number of the investment fund as a continuous disclosure document.*

5.4 Standing instructions by the independent review committee

- (1) Despite section 5.1, the manager is not required to refer a conflict of interest matter nor its proposed action to the independent review committee if the manager complies with the terms of a standing instruction that is in effect.

- (2) For any action for which the independent review committee has provided a standing instruction, at the time of the independent review committee's regular assessment described in subsection 4.2(1),
- (a) the manager must provide a written report to the independent review committee describing each instance that it acted in reliance on a standing instruction; and
 - (b) the independent review committee must
 - (i) review and assess the adequacy and effectiveness of the manager's written policies and procedures on the matter or on that type of matter with respect to all actions permitted by each standing instruction;
 - (ii) review and assess the manager's and investment fund's compliance with any conditions imposed by it in each standing instruction;
 - (iii) reaffirm or amend each standing instruction;
 - (iv) establish new standing instructions, if necessary; and
 - (v) advise the manager in writing of all changes to the standing instructions.
- (3) A manager may continue to rely on a standing instruction under subsection (1) until such time as the independent review committee notifies the manager that the standing instruction has been amended or is no longer in effect.

Commentary

1. *Section 5.4 recognizes that there are certain actions or categories of actions of the manager for which it may be appropriate for the IRC to choose to provide a standing instruction. For example, this may include a manager's ongoing voting of proxies on securities held by the investment fund when the manager has a business relationship with the issuer of the securities, or, a manager's decision to engage in interfund trading.*
2. *The CSA expect that, before providing or continuing a standing instruction to the manager for an action or category of actions, the IRC will have:*
 - *reviewed the manager's written policies and procedures with respect to the action or category of actions;*
 - *requested from the manager or other persons a report or certification to assist in deciding whether to give its approval or recommendation for the action or category of actions under subsection 5.2(1) or 5.3(1), as the case may be;*
 - *considered whether a standing instruction for the particular action or category of actions is appropriate for the investment fund; and*
 - *established very clear terms and conditions surrounding the standing instruction for the action or category of actions.*

An IRC may consider including in any standing instruction any terms or conditions in prior exemptive relief orders, waivers or approvals obtained from the securities regulatory authorities.

3. *As part of the IRC's review under subparagraph (2)(b)(ii), the IRC is expected to be mindful of its reporting obligation under section 4.5 of this Instrument, which includes notifying the securities regulatory authorities of any instance where the manager, in proceeding with an action, did not meet a condition imposed by the IRC in its approval (this includes a standing instruction).*
4. *This section is intended to improve the flexibility and timeliness of the manager's decisions concerning a proposed course of action in a conflict of interest matter.*

Part 6 Exempted transactions

6.1 Inter-fund trades

- (1) In this section

- (a) “current market price of the security” means,
 - (i) if the security is an exchange-traded security or a foreign exchange-traded security,
 - (A) the closing sale price on the day of the transaction as reported on the exchange upon which the security is listed or the quotation trade reporting system upon which the security is quoted, or
 - (B) if there are no reported transactions for the day of the transaction, the average of the highest current bid and lowest current ask for the security as displayed on the exchange upon which the security is listed or the quotation trade reporting system upon which the security is quoted, or
 - (C) if the closing sale price on the day of the transaction is outside of the closing bid and closing ask, the average of the highest current bid and lowest current ask for the security as displayed on the exchange upon which the security is listed or the quotation trade reporting system upon which the security is quoted; or
 - (ii) for all other securities, the average of the highest current bid and lowest current ask determined on the basis of reasonable inquiry; and
- (b) “market integrity requirements” means
 - (i) if the security is an exchange-traded security, the purchase or sale
 - (A) is printed on a marketplace that executes trades of the security; and
 - (B) complies with the market conduct and display requirements of the marketplace, its regulation services provider and securities regulatory authorities; or
 - (ii) if the security is a foreign exchange-traded security, the purchase or sale complies with the requirements that govern transparency and trading of foreign exchange-traded securities on the foreign exchange or foreign quotation and trade reporting system; or
 - (iii) for all other securities, the purchase or sale is through a dealer, if the purchase or sale is required to be reported by a registered dealer under applicable securities legislation.
- (2) The portfolio manager of an investment fund may purchase a security of any issuer from, or sell a security of any issuer to, another investment fund managed by the same manager or an affiliate of the manager, if, at the time of the transaction
 - (a) the investment fund is purchasing from, or selling to, another investment fund to which this Instrument applies;
 - (b) the independent review committee has approved the transaction under subsection 5.2(2);
 - (c) the bid and ask price of the security is readily available;
 - (d) the investment fund receives no consideration and the only cost for the trade is the nominal cost incurred by the investment fund to print or otherwise display the trade;
 - (e) the transaction is executed at the current market price of the security;
 - (f) the transaction is subject to market integrity requirements; and
 - (g) the investment fund keeps written records, including
 - (i) a record of each purchase and sale of securities;
 - (ii) the parties to the trade; and

(iii) the terms of the purchase or sale

for five years after the end of the fiscal year in which the trade occurred, the most recent two years in a reasonably accessible place.

- (3) The provisions of National Instrument 21-101 *Marketplace Operation*, and Part 6 and Part 8 of National Instrument 23-101 *Trading Rules*, do not apply to a portfolio manager or portfolio adviser of an investment fund, or an investment fund, with respect to a purchase or sale of a security referred to in subsection (2) if the purchase or sale is made in accordance with that subsection.
- (4) The inter-fund self-dealing investment prohibitions do not apply to a portfolio manager or portfolio adviser of an investment fund, or an investment fund, with respect to a purchase or sale of a security referred to in subsection (2) if the purchase or sale is made in accordance with that subsection.
- (5) The dealer registration requirement does not apply to a portfolio manager of an investment fund, with respect to a purchase or sale of a security referred to in subsection (2) if the purchase or sale is made in accordance with that subsection.
- (6) In subsection (5), “dealer registration requirement” has the meaning ascribed to that term in National Instrument 14-101 *Definitions*.

Commentary

1. *The term “inter-fund self-dealing investment prohibitions” is defined in section 1.5 of this Instrument. It is intended to capture the prohibitions in the securities legislation and certain regulations of each securities regulatory authority regarding inter-fund trades.*
2. *This section is intended to exempt investment funds from the prohibitions in the securities legislation and certain regulations that preclude inter-fund trades. It is not intended to apply to securities issued by an investment fund that are purchased by another fund within the same fund family.*

The CSA are of the view that this section applies to inter-fund trades between fund families of the same manager provided the purchase or sale is made in accordance with subsection (2).

3. *This section is also intended to provide a portfolio manager with a dealer registration exemption, where necessary, for inter-fund trades made in accordance with this section, but will not apply to any other activities of the portfolio manager. The exemption is based on compliance with this Instrument and the limitation of its application to prospectus-qualified investment funds. The CSA note that the Registration Reform project may re-examine this exemption.*
4. *This section sets out the minimum conditions for inter-fund trades to proceed without regulatory exemptive relief. An IRC may consider including in any approval any terms or conditions in prior exemptive relief orders, waivers or approvals obtained from the securities regulatory authorities.*
5. *This section does not specify the policies and procedures that a manager must have to effect inter-fund trades. However, the CSA expect the manager’s policies to include factors or criteria for*
 - *allocating securities purchased for or sold by two or more investment funds managed by the manager; and*
 - *ensuring that the terms of purchase or sale will be no less beneficial to the investment fund than those generally available to other market participants in arm’s-length transactions.*
6. *The CSA expect that the IRC may give its approval in the form of a standing instruction under section 5.4, to give the manager greater flexibility to take advantage of perceived market opportunity.*
7. *Paragraph (2)(c) requires that the market quotations for the transactions be transparent. The CSA expect that if the price information is publicly available from a marketplace, newspaper or through a data vendor, for example, this will be the price. If the price is not publicly available, the CSA expect the investment fund to obtain at least one quote from an independent, arm’s-length purchaser or seller, immediately before the purchase or sale.*

8. *The CSA consider the requirement in paragraph (2)(f) to be a way to facilitate price discovery and integrity. The CSA believe this is essential to well-functioning and efficient capital markets. Subparagraph (1)(b)(iii) is intended to capture, for corporate debt securities, the requirement, if applicable, to report the trade to CanPx, and for illiquid securities, the requirement, if applicable, to report the trade to the Canadian Unlisted Board (CUB).*
9. *Paragraph (2)(g) sets out the minimum expectations regarding the records an investment fund must keep of its inter-fund trades made in reliance on this section. The records should be detailed, and sufficient to establish a proper audit trail of the transactions.*

6.2 Transactions in securities of related issuers

- (1) An investment fund may make or hold an investment in the security of an issuer related to it, its manager, or an entity related to the manager, if
 - (a) at the time that the investment is made,
 - (i) the independent review committee has approved the investment under subsection 5.2(2); and
 - (ii) the purchase is made on an exchange on which the securities of the issuer are listed and traded; and
 - (b) no later than the time the investment fund files its annual financial statements, the manager of the investment fund files with the securities regulatory authority or regulator the particulars of the investment.
- (2) The mutual fund conflict of interest investment restrictions do not apply to a mutual fund with respect to an investment referred to in subsection (1) if the investment is made in accordance with that subsection.
- (3) In subsection (2), “mutual fund conflict of interest investment restrictions” has the meaning ascribed to that term in National Instrument 81-102 *Mutual Funds*.
- (4) In Quebec, Section 236 of the Securities Regulation does not apply to a portfolio adviser or registered person acting under a management contract with respect to an investment referred to in subsection (1) on behalf of an investment fund, if the investment is made in accordance with that subsection.

Commentary

1. *This section is intended to relieve investment funds in Quebec, and mutual funds elsewhere in Canada, from the prohibitions in the securities legislation of each securities regulatory authority that preclude investments in securities of related issuers.*
2. *This section sets out the minimum conditions for purchases to proceed without regulatory exemptive relief. An IRC may consider including in any approval any terms or conditions in prior exemptive relief orders, waivers or approvals obtained from the securities regulatory authorities.*

The CSA expect that the IRC may give its approval in the form of a standing instruction as described in section 5.4 to allow the manager greater flexibility in its decisions.

3. *This section contemplates that the manager will comply with the applicable reporting requirements under securities legislation for each purchase. The filing referred to in paragraph (1)(b) should be filed on the SEDAR group profile number of the investment fund, as a continuous disclosure document.*
4. *If an IRC gives its approval for the investment fund to purchase securities of an issuer described in this section, and then subsequently withdraws its approval for additional purchases, the CSA will not consider the continued holding of the securities to be subject to subsection 1.2(b) of the Instrument. However, we will expect the manager to consider whether continuing to hold those securities is a conflict of interest matter that subsection 1.2(a) of the Instrument would require the manager to refer to the IRC.*

Part 7 Exemptions

7.1 Exemptions

- (1) The securities regulatory authority or regulator may grant an exemption from this Instrument, in whole or in part, subject to such conditions or restrictions as may be imposed in the exemption.
- (2) Despite subsection (1), in Ontario only the regulator may grant such an exemption.

7.2 Existing exemptions, waivers or approvals

Any exemption, waiver or approval under a provision of securities legislation that was effective before this Instrument came into force and that deals with the matters that this Instrument regulates, will expire one year after this Instrument comes into force.

Commentary

1. *The CSA have, in a number of jurisdictions, granted exemptions and waivers from the conflict of interest and self-dealing provisions in securities legislation to permit the manager and/or the investment fund to make investments not otherwise permitted by securities legislation. Some of those exemptions and waivers contained “sunset” provisions that provided for the expiry of the exemption or waiver upon the coming into force of legislation or a CSA policy or rule that effectively provides for fund governance.*

For greater certainty, the CSA note that the coming into force of section 7.2 of this Instrument will effectively cause all exemptions and waivers that deal with the matters regulated by this Instrument – not just those exemptions and waivers that deal with the matters under subsection 5.2(1) – to expire one year after its coming into force whether or not they contained a “sunset” provision.

Part 8 Effective date

8.1 Effective date

This Instrument comes into force on November 1, 2006.

8.2 Transition

- (1) Despite section 8.1, this Instrument does not apply to an investment fund until the earlier of
 - (a) the date on which the manager provides to the securities regulatory authority or regulator the notification referred to in subsection (4); and
 - (b) the date one year after this Instrument comes into force.
- (2) Despite subsection (1), six months from the date this Instrument comes into force the manager must appoint the first members of the independent review committee under section 3.2 in compliance with this Instrument.
- (3) Despite section 4.4, the independent review committee’s first report to securityholders must be completed by the 120th day after the end of the first financial year of the investment fund to which this Instrument applies.
- (4) A manager of an investment fund must notify the securities regulatory authority or regulator in writing if it intends to comply with this Instrument prior to the expiration of the transition period under subsection (1).
- (5) The notification referred to in subsection (4) is satisfied if the notification is made to the investment fund’s principal regulator.

Commentary

1. Section 8.2 is intended to address transitional concerns.

The CSA expect that all investment funds will be compliant with this Instrument following the expiry of the transition period under subsection 8.2(1), twelve months after the Instrument is in force. For an investment fund established after the expiry of the transition period, it is expected that the investment fund will be compliant with this Instrument before any purchase order for securities of the investment fund is accepted.

2. Subsection 8.2(2) allows a manager an extra six months from the date this Instrument is in force to appoint the initial members of the IRC.

While a six month transition period exists for the appointment of IRC members, the CSA strongly encourage a timely appointment of the IRC by the manager so that within the twelve month transitional period there is sufficient time for the IRC to adopt its charter, to review the manager's policies and procedures, and to review (subject to manager referral) any existing conflict of interest matters.

The transition period is also intended to give the manager sufficient time to refer existing and new conflict of interest matters to the IRC for its review and determination.

3. The CSA anticipate a manager or investment fund may wish to rely on the Instrument before the expiry of the transition period so that it may proceed with IRC approval for an otherwise prohibited or restricted transaction in securities legislation described in subsection 5.2(1). This may not occur unless there is complete compliance with the Instrument. Subsection (4) is intended to assist the CSA in knowing which managers of investment funds are proceeding in this manner before the expiry of the transition period.

4. For investment funds established before the expiry of the transition period, the CSA expect the manager to establish policies and procedures on any conflict of interest matters (if they do not already have them), and to refer to the IRC these policies and procedures and any decisions related to such matters prior to the end of the transition period.

5. The CSA do not consider a manager's organization of an investment fund (such as the initial setting of fees or the initial choice of service providers) to be subject to IRC review, unless the manager's decisions give rise to a conflict of interest concerning the manager's obligations to existing investment funds within the manager's fund family. However, the CSA expect the manager will establish policies and procedures for any conflict of interest matters arising from the investment fund's organization or otherwise, and refer to the IRC these policies and procedures and any decisions related to such matters.

It is anticipated that the manager will wish to engage the IRC early in the establishment of the investment fund to ensure the IRC is adequately informed of potential new conflicts of interest.

6. An investment fund, whether established before or after the date this Instrument comes into force, has a total transition period of up to twelve months from the date the Instrument comes into force to comply with the Instrument. Only if the manager of an investment fund intends to comply with the Instrument in its entirety before the expiry of the transition period is the notice in subsection (4) required.
7. It is expected that investment funds will incorporate any new disclosure obligations arising out of this Instrument as part of their annual prospectus renewal or continuous disclosure filing following the expiry of the transition period.
8. The CSA do not consider the expenses incurred by existing investment funds in establishing an IRC under this Instrument to be caught by section 5.1 of NI 81-102. We do not view section 5.1 as intending to capture the costs associated with compliance by an investment fund with new regulatory requirements.

APPENDIX A – CONFLICT OF INTEREST OR SELF-DEALING PROVISIONS

JURISDICTION

SECURITIES LEGISLATION REFERENCE

Alberta	Part 15 – Insider Trading and Self-Dealing of the <i>Securities Act</i> (Alberta)
British Columbia	Part 15 – Self-Dealing of the <i>Securities Act</i> (British Columbia)
Manitoba	Part XI – Insider Trading of the <i>Securities Act</i> (Manitoba)
Newfoundland and Labrador	Part XX – Insider Trading and Self-Dealing of the <i>Securities Act</i> (Newfoundland and Labrador)
New Brunswick	Part 10 – Insider Trading and Self-Dealing of the <i>Securities Act</i> (New Brunswick)
Nova Scotia	Sections 112 – 128 of the <i>Securities Act</i> (Nova Scotia)
Ontario	Part XXI – Insider Trading and Self-Dealing of the <i>Securities Act</i> (Ontario)
Quebec	Section 236 of the <i>Securities Regulation</i> (Quebec)
Saskatchewan	Part XVII – Insider Trading and Self-Dealing – Mutual Funds of the <i>Securities Act</i> (Saskatchewan)
Alberta, British Columbia, Manitoba, Newfoundland and Labrador, New Brunswick, Northwest Territories, Nova Scotia, Nunavut, Ontario, Prince Edward Island, Quebec, Saskatchewan and Yukon	Part 4 of National Instrument 81-102 <i>Mutual Funds</i>

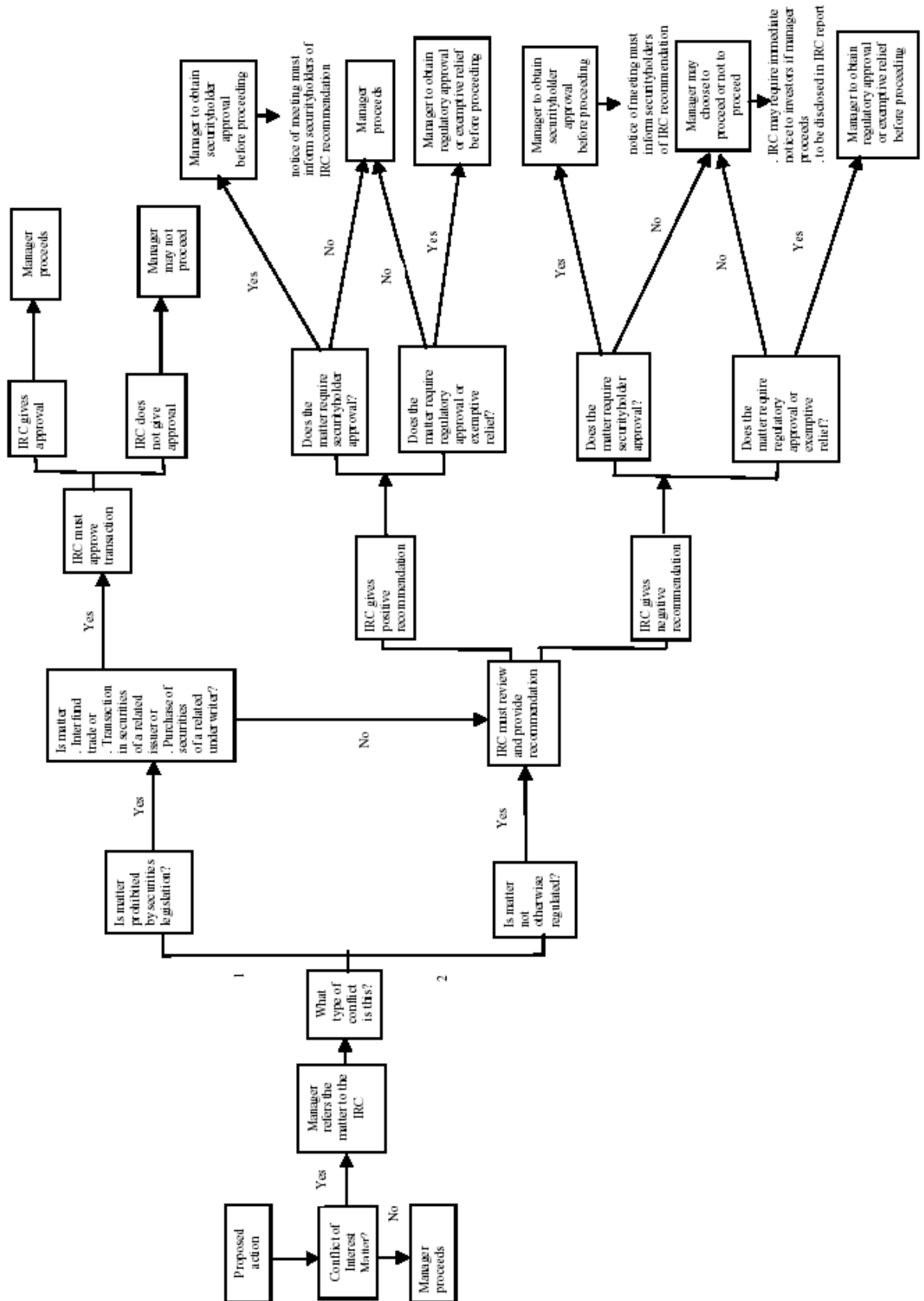
APPENDIX B – INTER-FUND SELF-DEALING CONFLICT OF INTEREST PROVISIONS

JURISDICTION

SECURITIES LEGISLATION REFERENCE

Alberta	Section 192(2)(b) of the <i>Securities Act</i> (Alberta) Section 31(6) of ASC Rules
British Columbia	Section 127(1)(b) of the <i>Securities Act</i> (British Columbia)
Newfoundland and Labrador	Section 119(2)(b) of the <i>Securities Act</i> (Newfoundland and Labrador) Section 103(6) of Reg. 805/96
New Brunswick	Section 144(1)(b) of the <i>Securities Act</i> (New Brunswick) Section 11.7(6) of Local Rule 31-501 Registration Requirements
Nova Scotia	Section 126(2)(b) of the <i>Securities Act</i> (Nova Scotia) Section 32(6) of the General Securities Rules
Ontario	Section 118(2)(b) of the <i>Securities Act</i> (Ontario) Section 115(6) of Reg. 1015
Prince Edward Island	Section 38.1(6) of Securities Act Regulations
Quebec	Section 236 of the <i>Securities Regulation</i> (Quebec)
Saskatchewan	Section 127(2)(b) of the <i>Securities Act</i> (Saskatchewan) Section 27(6) of Securities Regulations

APPENDIX A to COMMENTARY — DECISION TREE



NOVA SCOTIA SECURITIES COMMISSION

RULE 81-802
IMPLEMENTING NATIONAL INSTRUMENT 81-107 INDEPENDENT REVIEW
COMMITTEE FOR INVESTMENT FUNDS**PART 1 – Definitions and Interpretation**

- 1.1 Definition** – In this Rule, “NI 81-107” means National Instrument 81-107 *Independent Review Committee for Investment Funds*.
- 1.2 Interpretation** – A term used in this Rule that is defined or interpreted in NI 81-107 has the meaning ascribed to it in NI 81-107.

PART 2 – Application

- 2.1 Application** – This Rule applies to an investment fund that is a reporting issuer.

PART 3 – Interrelationship with Legislation

- 3.1 Definition of manager** – In NI 81-107, “manager” means an “investment fund manager” under the Act upon the definition of an “investment fund manager” being proclaimed in force.
- 3.2 Standard of care for manager** – In NI 81-107, the standard of care and fiduciary duty required of a manager of a mutual fund in order to meet its obligation under NI 81-107 is the same standard of care and fiduciary duty imposed under section 124 of the Act.
- 3.3 Amendment to section 32 of the General Securities Rules** - Section 32 of the General Securities Rules is amended by adding the following subsection after subsection (6):
- (7) Subsection (6) does not apply in the case of an investment counsel who is acting as a portfolio manager of an investment fund, with respect to a purchase or sale of a security referred to in subsection 6.1(2) of National Instrument 81-107 *Independent Review Committee for Investment Funds* if the purchase or sale is made in accordance with that subsection.
- 3.4 Amendment to section 67 of the General Securities Rules** – Subsection 67(2) of the General Securities Rules is amended by striking out “or” at the end of clause (b) and adding the following clause after clause (b): (b.1) in the case of a registrant who is acting as a portfolio manager in respect of a transaction made in accordance with subsection 4.1(4) of National Instrument 81-102 *Mutual Funds*; or
- 3.5 Variation of Form 15** – The requirements of Form 15 prescribed in the Appendix to the General Securities Rules are varied for an issuer that has prepared a prospectus in accordance with Form 15 of Ontario Regulation 1015, R.R.O. 1990, as amended, by substituting the requirements of the Ontario Form 15.

PART 4 – Effective Date

- 4.1 Effective Date** – This Rule comes into force on February 19, 2007.

The foregoing is hereby approved and, subject to the Act, is hereby made a rule of the Commission pursuant to the authority contained in section 150 of the Act.

IN WITNESS WHEREOF this Instrument has been signed by the Chair and the Vice- Chair of the Commission, being the members of the Commission prescribed by the Chair pursuant to subsection 15(3) of the Act to attend the hearing of this matter and the quorum with respect to this matter, on the 6th day of December, 2006.

“H. Leslie O’Brien”
H. Leslie O’Brien

“R. Daren Baxter”
R. Daren Baxter

**COMPANION POLICY 81-802CP TO
NOVA SCOTIA SECURITIES COMMISSION RULE 81-802
IMPLEMENTING NATIONAL INSTRUMENT 81-107
INDEPENDENT REVIEW COMMITTEE FOR INVESTMENT FUNDS**

- 1.1 Introduction** – The purpose of this Companion Policy is to provide information relating to the manner in which the Nova Scotia Securities Commission (the Commission) interprets or applies certain provisions of Rule 81-802 *Implementing National Instrument 81-107 Independent Review Committee for Investment Funds* (the Implementing Rule) and National Instrument 81-107 *Independent Review Committee for Investment Funds* (NI 81-107).
- 1.2 Interrelationship between NI 81-107 and the Securities Act (Nova Scotia) (the Act)** – NI 81-107 is intended to impose a minimum, consistent standard of governance for all publicly offered investment funds by introducing the requirement for a fully independent advisory body, the independent review committee (the IRC), charged with overseeing all conflict of interest matters faced by the manager in the operation of an investment fund. As a result, NI 81-107 sometimes repeats (without any substantive change) certain requirements that are also dealt with in sections 112 to 128 of the Act.
- The cumulative effect of NI 81-107 and the Implementing Rule is that the standard of care and fiduciary duty required under section 2.1 of NI 81-107 is the same standard of care and fiduciary duty imposed under section 124 of the Act for a manager of a mutual fund, and sections 6.1 and 6.2 of NI 81-107 provide for exemptions from some of the prohibitions in sections 112 to 128 of the Act. A manager of a mutual fund that is a reporting issuer can and should therefore refer to section 2.1 of NI 81-107 in place of section 124 of the Act, and investment funds or mutual funds, respectively, should refer to sections 6.1 and 6.2 of NI 81-107 to see if the exemptions from the prohibitions contained in sections 112 to 128 of the Act are met.
- 1.3 Consequential Amendments to the General Securities Rules** – The Implementing Rule also contains consequential amendments to sections 32 and 67 of the General Securities Rules and a provision which permits an issuer to use the amended Form 15 in the Ontario Regulation to the *Securities Act* (Ontario).
- 1.4 Effective Date** – This Companion Policy comes into effect on February 19, 2007.
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Nova Scotia Securities Commission

**Rule 81-101(Amendment)
Amendments to National Instrument 81-101
Mutual Fund Prospectus Disclosure, Form 81-101F1 and Form 81-101F2
-And-
Amendments to National Instrument 81-101
Mutual Fund Prospectus Disclosure, Form 81-101F1 and Form 81-101F2**

WHEREAS:

1. Pursuant to section 150 of the *Securities Act*, R.S.N.S. 1989, chapter 418, as amended (the “Act”), the Nova Scotia Securities Commission (the “Commission”) has power to make rules subject to compliance with the requirements of the Act;
2. Amendments to National Instrument 81-101 Mutual Fund Prospectus Disclosure, Form 81-101F1 and Form 81-101F2, a copy of which is attached hereto and is hereinafter called the “Rule”, has been adopted as a rule by one or more of the Canadian securities regulatory authorities; and
3. The Commission is of the opinion that the attainment of the purpose of the Act is advanced by this Instrument.

NOW THEREFORE the Commission hereby:

- (a) pursuant to the authority contained in section 150 of the Act and subject to compliance with the requirements of section 150A of the Act, approves the Rule and makes the same a rule of the Commission except insofar as the Rule contains coming into force or effective date provisions; and
- (b) declares that the rule approved and made pursuant to clause (a) shall take effect on **February 19, 2007**, unless the Governor-in-Council disapproves the rule or returns it to the Commission in accordance with subsection 150A(3) of the Act in which event the rule shall not be effective until the rule is approved by the Governor-in-Council.

IN WITNESS WHEREOF this Instrument has been signed by the Chair and Vice-Chair of the Commission, being the members of the Commission prescribed by the Chair pursuant to subsection 15(3) of the Act to attend the hearing of this matter and the quorum with respect to this matter, on the 6th day of December, 2006.

“H. Leslie O’Brien”
H. Leslie O’Brien

“R. Daren Baxter”
R. Daren Baxter

Attachments

**NATIONAL INSTRUMENT 81-101
MUTUAL FUND PROSPECTUS DISCLOSURE,
FORM 81-101F1 CONTENTS OF SIMPLIFIED PROSPECTUS AND
FORM 81-101F2 CONTENTS OF ANNUAL INFORMATION FORM
AMENDMENT INSTRUMENT**

1. Section 1.1 of National Instrument 81-101 *Mutual Fund Prospectus Disclosure* is amended by:

- (a) adding the following after the definition of “financial year”:

“independent review committee” means the independent review committee of the investment fund established under National Instrument 81-107 *Independent Review Committee for Investment Funds*;” and

- (b) adding the following after the definition of “multiple SP”:

“NI 81-107” means National Instrument 81-107 *Independent Review Committee for Investment Funds*;”.

2. Form 81-101F1 *Contents of Simplified Prospectus* is amended

- (a) in Item 5 of Part A by:

- (i) adding the following after subsection (3):

“(3.1) Under a separate subheading “Independent Review Committee” in the diagram or table, briefly describe the independent review committee of the mutual funds, including

- an appropriate summary of its mandate,
- its composition, that it prepares at least annually a report of its activities for securityholders which is available on the [mutual fund’s/mutual fund family’s] Internet site at [insert mutual fund’s Internet site address], or at the securityholders request at no cost, by contacting the [mutual fund/mutual fund family] at [insert mutual fund’s /mutual fund family’s e-mail address], and

- that additional information about the independent review committee, including the names of the members, is available in the mutual fund's Annual Information Form.”;

(ii) adding the following after subsection (5):

“(6) Despite subsection (3.1), if the information required by subsection (3.1) is not the same for substantially all of the mutual funds described in the document, provide only that information that is the same for substantially all of the mutual funds and provide the remaining disclosure required by that subsection under Item 4(3.1) of Part B of this Form.”; and

(iii) adding the following Instruction after Instruction (2):

“(3) *The information about the independent review committee should be brief. For instance, its mandate may in part be described as “reviewing, and providing input on, the manager’s written policies and procedures which deal with conflict of interest matters for the manager and reviewing such conflict of interest matters.” A crossreference to the annual information form for additional information on the independent review committee and fund governance should be included.*”.

(b) in Item 8 of Part A by

(i) adding the following after subsection 8.1(3) :

“(3.1) Under “Operating Expenses” in the table, include a description of the fees and expenses payable in connection with the independent review committee.”; and

(ii) adding the following after subsection 8.1(5):

“(6) Despite subsection (3.1), if the information required by subsection (3.1) is not the same for each mutual fund described in the document, make this disclosure in the description of fees and expenses required for each fund by Item 5 of Part B of this Form and include a crossreference to that information in the table required by this Item.”.

(c) in Item 4 of Part B by adding the following after subsection (3):

“(3.1) Under a separate sub-heading “Independent Review Committee” in the diagram or table, briefly describe the independent review committee of the mutual funds, including

- an appropriate summary of its mandate,
- its composition,
- that it prepares at least annually a report of its activities for securityholders which is available on the [mutual fund’s/mutual fund family’s] Internet site at [insert mutual fund’s Internet site address], or at securityholders request at no cost, by contacting the [mutual fund/mutual fund family] at [insert mutual fund’s /mutual fund family’s email address], and
- that additional information about the independent review committee, including the names of the members, is available in the mutual fund’s Annual Information Form.”.

(d) in Item 5 of Part B by adding the following after subparagraph (f)(ii):

“(iii) the amount of the fees and expenses payable in connection with the independent review committee, charged to the mutual fund; and”.

3. Form 81-101F2 *Contents of Annual Information Form* is amended

(a) in Item 4 by adding the following after subsection (2):

“(2.1) If the mutual fund has relied on the approval of the independent review committee and the relevant requirements of NI 81-107 to vary any of the investment restrictions and practices contained in securities legislation, including NI 81-102, provide details of the permitted variations.

(2.2) If the mutual fund has relied on the approval of the independent review committee to implement a reorganization with, or transfer of assets to, another mutual fund or to proceed with a change of auditor of the mutual fund as permitted by NI 81-102, provide details.”.

(b) in Item 10 by:

(i) striking out “and” at the end of paragraph 10.1(f);

(ii) adding “;and” at the end of paragraph 10.1(g); and

(iii) adding the following after paragraph 10.1(g):

“(h) the oversight of the manager of the mutual fund by the independent review committee.”.

(c) in Item 11 by adding the following after subsection 11.1(5):

“(6) Disclose the percentage of securities of each class or series of voting or equity securities beneficially owned, directly or indirectly, in aggregate, by all the independent review committee members of the mutual fund

(a) in the mutual fund if the aggregate level of ownership exceeds 10 percent,

(b) in the manager, or

(c) in any person or company that provides services to the mutual fund or the manager.”.

(d) in Item 12

(i) by repealing paragraph (1)(a) and substituting the following:

“(a) the mandate and responsibilities of the independent review committee and the reasons for any change in the composition of the independent review committee since the date of the most recently filed annual information form;

(a.1) any other body or group that has responsibility for fund governance and the extent to which its members are independent of the manager of the mutual fund; and”; and

(ii) by renumbering the Instruction as Instruction (1) and adding the following paragraph after Instruction (1):

“(2) *If the mutual fund has an independent review committee, state in the disclosure provided under paragraph (1)(b) that NI 81-107 requires the manager to have policies and procedures relating to conflicts of interest.*”.

(e) in Item 15 by repealing subsection (2) and substituting the following:

“(2) Describe any arrangements under which compensation was paid or payable by the mutual fund during the most recently completed financial year of the mutual fund, for the services of directors of the mutual fund, members of an independent board of governors or advisory board of the mutual fund and members of the independent review committee of the mutual fund, including the amounts paid, the name of the individual and any expenses reimbursed by the mutual fund to the individual

(a) in that capacity, including any additional amounts payable for committee participation or special assignments; and

(b) as consultant or expert.”

4. This Instrument comes into force on November 1, 2006.

Nova Scotia Securities Commission

Rule 81-102(Amendment)
Amendments to National Instrument 81-102 Mutual Funds
- And -
Amendments to National Instrument 81-102 Mutual Funds
- And -
Amendments to Companion Policy 81-102CP to
National Instrument 81-102 Mutual Funds

WHEREAS:

1. Pursuant to section 150 of the *Securities Act*, R.S.N.S. 1989, chapter 418, as amended (the “Act”), the Nova Scotia Securities Commission (the “Commission”) has power to make rules subject to compliance with the requirements of the Act;
2. Pursuant to section 19 of the Act, the Commission has power to issue and publish policy statements;
3. Amendments to National Instrument 81-102 Mutual Funds and Amendments to Companion Policy 81-102CP to National Instrument 81-102 Mutual Funds, copies of which are attached hereto and are hereinafter called the “Rule” and “Companion Policy” respectively, have been adopted as a rule by one or more of the Canadian securities regulatory authorities; and
4. The Commission is of the opinion that the attainment of the purpose of the Act is advanced by this Instrument.

NOW THEREFORE the Commission hereby:

- (a) pursuant to the authority contained in section 150 of the Act and subject to compliance with the requirements of section 150A of the Act, approves the Rule and makes the same a rule of the Commission except insofar as the Rule contains coming into force or effective date provisions;
- (b) pursuant to the authority contained in section 19 of the Act and subject to publication in the *Royal Gazette*, issues the Companion Policy as a policy statement of the Commission except insofar as the Companion Policy contains coming into force or effective date provisions; and
- (c) declares that the rule approved and made pursuant to clause (a) and the policy statement issued pursuant to clause (b) shall both take effect on **February 19, 2007**, unless the Governor-in-Council disapproves the rule or returns it to the Commission in accordance with subsection 150A(3) of the Act in which event the rule and the policy statement shall not be effective until the rule is approved by the Governor-in-Council.

IN WITNESS WHEREOF this Instrument has been signed by the Chair and Vice-Chair of the Commission, being the members of the Commission prescribed by the Chair pursuant to subsection 15(3) of the Act to attend the hearing of this matter and the quorum with respect to this matter, on the 6th day of December, 2006.

“H. Leslie O’Brien”
H. Leslie O’Brien

“R. Daren Baxter”
R. Daren Baxter

Attachments

NATIONAL INSTRUMENT 81-102
MUTUAL FUNDS
AMENDMENT INSTRUMENT

1. The Table of Contents of National Instrument 81-102 *Mutual Funds* is amended by adding the following after Appendix B-1, Appendix B-2 and Appendix B-3 – Compliance Reports:

“APPENDIX C –Provisions contained in Securities Legislation for the Purpose of Subsection 4.1(5) – Prohibited Investments”.
2. Section 1.1 of National Instrument 81-102 *Mutual Funds* is amended by:
 - (a) adding the following after the definition of “illiquid asset”:

““independent review committee” means the independent review committee of the investment fund established under National Instrument 81-107 *Independent Review Committee for Investment Funds*”;
 - (b) repealing the definition of “mutual fund conflict of interest investment restrictions” and substituting the following:

““mutual fund conflict of interest investment restrictions” means the provisions of securities legislation that

 - (a) prohibit a mutual fund from knowingly making or holding an investment in any person or company who is a substantial security holder, as defined in securities legislation, of the mutual fund, its management company, manager or distribution company;
 - (b) prohibit a mutual fund from knowingly making or holding an investment in any person or company in which the mutual fund, alone or together with one or more related mutual funds, is a substantial security holder, as defined in securities legislation;
 - (c) prohibit a mutual fund from knowingly making or holding an investment in an issuer in which any person or company who is a substantial security holder of the mutual fund, its management company, manager or distribution company, has a significant interest, as defined in securities legislation;
 - (d) prohibit a mutual fund, a responsible person as defined in securities legislation, a portfolio adviser or a registered person acting under a management contract from knowingly causing any investment portfolio managed by it, or a mutual fund, to invest in, or prohibit a mutual fund from investing in, any issuer in which a responsible person, as defined in securities legislation, is an officer or director unless the specific fact is disclosed to the mutual fund, securityholder or client, and where securities legislation requires it, the written consent of the client to the investment is obtained before the purchase;
 - (e) prohibit a mutual fund, a responsible person as defined in securities legislation, or a portfolio adviser knowingly causing any investment portfolio managed by it to purchase or sell, or prohibit a mutual fund from purchasing or selling, the securities of any issuer from or to the account of a responsible person, as defined in securities legislation, an associate of a responsible person or the portfolio adviser; and
 - (f) prohibit a portfolio adviser or a registered person acting under a management contract from subscribing to or buying securities on behalf of a mutual fund, where his or her own interest might distort his or her judgment, unless the specific fact is disclosed to the client and the written consent of the client to the investment is obtained before the subscription or purchase.”; and
 - (c) adding the following after the definition of “mutual fund conflict of interest reporting requirements”:

““NI 81-107” means National Instrument 81-107 *Independent Review Committee for Investment Funds*”.
3. Section 4.1 of National Instrument 81-102 *Mutual Funds* is amended by adding the following after subsection (3):

“(4) Subsection (1) does not apply to an investment in a class of securities of an issuer if, at the time of each investment

 - (a) the independent review committee of the dealer managed mutual fund has approved the transaction under subsection 5.2(2) of NI 81-107;

- (b) in a class of debt securities of an issuer other than a class of securities referred to in subsection (3), the security has been given, and continues to have, an approved rating by an approved credit rating organization;
- (c) in any other class of securities of an issuer,
 - (i) the distribution of the class of equity securities is made by prospectus filed with one or more securities regulatory authorities or regulators in Canada, and
 - (ii) during the 60 day period referred to in subsection (1) the investment is made on an exchange on which the class of equity securities of the issuer is listed and traded; and
- (d) no later than the time the dealer managed mutual fund files its annual financial statements, the manager of the dealer managed mutual fund files the particulars of each investment made by the dealer managed mutual fund during its most recently completed financial year.

(5) The corresponding provisions contained in securities legislation referred to in Appendix C do not apply with respect to an investment in a class of securities of an issuer referred to in subsection (4) if the investment is made in accordance with that subsection.”.

4. Section 4.3 of National Instrument 81-102 *Mutual Funds* is amended by

- (a) renumbering 4.3 Exception as subsection (1); and
- (b) adding the following after subsection (1):

“(2) Section 4.2 does not apply to a purchase or sale of a class of debt securities by a mutual fund from, or to, another mutual fund managed by the same manager or an affiliate of the manager, if, at the time of the transaction

- (a) the mutual fund is purchasing from, or selling to, another mutual fund to which NI 81-107 applies;
- (b) the independent review committee of the mutual fund has approved the transaction under subsection 5.2(2) of NI 81-107 ; and
- (c) the transaction complies with subsection 6.1(2) of NI 81-107.”.

5. Section 5.1 of National Instrument 81-102 *Mutual Funds* is amended by repealing paragraph 5.1(d).

6. Section 5.3 of National Instrument 81-102 *Mutual Funds* is amended

- (a) by adding the following after subsection 5.3(1):

“(2) Despite section 5.1, the approval of securityholders of a mutual fund is not required to be obtained for a change referred to in paragraph 5.1(f) if

- (a) the independent review committee of the mutual fund has approved the change under subsection 5.2(2) of NI 81-107;
- (b) the mutual fund is being reorganized with, or its assets are being transferred to, another mutual fund to which this Instrument and NI 81-107 apply and that is managed by the manager, or an affiliate of the manager, of the mutual fund;
- (c) the reorganization or transfer of assets of the mutual fund complies with the criteria in paragraphs 5.6(1)(a), (b), (c), (d), (g), (h) and (i) and subsection 5.6(2);
- (d) the simplified prospectus of the mutual fund discloses that, although the approval of securityholders may not be obtained before making the change, securityholders will be sent a written notice at least 60 days before the effective date of the change; and

(e) the notice referred to in paragraph (d) to securityholders is sent 60 days before the effective date of the change.”; and

(b) by adding the following after section 5.3:

“5.3.1 Change of Auditor of the Mutual Fund –The auditor of the mutual fund may not be changed unless

- (a) the independent review committee of the mutual fund has approved the change of auditor under subsection 5.2(2) of NI 81-107;
- (b) the simplified prospectus of the mutual fund discloses that, although the approval of securityholders will not be obtained before making the change, securityholders will be sent a written notice at least 60 days before the effective date of the change, and
- (c) the notice referred to in paragraph (b) to securityholders is sent 60 days before the effective date of the change.”.

7. National Instrument 81-102 *Mutual Funds* is amended by adding the following after Appendix B-3 – AUDIT REPORT:

**“APPENDIX C – PROVISIONS CONTAINED IN SECURITIES LEGISLATION FOR THE PURPOSE OF
SUBSECTION 4.1(5) – PROHIBITED INVESTMENTS**

JURISDICTION	SECURITIES LEGISLATION REFERENCE
Alberta	s. 9 of ASC Policy 7.1
British Columbia	s. 81 of the <i>Securities Rules</i> (British Columbia)
Newfoundland and Labrador	s. 191 of Reg 805/96
New Brunswick	s. 13.2 of Local Rule 31501 Registration Requirements
Nova Scotia	s. 67 of the General Securities Rules
Ontario	s. 227 of Reg. 1015
Quebec	Article 236 and 237.1 of the <i>Securities Regulation</i>

8. This Instrument comes into force on November 1, 2006.

**COMPANION POLICY 81-102CP – TO NATIONAL INSTRUMENT 81-102
MUTUAL FUNDS AMENDMENT INSTRUMENT**

1. Section 3.4 of Companion Policy 81-102CP *Mutual Funds* is amended by adding the following paragraph after subsection (1):

“(2) Subsection 2.5(7) of the Instrument provides that certain investment restrictions do not apply to investments in other mutual funds made in accordance with section 2.5. For greater certainty, the CSA note that subsection 2.5(7) applies only with respect to a mutual fund’s investments in other mutual funds, and not for any other investment or transaction.”; and

2. Part 3 of Companion Policy 81-102CP *Mutual Funds* is amended by adding the following after section 3.7:

“3.8 Prohibited Investments – (1) Subsection 4.1(4) permits a dealer managed mutual fund to make an investment otherwise prohibited by subsection 4.1(1) and the corresponding provisions in securities legislation referred to in Appendix C to NI 81-102 if the independent review committee of the dealer managed mutual fund has approved the transaction under

subsection 5.2(2) of NI 81-107. The CSA expect the independent review committee may contemplate giving its approval as a standing instruction, as contemplated in section 5.4 of NI 81-107.

(2) Subsection 4.3(2) permits a mutual fund to purchase a class of debt securities from, or sell a class of debt securities to, another mutual fund managed by the same manager or an affiliate of the manager where the price payable for the security is not publicly available, if the independent review committee of the mutual fund has approved the transaction under subsection 5.2(2) of NI 81-107 and the requirements in section 6.1 of NI 81-107 have been met. The CSA expect the independent review committee may contemplate giving its approval as a standing instruction, as contemplated in section 5.4 of NI 81-107.

(3) In providing its approval under paragraph 4.3(2), the CSA expect the independent review committee to have satisfied itself that the price of the security is fair. It may do this by considering the price quoted on a marketplace (e.g., CanPx or TRACE), or by obtaining a quote from an independent, arm's-length purchaser or seller, immediately before the purchase or sale.”

3. Part 7 of Companion Policy 81-102CP Mutual Funds is amended by adding the following after section 7.3:

“7.4 Circumstances in Which Approval of Securityholders Not Required – (1) Subsection 5.3(2) of the Instrument provides that a mutual fund’s reorganization with, or transfer of assets to, another mutual fund may be carried out on the conditions described in the subsection without the prior approval of the securityholders of the mutual fund.

(2) If the manager refers the change contemplated in subsection 5.3(2) to the mutual fund’s independent review committee, and subsequently seeks the approval of the securityholders of the mutual fund, the CSA expect the manager to include a description of the independent review committee’s determination in the written notice to securityholders referred to in section 5.4 of this Instrument.

7.5 Change of Auditor – Section 5.3.1 of the Instrument requires that the independent review committee of the mutual fund give its prior approval to the manager before the auditor of the mutual fund may be changed.

7.6 Connection to NI 81-107 – There may be matters under section 5.1 that may also be a conflict of interest matter as defined in NI 81-107. The CSA expect any matter under section 5.1 subject to review by the independent review committee to be referred by the manager to the independent review committee before seeking the approval of securityholders of the mutual fund. The CSA further expect the manager to include a description of the independent review committee’s determination in the written notice to securityholders referred to in subsection 5.4(2) of this Instrument.”

4. This Instrument comes into force on November 1, 2006.

Nova Scotia Securities Commission

Rule 81-104(Amendment)
Amendments to National Instrument 81-104 Commodity Pools
 -And-
Amendments to National Instrument 81-104 Commodity Pools

WHEREAS:

1. Pursuant to section 150 of the *Securities Act*, R.S.N.S. 1989, chapter 418, as amended (the “Act”), the Nova Scotia Securities Commission (the “Commission”) has power to make rules subject to compliance with the requirements of the Act;
2. Amendments to National Instrument 81-104 Commodity Pools, a copy of which is attached hereto and is hereinafter called the “Rule”, has been adopted as a rule by one or more of the Canadian securities regulatory authorities; and
3. The Commission is of the opinion that the attainment of the purpose of the Act is advanced by this Instrument.

NOW THEREFORE the Commission hereby:

- (a) pursuant to the authority contained in section 150 of the Act and subject to compliance with the requirements of section 150A of the Act, approves the Rule and makes the same a rule of the Commission except insofar as the Rule contains coming into force or effective date provisions; and
- (b) declares that the rule approved and made pursuant to clause (a) shall take effect on **February 19, 2007**, unless the Governor-in-Council disapproves the rule or returns it to the Commission in accordance with subsection 150A(3) of the Act in which event the rule shall not be effective until the rule is approved by the Governor-in-Council.

IN WITNESS WHEREOF this Instrument has been signed by the Chair and Vice-Chair of the Commission, being the members of the Commission prescribed by the Chair pursuant to subsection 15(3) of the Act to attend the hearing of this matter and the quorum with respect to this matter, on the 6th day of December, 2006.

"H. Leslie O'Brien"

H. Leslie O'Brien

"R. Daren Baxter"

R. Daren Baxter

Attachments

**NATIONAL INSTRUMENT 81-104
COMMODITY POOLS
AMENDMENT INSTRUMENT**

1. Section 1.1 of National Instrument 81-104 *Commodity Pools* is amended by adding the following after the definition "Derivatives Fundamentals Course":

"independent review committee" means the independent review committee of the investment fund established under National Instrument 81-107 *Independent Review Committee for Investment Funds*;"
2. Section 9.2 of National Instrument 81-104 *Commodity Pools* is amended by adding the following after subsection 9.2(o):

"(p) provide the disclosure concerning the independent review committee of the commodity pool that is required to be provided by a mutual fund under

 - (i) subsection (3.1) of Item 5 of Part A of Form 81-101F1 Contents of Simplified Prospectus,
 - (ii) subsection (3.1) of Item 8 of Part A of Form 81-101F1 Contents of Simplified Prospectus,
 - (iii) subsections (2.1) and (2.2) of Item 4 of Form 81-101F2 Contents of Annual Information Form,
 - (iv) paragraph (h) of Item 10.1 of Form 81-101F2 Contents of Annual Information Form,
 - (v) subsection (6) of Item 11.1 of Form 81-101F2 Contents of Annual Information Form,
 - (vi) subsection (1) of Item 12 Form 81-101F2 Contents of Annual Information Form, and
 - (vii) subsection (2) of Item 15 of Form 81-101F2 Contents of Annual Information Form in connection with the independent review committee."
3. This Instrument comes into force on November 1, 2006.

Nova Scotia Securities Commission

Rule 81-106 (Amendment)
Amendments to National Instrument 81-106
Investment Fund Continuous Disclosure and Form 81-106F1
 -And-
Amendments to National Instrument 81-106
Investment Fund Continuous Disclosure and Form 81-106F1

WHEREAS:

1. Pursuant to section 150 of the *Securities Act*, R.S.N.S. 1989, chapter 418, as amended (the “Act”), the Nova Scotia Securities Commission (the “Commission”) has power to make rules subject to compliance with the requirements of the Act;
2. Amendments to National Instrument 81-106 Investment Fund Continuous Disclosure and Form 81-106F1, a copy of which is attached hereto and is hereinafter called the “Rule”, has been adopted as a rule by one or more of the Canadian securities regulatory authorities; and
3. The Commission is of the opinion that the attainment of the purpose of the Act is advanced by this Instrument.

NOW THEREFORE the Commission hereby:

- (a) pursuant to the authority contained in section 150 of the Act and subject to compliance with the requirements of section 150A of the Act, approves the Rule and makes the same a rule of the Commission except insofar as the Rule contains coming into force or effective date provisions; and
- (b) declares that the rule approved and made pursuant to clause (a) shall take effect on **February 19, 2007**, unless the Governor-in-Council disapproves the rule or returns it to the Commission in accordance with subsection 150A(3) of the Act in which event the rule shall not be effective until the rule is approved by the Governor-in-Council.

IN WITNESS WHEREOF this Instrument has been signed by the Chair and Vice-Chair of the Commission, being the members of the Commission prescribed by the Chair pursuant to subsection 15(3) of the Act to attend the hearing of this matter and the quorum with respect to this matter, on the 6th day of December, 2006.

“H. Leslie O’Brien”
H. Leslie O’Brien

“R. Daren Baxter”
R. Daren Baxter

Attachments

NATIONAL INSTRUMENT 81-106
INVESTMENT FUND CONTINUOUS DISCLOSURE AND FORM 81-106F1
CONTENTS OF ANNUAL AND INTERIM MANAGEMENT REPORT OF
FUND PERFORMANCE AMENDMENT INSTRUMENT

1. Section 1.1 of National Instrument 81-106 *Investment Fund Continuous Disclosure* is amended by
 - (a) adding the following after the definition of “EVCC””:

“independent review committee” means the independent review committee of the investment fund established under National Instrument 81-107 *Independent Review Committee for Investment Funds*;”;
 - (b) adding the following after the definition of “National Instrument 51-102”:

“National Instrument 81-107” means National Instrument 81107 *Independent Review Committee for Investment Funds*.”

2. Section 1.3 of National Instrument 81-106 *Investment Fund Continuous Disclosure* is amended by striking out “Multilateral Instrument 81-104” and substituting “National Instrument 81-104”.

3. Section 3.2 of National Instrument 81-106 *Investment Fund Continuous Disclosure* is amended by adding the following after item 8:

“8.1. independent review committee fees.”

4. Section 9.4 of National Instrument 81-106 *Investment Fund Continuous Disclosure* is amended by repealing paragraph (2)(f) and substituting the following:

“(f) Item 15 of Form 81-101F2 does not apply to an investment fund that is a corporation, except for the disclosure in connection with the independent review committee; and”.

5. Form 81-106F1 *Contents of Annual and Interim Management Report of Fund Performance* is amended

(a) in section 2.4 by

(i) striking out “and” at the end of paragraph (d);

(ii) adding “;and” at the end of paragraph (e);

(iii) adding the following after paragraph (e):

“(f) changes to the composition or members of the independent review committee of the investment fund.”; and

(b) in section 2.5 by adding the following Instruction after Instruction (3):

“(4) *If the investment fund has an independent review committee, state whether the investment fund has relied on the positive recommendation or approval of the independent review committee to proceed with the transaction, and provide details of any conditions or parameters surrounding the transaction imposed by the independent review committee in its positive recommendation or approval.*”

6. This Instrument comes into force on November 1, 2006.

Nova Scotia Securities Commission

Rule 13-101 (Amendment)

Amendments to National Instrument 13-101

System for Electronic Document Analysis and Retrieval (SEDAR)

-And-

Amendments to National Instrument 13-101

System for Electronic Document Analysis and Retrieval (SEDAR)

WHEREAS:

1. Pursuant to section 150 of the *Securities Act*, R.S.N.S. 1989, chapter 418, as amended (the “Act”), the Nova Scotia Securities Commission (the “Commission”) has power to make rules subject to compliance with the requirements of the Act;

2. Amendments to National Instrument 13-101 System for Electronic Document Analysis and Retrieval (SEDAR), a copy of which is attached hereto and is hereinafter called the “Rule”, has been adopted as a rule by one or more of the Canadian securities regulatory authorities; and

3. The Commission is of the opinion that the attainment of the purpose of the Act is advanced by this Instrument.

NOW THEREFORE the Commission hereby:

- (a) pursuant to the authority contained in section 150 of the Act and subject to compliance with the requirements of section 150A of the Act, approves the Rule and makes the same a rule of the Commission except insofar as the Rule contains coming into force or effective date provisions; and
- (b) declares that the rule approved and made pursuant to clause (a) shall take effect on **February 19, 2007**, unless the Governor-in-Council disapproves the rule or returns it to the Commission in accordance with subsection 150A(3) of the Act in which event the rule shall not be effective until the rule is approved by the Governor-in-Council.

IN WITNESS WHEREOF this Instrument has been signed by the Chair and Vice-Chair of the Commission, being the members of the Commission prescribed by the Chair pursuant to subsection 15(3) of the Act to attend the hearing of this matter and the quorum with respect to this matter, on the 6th day of December, 2006.

“H. Leslie O’Brien”
H. Leslie O’Brien

“R. Daren Baxter”
R. Daren Baxter

Attachments

**NATIONAL INSTRUMENT 13-101
SYSTEM FOR ELECTRONIC DOCUMENT ANALYSIS AND RETRIEVAL (SEDAR)
AMENDMENT INSTRUMENT**

1. Appendix A – Mandated Electronic Filings of National Instrument 13-101 *System for Electronic Document Analysis and Retrieval* (SEDAR) is amended by
 - (a) adding the following after Item 17 of part I B.:
 - “18. Report by Independent Review Committee”
 - 19. Manager – transactions in securities of related issuers
 - 20. Manager – transactions under Part 4 of NI 81-102
 - 21. Manager – notification under Part 5 of NI 81-107” ; and
 - (b) adding the following after Item 18 of part II B.(a):
 - “19. Report by Independent Review Committee”
 - 20. Manager – transactions in securities of related issuers
 - 21. Manager – transactions under Part 4 of NI 81-102
 - 22. Manager – notification under Part 5 of NI 81-107”.
 2. This Instrument comes into force on November 1, 2006.
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CITATION NOTICES

To the heirs, creditors, legates, next of kin and persons in any way interested in any of the undernoted estates WHEREAS petition has been presented by the representative or representatives of the estate, praying that a day may be fixed for the passing of their accounts as such representative for a partial or full settlement of said estates. You are therefore entitled to appear before the Court of Probate at the time and place set out below to attend the adjudication of the claims of the creditors, or other persons, if any, the taking of the said accounts and the distribution of the estate according to law and to show cause, if you have any, why the estate should not be passed and the estate partially or finally closed.

CITATION NOTICES BEING PUBLISHED FOR THE FIRST TIME

ESTATE OF: Date and Time of Closing	Place of Closing at the Court of Probate	Registrar or Deputy Registrar Date of First Insertion
NO NEW CITATIONS		

CITATION NOTICES BEING PUBLISHED FOR THE SECOND OR SUBSEQUENT TIME

ESTATE OF: Date and Time of Closing	Place of Closing at the Court of Probate	Registrar or Deputy Registrar Date of First Insertion
NO CITATIONS		

ESTATE NOTICES

All persons having legal demands against any of the undernoted estates shall render the same, duly attested, within six months from the date of the first advertisement hereof; and all persons indebted to the said estate are required to make immediate payment to the Personal Representative noted.

ESTATE NOTICES BEING PUBLISHED FOR THE FIRST TIME

ESTATE OF: Place of Residence of Deceased Date of Grant	Personal Representative Executor (Ex) or Administrator (Ad)	Solicitor for Personal Representative Date of the First Insertion
BARTON, Pearl Lillian Windsor, Hants County December 20-2006	Daryl L. Sullivan (Ex) 256 Tremain Crescent PO Box 2278 Windsor NS B0N 2T0	Gary L. Nelson Nelson Law 258 King Street PO Box 2018 Windsor NS B0N 2T0 January 10-2007 - (6m)

ESTATE OF: Place of Residence of Deceased Date of Grant	Personal Representative Executor (Ex) or Administrator (Ad)	Solicitor for Personal Representative Date of the First Insertion
BLAGDON, Clara Delphina Halifax, Halifax Regional Municipality January 2-2007	Frank Blagdon 25 Roxham Close Halifax NS B3S 1G2 and George Blagdon 65 Parkdale Avenue Timberlea NS B3T 2H5 (Exs)	W. Mark Penfound, QC Huestis Ritch 1200-1809 Barrington Street Halifax NS B3J 3K8 January 10-2007 - (6m)
BLENUS, Bernard Albert Coldbrook, Kings County December 21-2006	Marion Millett (Ex) 21 Webster Street, Suite 6 & 7 Kentville NS B4N 1H4	Marion Millett 21 Webster Street, Suite 6 & 7 Kentville NS B4N 1H4 January 10-2007 - (6m)
BOLIVAR, Hazel Estelle Baker's Settlement, Lunenburg County November 14-2006	Anne L. Zwicker (Ex) RR 5 Bridgewater NS B4V 2W4	Mark F. Dempsey 84 Dufferin Street Bridgewater NS B4V 2G3 January 10-2007 - (6m)
BRADSHAW, Gwendoline Agnes Antigonish, Antigonish County November 29-2006	Michael J. Bradshaw 12 Margaree Street Antigonish NS B2G 1J9 and Kathleen A. McAlduff 26 Hillcrest Street Antigonish NS B2G 2K8 (Exs)	Daniel J. MacIsaac PO Box 1478 Antigonish NS B2G 2L7 January 10-2007 - (6m)
BROWN, George Cyrus Steam Mill, Kings County December 18-2006	Burleen Idella Brown (Ex) c/o Trinda L. Ernst 469 Main Street PO Box 98 Kentville NS B4N 3V9	Trinda L. Ernst 469 Main Street PO Box 98 Kentville NS B4N 3V9 January 10-2007 - (6m)
CARETTE, Louis Francois Halifax, Halifax Regional Municipality December 20-2006	Ralph Alan Urquhart 91 Ashgrove Avenue Dartmouth NS B2V 1G2; Jan Marie Malone 6105 Jubilee Road Halifax NS B3H 2E6 and Cyrano Carette 5925 Balmoral Road Halifax NS B3H 1A5 (Exs)	Gregory D. Auld Auld•Allen 1452 Dresden Row Halifax NS B3J 3T5 January 10-2007 - (6m)
CLEVELAND, Lillian Louise Western Shore, Lunenburg County September 26-2006	John Cleveland RR 2 Mahone Bay NS B0J 2E0 and Douglas Cleveland PO Box 296 Western Shore NS B0J 3M0 (Exs)	Mark F. Dempsey 84 Dufferin Street Bridgewater NS B4V 2G3 January 10-2007 - (6m)

ESTATE OF: Place of Residence of Deceased Date of Grant	Personal Representative Executor (Ex) or Administrator (Ad)	Solicitor for Personal Representative Date of the First Insertion
EVERILL, Adelaide Sydney, Cape Breton Regional Municipality December 13-2006	Alta W. Everill (Ex) 30 Maple Ridge Avenue Sydney NS B1S 3B5	G. S. Khattar, QC Khattar & Khattar 378 Charlotte Street Sydney NS B1P 1E2 January 10-2007 - (6m)
FEENER, Katharine Anne Sylvia Wolfville, Kings County December 20-2006	George Estey and Donald Pringle (Exs) c/o Edward B. Chase, QC TMC Law 50 Cornwallis Street Kentville NS B4N 2E4	Edward B. Chase, QC TMC Law 50 Cornwallis Street Kentville NS B4N 2E4 January 10-2007 - (6m)
FRASER, Mary Iylah Sydney, Cape Breton Regional Municipality January 4-2007	Robert Coleman and Debra Coleman (Exs) 176 Royal Avenue Sydney NS B1P 4M6	G. Wayne Beaton, QC Khattar & Khattar 378 Charlotte Street Sydney NS B1P 1E2 January 10-2007 - (6m)
FRASER, William Leo Halifax, Halifax Regional Municipality December 29-2006	Sheila Marie Fraser (Ex) 865 Marlborough Avenue Halifax NS B3H 3G7	Roberta J. Clarke, QC Blois Nickerson & Bryson PO Box 2147 Halifax NS B3J 3B7 January 10-2007 - (6m)
GAUDET, Julia (a.k.a. Julia Alma Gaudet and a.k.a. Julia A. Gaudet) Glace Bay, Cape Breton Regional Municipality December 20-2006	Public Trustee (Ad-cta) PO Box 685 Halifax NS B3J 2T3	M. Estelle Theriault, QC Public Trustee PO Box 685 Halifax NS B3J 2T3 January 10-2007 - (6m)
GAVEL, Darrell Eugene Southville, Digby County December 14-2006	Emery Gavel (Ex) RR 4 Weymouth NS B0W 3T0	Richard W. P. Murphy Pink Star Murphy Barro 390 Main Street PO Box 580 Yarmouth NS B5A 4B4 January 10-2007 - (6m)
GEIZER, Annie ("Nan") Latilla Halifax, Halifax Regional Municipality December 28-2006	The Canada Trust Company 1791 Barrington Street, Suite 503 Halifax NS B3J 3K9 and Willis S. Harvey 301-79 Radcliffe Drive Halifax NS B3M 4P1 (Exs)	John Arnold Cox & Palmer 1100 Purdy's Wharf Tower I 1959 Upper Water Street PO Box 2380 Stn Central RPO Halifax NS B3J 3E5 January 10-2007 - (6m)

ESTATE OF: Place of Residence of Deceased Date of Grant	Personal Representative Executor (Ex) or Administrator (Ad)	Solicitor for Personal Representative Date of the First Insertion
HADLEY, Scott Theodore Halifax, Halifax Regional Municipality December 6-2006	Lucy Marcella Hadley (Ex) 16 Towerview Drive Halifax NS B3P 1E9	Joseph M. J. Cooper, QC Blackburn English 231-1595 Bedford Highway Bedford NS B4A 3Y4 January 10-2007 - (6m)
HATCHER, Wilfred Halifax, Halifax Regional Municipality November 7-2006	Kathy Hatcher (Ex) 5555 Sentinel Square Halifax NS B3K 4A8	Jamie L. Angus McInnes Cooper 5151 George Street, Suite 1600 PO Box 730 Halifax NS B3J 2N9 January 10-2007 - (6m)
HILL, Leta Gertrude Lorraine Onslow, Colchester County December 21-2006	George Charles Hill RR 5, Sta. "M" Truro NS B2N 5B3 and Susan Leta Hill-Ellis 11 Maple Crescent Lantz NS B2S 1W7 (Exs)	Logan E. Barnhill Patterson Law 10 Church Street PO Box 1068 Truro NS B2N 5B9 January 10-2007 - (6m)
LEVY, June Elizabeth Halifax, Halifax Regional Municipality December 27-2006	CIBC Trust Corporation 3045 Robie Street, Suite 250 Halifax NS B3K 4P6 and Thomas Paul Levy 2009 Randolph Avenue Windsor ON N9B 2W4 (Exs)	John Arnold Cox & Palmer 1100 Purdy's Wharf Tower I 1959 Upper Water Street PO Box 2380 Stn Central RPO Halifax NS B3J 3E5 January 10-2007 - (6m)
MacDONALD, Mary Margaret Sydney, Cape Breton Regional Municipality December 19-2006	Public Trustee (Ad) PO Box 685 Halifax NS B3J 2T3	Susan E. Woolway Public Trustee PO Box 685 Halifax NS B3J 2T3 January 10-2007 - (6m)
MacPHERSON, Mary Dorothy Antigonish, Antigonish County December 19-2006	Brenda J. MacDonald (Ex) c/o MacPherson MacNeil Macdonald 188 Main Street, Suite 2-5 Antigonish NS B2G 2B9	Catherine MacNeil Macdonald MacPherson MacNeil Macdonald 188 Main Street, Suite 2-5 Antigonish NS B2G 2B9 January 10-2007 - (6m)
MARKS, Julie Josephine (a.k.a. Julia Josephine Marks) Orillia, Ontario December 21-2006	Frank Gregory Marks (Ex) c/o James E. Dewar, QC TMC Law 50 Cornwallis Street Kentville NS B4N 2E4	James E. Dewar, QC TMC Law 50 Cornwallis Street Kentville NS B4N 2E4 January 10-2007 - (6m)

ESTATE OF: Place of Residence of Deceased Date of Grant	Personal Representative Executor (Ex) or Administrator (Ad)	Solicitor for Personal Representative Date of the First Insertion
MARSH, Bernard Joseph Troy, Inverness County December 20-2006	Michelle Ann Marsh (Ad) 1941 Mabou Road Port Hood NS	M. Joseph Rizzetto 2 nd Floor, Suite 206 275 Charlotte Street Sydney NS B1P 1C6 January 10-2007 - (6m)
MORINE, Norma Joyce Grand View Manor, Berwick Kings County December 14-2006	Sylvia Fullerton (Ex) 10201 No. 1 Highway Wolfville NS B4P 2R2	Timothy Hergett 9 Queen Street Wolfville NS B4P 1P9 January 10-2007 - (6m)
OLIVER, Geraldine Lucasville, Halifax Regional Municipality December 13-2006	Loretta Parsons (Ex) 406 Lucasville Road Lucasville NS B4B 1R8	Harry D. Thompson, QC Goldberg Thompson Suite 400, Sentry Place 1559 Brunswick Street Halifax NS B3J 2G1 January 10-2007 - (6m)
PARKER, Clara Elizabeth Shubenacadie, Hants County December 21-2006	Richard Melrose Anthony (Ex) PO Box 142 Shubenacadie NS B0N 2H0	Joseph A. MacDonell 5 Mill Village Road PO Box 280 Shubenacadie NS B0N 2H0 January 10-2007 - (6m)
PIERCEY, Lilian Marguerite MacKinnon Bedford, Halifax Regional Municipality January 5-2007	Barbara Jeanette Ploeg 3 Mariner Close Bedford NS B4A 4A8; Sheila Kathleen Piercey 26 French Masts Lane Bedford NS B4A 3W7 and B. William Piercey 2795 Melton Avenue Halifax NS B3L 3Y9 (Exs)	B. William Piercey, QC 2571 Windsor Street Halifax NS B3K 5C4 January 10-2007 - (6m)
ROACH, Cornelius Joseph Halifax, Halifax Regional Municipality December 13-2006	Edward L. Roach (Ex) 102-429 Parkland Drive Halifax NS B3S 1L3	January 10-2007 - (6m)
SANFORD, Stanton MacRae Summerville, Hants County December 19-2006	Janice Spencer 19 Oak Crescent PO Box 611 Hagersville ON N0A 1H0 and Terence (Ted) Norman Sanford 1971 Woodville Road, Woodville RR 2 Cambridge NS B0P 1G0 (Exs)	Gary L. Nelson Nelson Law 258 King Street PO Box 2018 Windsor NS B0N 2T0 January 10-2007 - (6m)

ESTATE OF: Place of Residence of Deceased Date of Grant	Personal Representative Executor (Ex) or Administrator (Ad)	Solicitor for Personal Representative Date of the First Insertion
SHEARS, Mary Evelyn Glance Bay, Cape Breton Regional Municipality January 2-2007	Andrew Keith Shears (Ex) 22 Lois Place Sydney NS B1P 6M8	William R. Burke 36 Union Street PO Box 86 Glance Bay NS B1A 5V2 January 10-2007 - (6m)
SILVER, Mary Ann Meteghan, Digby County November 24-2006	Raymond Lewis During (Ex) 30 Victoria Drive Sackville NS B4C 4C3	Richard W. P. Murphy Pink Star Murphy Barro 390 Main Street PO Box 580 Yarmouth NS B5A 4B4 January 10-2007 - (6m)
SMITH, Arlene Reid RR 1 Ellershouse, Hants County January 3-2007	Robert <u>Blaine</u> Pemberton (Ex) 491 Gabriel Road RR 2 Falmouth NS B0P 1L0	January 10-2007 - (6m)
STUART, Mina West Green Harbour, RR 1 Lockeport Shelburne County December 28-2006	Francis Stewart (Ex) 680 West Green Harbour RR 1 Lockeport NS B0T 1L0	Donald G. Harding, QC 30 John Street PO Box 549 Shelburne NS B0T 1W0 January 10-2007 - (6m)
SWAN, James Gratto New Annan, RR 5 Tatamagouche Colchester County December 29-2006	Donna Marie Bezanson (Ex) 419 Grist Mill Road New Annan RR 5 Tatamagouche NS B0K 1V0	Michael W. Stokoe, QC Burchell MacDougall 710 Prince Street PO Box 1128 Truro NS B2N 5H1 January 10-2007 - (6m)
TANNER, Dorothy Helen RR 2 Stewiacke, Colchester County December 29-2006	George Edward Tanner 300 John Bell Road RR 2 Brookfield NS B0N 1C0; Margaret E. Tanner-Zinck 3 Donwin Court, Apt. 2 Truro NS B2N 1N4; John David Tanner, Jr. 38 Mill Road RR 2 Stewiacke NS B0N 2J0; Wayne Nelson Tanner RR 2 Brookfield NS B0N 1C0 and Fern Rosalie Quillan 22-105 5 th Ave W Cochrane AB T4C 1E6 (Ads)	January 10-2007 - (6m)

ESTATE OF: Place of Residence of Deceased Date of Grant	Personal Representative Executor (Ex) or Administrator (Ad)	Solicitor for Personal Representative Date of the First Insertion
THOMPSON, Donald Arthur East Preston, Halifax Regional Municipality November 27-2006	Michelle Christine Thompson 38 Dutch Crescent Brampton ON L6Y 3W5 and Russell L. Thompson 131 Brian Street East Preston NS B2Z 1H3 (Exs)	David I. Jones, QC 500-44 Portland Street PO Box 913 Dartmouth NS B2Y 3Z6 January 10-2007 - (6m)
VINING, Emma Gertrude Dartmouth, Halifax Regional Municipality December 20-2006	Clarke Fraine Vining (Ex) 7 Oakwood Avenue Dartmouth NS B2W 3C8	Helen L. Foote 92 Ochterloney Street Dartmouth NS B2Y 1C5 January 10-2007 - (6m)
WHITEWOOD, John David New Minas, Kings County December 19-2006	Amanda Jane Whitewood (Ex) 39 Windstone Close Bedford NS B4A 4L4	Timothy Hergett 9 Queen Street Wolfville NS B4P 1P9 January 10-2007 - (6m)
WINSOR, Lloyd Sydney, Cape Breton Regional Municipality September 27-2006	Victoria Kelly (Ex) c/o David L. Parsons, QC 240 Kings Road Sydney NS B1S 1A6	David L. Parsons, QC 240 Kings Road Sydney NS B1S 1A6 January 10-2007 - (6m)

ESTATE NOTICES BEING PUBLISHED FOR SECOND OR SUBSEQUENT TIME

NOTE: Name of Personal Representative and Solicitor for the estate appears at the time of first insertion.

Index of Estate Notices currently being published for the required six month period under Section 63(1) of the Probate Act. To obtain a copy of the gazette issue shown below please contact the Royal Gazette Office at (902) 424-8575. (Also, see information page at the back for address, fax and website details)

Estate Name	Date of First Insertion
ACKER, Leroy Elliot	September 6-2006
ADAMS, Eunice Myrtle	December 20-2006
ADDELSON, Jeanne Francis	October 25-2006
ADLINGTON, Vera Marion	January 3-2007
ALLEN, Doris Elizabeth	August 30-2006
ALMIND, Kathleen L.	August 2-2006
AMIRAUULT, Clarence Edward	January 3-2007
AMOS, Naomi (Nina) Alice	October 11-2006
ANDERSSEN, Phyllis Frances	September 6-2006
ANDREWS, James Herbert	September 13-2006
ANDREWS, Michael Victor	November 22-2006
ANGEL, Jessie Edith	August 16-2006
ANNIS, Florence Evangeline	November 22-2006
ANTHONY, Lois Mae	November 22-2006

Estate Name	Date of First Insertion
ARCHIBALD, William Morton	September 6-2006
ARKLIE, Harold Ernest	November 15-2006
ARSENAULT, Joseph Wallace	July 26-2006
ARSLAN, Ali	September 13-2006
ATKINSON, Gordon Robert	November 8-2006
ATWOOD, Benjamin Donald	July 26-2006
ATWOOD, Regina St. Nora	July 19-2006
AUCOIN, Shirley Marie	August 2-2006
AWALT, Calvin George	August 30-2006
AYLWARD, Donald Frederick	October 18-2006
BABINEAU, Olive G	October 4-2006
BAILEY, Dorothy Blanche	December 13-2006
BAILEY, James Charles	September 6-2006
BAIN, Catherine Christine	August 23-2006
BAIN, George Charles Stewart	August 23-2006
BAIRD, Kempton T	July 26-2006
BAKER, Georgina Myrl	December 13-2006
BAKER, John Michael Paul	November 1-2006
BALLANY, Archibald Murray	September 20-2006
BANKS, Jean Elizabeth	September 6-2006
BARBER, Doreen F.	August 30-2006
BARKER, Horace Raymond	December 20-2006
BARKER, Nancy	December 20-2006
BARKHOUSE, Rodney St. Clair	September 27-2006
BARNHILL, Ida Mildred	October 25-2006
BARRETT, Edward Denis	October 25-2006
BARRY, John Harold	September 27-2006
BARTEAUX, Walter	September 13-2006
BARTLETT, Janice Marie	August 2-2006
BARTON, Mary Elizabeth	July 26-2006
BATEMAN, Cecil Norman	September 20-2006
BEATON, Frances Marie	November 29-2006
BEATON, Gail Muriel	October 25-2006
BEATON, Gerard	January 3-2007
BEATON, Hugh John	July 19-2006
BEAVER, Kenneth Rosborough	December 27-2006
BECK, Augustine "Gusti"	September 6-2006
BECK, Henry Otis	December 20-2006
BECKMAN, Leverett Donald	September 13-2006
BELAIR, Cynthia Claire	September 13-2006
BELLEFONTAINE, Sadie Mabel	November 8-2006
BELLEFONTAINE, Stewart David	November 15-2006
BELLIVEAU, Florence Regina	August 2-2006
BELLIVEAU, Helen Lexina	November 22-2006
BERTAUX, William Keith	November 8-2006
BEST, Carol Marlene	January 3-2007
BETHUNE, Margaret Christine	October 18-2006
BIRD, Joyce Lorraine	August 2-2006
BISWANGER, Evelyn Joyce	July 26-2006

Estate Name	Date of First Insertion
BLACKBURN, Donald Frederick	July 26-2006
BLACKMORE, Lillian Muriel	September 13-2006
BLAIR, Elizabeth Grace	October 18-2006
BLAKENEY, Paul Victor	January 3-2007
BLENNERHASSETT, Olive Emily (Guyatt)	October 25-2006
BOAK, Edith Jean	October 4-2006
BOLGER, Margaret M. (a.k.a. Pearl M. Bolger)	August 2-2006
BOLIVAR, Hilda	September 13-2006
BONANG, Dorothy Thelma	October 25-2006
BOND, Evelyn Marie	August 16-2006
BOND, Rose Marie	December 6-2006
BORDEN, Patricia Joyce	July 19-2006
BORGAL, Kenneth Vernon	November 8-2006
BOUCHER, Iola Maude	August 2-2006
BOUDREAU, Edward Raymond	November 15-2006
BOUTILIER, Clyde Joseph	December 6-2006
BOUTILIER, Edward Joseph	October 11-2006
BOUTILIER, Ernest Victor	December 6-2006
BOWER, Mildred Lillian	July 26-2006
BOWLES, Colin Andrew	December 27-2006
BRAND, George Bellamy	October 11-2006
BRANNEN, Norman	December 20-2006
BREKKER, Tammy Lynn	December 13-2006
BREWSTER, Magdalin E	November 29-2006
BROOKS, Jeanette	December 20-2006
BROWN, Claude Arnold	August 30-2006
BROWN, Fanny Elizabeth	August 16-2006
BROWN, James Henry	November 22-2006
BROWN, Roderick Murray	November 8-2006
BROWNELL, Lloyd Myrton	August 2-2006
BRUNT, Alfred William	December 13-2006
BUCHANAN, Daniel	August 23-2006
BUCHANAN, F. Oliver	September 6-2006
BUCKLE, Isabel	December 27-2006
BUDD, Ethel Mae	November 22-2006
BURGESS, Helena Effie	November 22-2006
BURGESS, Lucille Ruby	December 6-2006
BURGESS, Scott Bryce	July 19-2006
BURKE, Clara	November 8-2006
BURKE, Sarah	December 13-2006
BURNS, Edwin Joseph	July 19-2006
BURNS, Hedley Clark	July 12-2006
BURNS, Owen Raymond	August 16-2006
BURRY, Helena Marie	October 4-2006
BURTON, Thomas Scott	November 22-2006
BUSTIN, Hope	August 2-2006
BUTCHART, Jean	August 30-2006
BUTTS, Donna Elizabeth	August 2-2006
BYRNE, Cyril	October 11-2006

Estate Name	Date of First Insertion
BYRNE, James William Joseph	August 16-2006
CAISSIE, Ronald Gerald	November 8-2006
CALABRESE, Hinson	August 30-2006
CALDWELL, Douglas William	November 15-2006
CAMERON, Alexander MacLean (a.k.a. Sandy Cameron)	September 13-2006
CAMERON, Carlene	September 6-2006
CAMERON, John	September 20-2006
CAMERON, Kathlyn Joyce	August 23-2006
CAMERON, Lloyd James	November 15-2006
CAMERON, Mae Elizabeth	August 30-2006
CAMPBELL, Elizabeth Margaret	January 3-2007
CAMPBELL, Ellen Ruby	August 2-2006
CAMPBELL, John James	August 16-2006
CAMPBELL, Thelma Elizabeth	November 29-2006
CANAVAN, Frank	December 13-2006
CAPSTICK, Thomas Everett	September 6-2006
CAREY, Robert	September 27-2006
CAREY, Roy George	August 30-2006
CARMICHAEL, Nora Mae	October 25-2006
CARNELL, Reta Agnes	August 23-2006
CARROLL, John Angus	October 4-2006
CARTER, Donald Wayne	October 25-2006
CARVER, Stephen James	November 15-2006
CASSIDY-LOCKWOOD, Betty Lou	December 6-2006
CAUDLE, Dolores	October 18-2006
CHAFFEY, Lionel	November 8-2006
CHAMBERS, Iris Catherine	August 30-2006
CHAMBERS, James Stirling	December 27-2006
CHANDLER, Roderick John	November 29-2006
CHAPMAN, Gwendoline	November 1-2006
CHARLTON, Dora I	November 22-2006
CHASE, Lorne Benjamin	December 20-2006
CHIASSON, Marie Luce	November 8-2006
CHIASSON, Rita	October 18-2006
CHISLETT, Gertrude	July 26-2006
CHRISTIE, Ashley Burns	November 29-2006
CHRISTIE, Mary	November 29-2006
CLARK, Violet Theresa	November 1-2006
CLARKE, Dorothy Evelyn	October 18-2006
CLARKE, William Michael, Sr.	September 6-2006
CLEARY, James Michael	November 8-2006
CLUETT, Stephen John	September 6-2006
COCHRANE, John Frederick	August 30-2006
COLDWELL, Alden Burpee Daniel	October 11-2006
COLEMAN, Christine Kim (referred to in the Will as Christine Kim Valencourt)	September 27-2006
COMEAU, (Frederick) Raymond	August 9-2006
COMEAU, Marguerite Marie	November 15-2006
CONNORS, Allister Sidney	October 4-2006
CONRAD, Roger Melbourne	November 1-2006

Estate Name	Date of First Insertion
CONRAD, Walter Douglas	September 20-2006
CORKIN, Carol Lynn	July 12-2006
CORKUM, Ralph William	November 22-2006
COTTREAU, Michael Joseph	October 18-2006
COVEY, Nina Cora	August 30-2006
COVIN, John Douglas	September 20-2006
COX, Florence M	August 2-2006
CRAWFORD, Sarah Florence	November 15-2006
CRAWLEY, Iris Gertrude	November 8-2006
CREELMAN, Kenneth Munroe	October 18-2006
CREIGHTON, Lois M	August 9-2006
CROOKS, Evelyn May	September 13-2006
CROSS, James Douglas	December 20-2006
CROWELL, Basil L	December 13-2006
CROWELL, George E	July 12-2006
CROWELL, Morris Kenneth	October 4-2006
CULLETON, Raymond Elmer	October 18-2006
CULLIN, Joseph Frederick	November 8-2006
CUMBERLAND, Stewart Bruce	September 20-2006
CUNNINGHAM, Georgene Sutherland (a.k.a. Georgina Sutherland Cunningham)	November 29-2006
D'ENTREMONT, Agnes Marie	November 15-2006
D'ENTREMONT, Lucie Marguerite Marie	August 30-2006
DAGLEY, Ivan Ronald	November 22-2006
DAIROU, Alice	December 13-2006
DAIROU, Angela	December 13-2006
DAIROU, John J	December 13-2006
DAIROU, Mary Jane	December 13-2006
DALEY, Margaret Theresa	December 6-2006
DALRYMPLE, George Henry	September 20-2006
DAUPHINEE, Elsie Judy Pearl	September 13-2006
DAVIS, Richard Alfred	August 23-2006
DAYE, Cyril Vincent	September 13-2006
DAYE, Eleanor Mae	September 13-2006
DEAL, Charlie Vance	October 18-2006
DEARING, Hannah Pearl	August 9-2006
DEASE, Ellen Katherine	October 11-2006
DECOSTE, Daniel Gerard	December 13-2006
DEFOREST, Daniel Charles	November 1-2006
DEKOUCHAY, Loney Henry	September 27-2006
DEMONE, Aileen M. (referred to in Will as Aileen Marie Demone)	July 26-2006
DEMONT, Harold Leslie	August 23-2006
DENNIS, Cheryl Annette	October 18-2006
DENNISON, Murray Bruce	November 8-2006
DERBYSHIRE, Helen Irene	December 20-2006
DEVEAU, Marjorie Delevene	July 12-2006
DEVEAU, Wilfred	October 4-2006
DEVEAUX, Clair Patrice	December 6-2006
DEWAR, Joan E.	September 6-2006
DEWOLFE, Margaret Amelia	November 8-2006

Estate Name	Date of First Insertion
DEXTER, Paul A	December 27-2006
DIBACCO, Panfilo	November 8-2006
DICKS, Natalie	July 12-2006
DICKSON, Thomas L	September 13-2006
DIGDON, Edith Elizabeth	October 25-2006
DIGOUT, Margaret Cecilia	August 2-2006
DIMMELL, Murray Arlington	July 12-2006
DISANO, Theresa Marie	September 13-2006
DIXON, Lillian Marie	November 1-2006
DOBSON, Minerva Pearl	August 23-2006
DOGGETT, Sadie Marguerite	November 8-2006
DONALD, Margaret Louise	December 13-2006
DONKIN, Henry Sherman	November 8-2006
DONOVAN, Gordon	December 6-2006
DOREY, Herbert Almon	July 19-2006
DOUGLAS, Patricia Louise	December 13-2006
DOWLING, John Leonard	December 20-2006
DOWNIE, Robert William	August 9-2006
DOYLE, Edward Warren	November 29-2006
DOYLE, Joyce	August 9-2006
DRAKE, Edith	December 6-2006
DRISCOLL, John Joseph	November 29-2006
DROVER, Thomas Andrew	October 18-2006
DRUHAN, Anthony	July 19-2006
DUFFY, Kevin	August 23-2006
DUFFY, Lois Gertrude	November 22-2006
DUGGAN, Barbara Margaret	September 27-2006
DUGGAN, Caroline Veronica	December 27-2006
DUGGAN, Colin Benedict	December 27-2006
DUGGAN, Florence Marian	August 2-2006
DUNN, Caroline Emma	August 9-2006
EAVES, Charles Albert	July 26-2006
EDDY, Shirley Frances	September 13-2006
EISAN, Harriet Louise	November 15-2006
EISNOR, Charles Roland (a.k.a. Charles Rowland Eisnor)	October 11-2006
ELDRIDGE, Myrtle Irene	October 4-2006
ELLIOT, Jean M	July 19-2006
ELLIOTT, Effie	November 15-2006
ELLIS, Mildred	September 27-2006
ELLS, Marjorie Jean (referred to in the Will as M. V. Jean Ells)	August 30-2006
ELMS, Elsie Mae	July 12-2006
EMENO, Margaret Elizabeth	September 6-2006
EMERSON, Lyleston	December 27-2006
ERDMANN, Erika	October 25-2006
EVANS, James Edward	November 15-2006
FAIRBAIRN, Douglas Glen	September 27-2006
FALKENHAM, Charles Laurie	July 19-2006
FALKENHAM, Linda Carolyn	July 26-2006
FANCY, Gloria Pauline	July 19-2006

Estate Name	Date of First Insertion
FANCY, Milton Llewellyn	October 18-2006
FAULKNER, Helen Irene	December 13-2006
FENTON, Helen Leslie	August 16-2006
FERGUSON, Donald John	December 27-2006
FERNEYHOUGH, Arthur	November 15-2006
FINLEY, Florence Elouise	November 1-2006
FISHER, Jonathan Hylton	October 11-2006
FITZGERALD, Madeline Rosalie	November 8-2006
FITZGERALD, Mary Loretta	November 15-2006
FLEMMING, Douglas Charles	September 6-2006
FLEMMING, Mary Isabel	November 22-2006
FLETCHER, Helena Jean	November 15-2006
FLETCHER, Muriel Avora	October 18-2006
FLYNN, Mary Ena	October 18-2006
FOLEY, William Terrence	November 1-2006
FORGERON, Seymour	November 29-2006
FORREST, Nancy Prescott	December 13-2006
FORSYTHE, Margaret Elmira	October 25-2006
FOSTER, Florence Mabel	November 22-2006
FOUGERE, Winifred	October 11-2006
FOWLER, Hobart	August 9-2006
FOX, Mildred Lorine	September 27-2006
FRALICK, Hilda Lucille	November 15-2006
FRANCIS, Christina Mae	August 2-2006
FRASER, John Floyd	December 6-2006
FRASER, Patricia Isabel	December 13-2006
FRASER, Shirley E	July 12-2006
FREEMAN, Beverly Alice	October 25-2006
FREEMAN, Louise P	December 27-2006
GALLANT, Joseph Eric	December 20-2006
GARLAND, Phyllis Barbara	August 30-2006
GAUDET, Randy Allan	October 11-2006
GEIZER, Rhoda Victoria	November 1-2006
GELDERMANN, Margitta Elisabeth	September 27-2006
GEORGE, Charles Daniel	July 12-2006
GEORGE, Donald K	November 1-2006
GIAMPOLO, Arthur Ernest	July 19-2006
GIBBONS, Keith Innis	September 6-2006
GILIS, Hilda	August 16-2006
GILIS, Sliomas	August 16-2006
GILLIS, Joseph Fraser	December 20-2006
GILLIS, Mary Agnes	September 27-2006
GLOBE, Anne Christine	October 25-2006
GODFREY, Ross M. N.	November 1-2006
GOODICK, Michael Roger	November 15-2006
GORDON, Elizabeth Smith	December 27-2006
GORDON, Harry	August 2-2006
GORDON, Samuel Milber	August 2-2006
GOREHAM, Melbalina Rose	July 19-2006

Estate Name	Date of First Insertion
GORMAN, John Patrick	August 9-2006
GOULD, Clarence Hugh	August 9-2006
GRAB, Dianne Linda	October 25-2006
GRADY, Katherine Florence	November 22-2006
GRADY, Louis Alexander	December 27-2006
GRAHAM, Melvin Clifford	August 30-2006
GRAHAM, Walter Arthur Clifford	November 8-2006
GRANT, Margaret Jean	September 6-2006
GRAVES, Cecil Garfield	October 11-2006
GRAVES, James Clifford	August 9-2006
GREEN, Michael William	October 25-2006
GREENE, Ralph Blair	September 13-2006
GREENOUGH, Earle E	October 11-2006
GREER, Mildred Jean	August 23-2006
GROSSKURTH, Sylvia Robina	November 8-2006
GROVESTINE, Mary Lou	July 12-2006
GROVESTINE, Robert Wayne	July 19-2006
GUAY, Jacques David	November 1-2006
GUILDERSON, Gertrude Jane	August 23-2006
GUNN, William Lloyd	August 9-2006
GURNHAM, Charles William	September 27-2006
GUTHRO, Nicholas John	November 22-2006
HAGGART, James Duncan	November 15-2006
HAINES, Durward Chester (referred to in Will as Durwood Chester Haines)	September 13-2006
HAKKERT, Arie	July 19-2006
HALE, James Roy, Sr.	October 4-2006
HALEY, May Freda (Mary)	August 23-2006
HALLYBURTON, Cecil	July 26-2006
HAMILTON, Rosa Marguerite	November 8-2006
HANNIGAN, Davin Riley	September 27-2006
HARDCASTLE, Shirley Lloyd	August 23-2006
HARRIS, Benjamin	August 30-2006
HARRIS, Elizabeth Ann	September 20-2006
HARRIS, Thomas Edward	September 20-2006
HARRISON, James Littler	December 20-2006
HARRISON, Jean Catherine	October 25-2006
HART, John Elwood	December 20-2006
HART, Lewis Lambert Smith	November 15-2006
HART, Marcella Madge	September 27-2006
HART, Rosanna Margaret	November 8-2006
HARTIGAN, Marguerite	October 4-2006
HARTLING, John Gideon	November 29-2006
HARVIE, Cecil Roger	August 23-2006
HATCH, Florence Euphemia	September 27-2006
HATCHER, Mary Elizabeth	October 25-2006
HATT, Frederick Edward	November 29-2006
HATTIE, Randall David	October 18-2006
HAWKINS, Albro Elliott	August 2-2006
HAY, Jessie Dickinson	November 29-2006

Estate Name	Date of First Insertion
HAYNES, Walter Edwin	December 20-2006
HAZELDEN, Russell Frederick	November 15-2006
HAZELTON, Bruce Robert	September 27-2006
HEBB, Nellie Alma	September 20-2006
HELLIWELL, Josephine Patricia	August 9-2006
HELPARD, George Alexander	December 6-2006
HENDERSON, Daley Bartlett	August 23-2006
HENDERSON, John Allister	August 9-2006
HENDSBEE, Maxwell Kingston	December 27-2006
HENDSBEE, Seward Ellwod	November 15-2006
HENNIGAR, Kenneth Lawrence	November 15-2006
HENRICKS, John George	October 18-2006
HERRING, Gloria May	November 15-2006
HICKMAN, Marjorie A	September 6-2006
HICKS, Rita C	July 12-2006
HIGGINS, Dorothy Pearl	July 26-2006
HILCHIE, Muriel Jean	July 12-2006
HILDRETH, Grace Edna	August 23-2006
HILL, Mary Elizabeth	August 16-2006
HILL, Yvonne Mary	October 11-2006
HINGLEY, John Oliver	November 8-2006
HISELER, Ellen Groser	August 23-2006
HOLLOHAN, Leo Andrew	September 6-2006
HOLMES, Mildred Hope	September 27-2006
HOLT, Beryl B	December 6-2006
HOLT, Maisie Cavell	November 8-2006
HONIG, Cecily Ann	December 27-2006
HOPE, Dorothy Ann	November 8-2006
HORNER, Lloy Thomas	November 29-2006
HOSKING, Annie Barbara	December 13-2006
HOWLETT, James David	August 23-2006
HUBLEY, Roseville	November 22-2006
HUDSON, Lida Betty	December 27-2006
HUDTWALKER, Elva N	October 11-2006
HULL, Elizabeth	October 4-2006
HUNT, Ruby Allison	July 19-2006
HUNTINGTON, Maude Alexandra	July 12-2006
HURDLE, Eunice Emily	July 19-2006
HURLBURT, Rodney Ernest Jerome	October 18-2006
HURLEY, Douglas	September 13-2006
HUSBAND, Elizabeth	November 15-2006
HUSSEY, Mary Josephine	August 23-2006
HUTT, Carrie Jean	July 26-2006
INGS, David Joseph	August 30-2006
INNESS, Harvey Orin	November 8-2006
ISENOR, Ann Elizabeth	September 27-2006
IVES, Lorraine Marie	September 6-2006
IVEY, Dorothy	July 19-2006
JACKSON, Jeanne Marlyn (referred to in Will as Jeanne Marilyn Jackson)	July 19-2006

Estate Name	Date of First Insertion
JACKSON, Pearl Elizabeth	December 13-2006
JANEGA, John Joseph	August 30-2006
JARDINE, Franklin James	January 3-2007
JEFFERS, James Wyllie	November 29-2006
JENNEX, Elmer Wayne	July 12-2006
JENNEX, John Douglas	November 1-2006
JENNINGS, Percy Melbourne	November 1-2006
JENSEN, Kenneth Victor	July 19-2006
JODREY, Maude Louise	August 9-2006
JOHNSON, Beulah	November 8-2006
JOHNSON, Gerald Percival	August 9-2006
JOHNSON, Mildred	August 16-2006
JOHNSON, Ralton Vernon	November 15-2006
JOHNSTON, Catherine Anne	October 11-2006
JOHNSTON, Mary M	December 6-2006
JONES, Harrison Gray	October 18-2006
JUTEAU, Kenneth Roy	August 23-2006
KÄLBERER-GRAF, Juliane	September 27-2006
KANE, Doris Grace	October 4-2006
KARREL, Benjamin David	July 19-2006
KARTSAKLIS, Renata Hedwig	July 19-2006
KAYE, Arnold Vincent	October 11-2006
KAYE, Robert Harold	December 6-2006
KEDDY, Murray F	December 20-2006
KEITH, Mary Kathleen	November 8-2006
KELLER, Margaret Marie	July 26-2006
KELLY, Phyllis Irene	September 27-2006
KENDALL, Gerald Frederick	November 15-2006
KENNEDY, Annie L.	October 11-2006
KENNY, Frances Ranald	September 20-2006
KING, Mary Marie	December 13-2006
KNICKLE, Shirley Louise	November 1-2006
L'HEUREUX, Yvette Marie-Paul	September 20-2006
LAMEY, Paul	October 25-2006
LAMROCK, Blanche Italia	September 6-2006
LANDRY, Hugh Edward	August 9-2006
LANDRY, Louise Dorice (a.k.a. Louise Doris Landry)	October 11-2006
LANE, Ruby Grace	October 25-2006
LANGILLE, Anthony James	December 13-2006
LANGILLE, Edward Allen	January 3-2007
LANGILLE, Peris Ruth	October 4-2006
LAWSON, Donald James	November 1-2006
LeBLANC, Elie Joseph	October 18-2006
LeBLANC, Francoise	December 6-2006
LeBLANC, Marie Viola Genevieve	October 18-2006
LeBLANC, Violet Ruetta	December 13-2006
LEBLANC, Annette Marie	November 1-2006
LEBLANC, Marjorie Annie	October 4-2006
LEE, Ann Amanda	July 26-2006

Estate Name	Date of First Insertion
LEE, Mooner Chau Yuet Seto	September 6-2006
LEJEUNE, Mary Ellen	October 25-2006
LeLACHEUR, Earl	November 15-2006
LEMOINE, Hellen R	August 23-2006
LENNOX, Charlotte Ann	December 20-2006
LEONARD, Harold Vernon	October 4-2006
LEVATTE, Eilean Alice	July 19-2006
LEVY, Mary Hazel	July 12-2006
LEVY, Stanford Clyde	October 25-2006
LEWIS, Allan Richard	October 11-2006
LEWIS, Douglas Arthur	September 20-2006
LEWIS, Mary Inez	July 12-2006
LINDSAY, John William	July 12-2006
LINGARD, Orville McNab	October 25-2006
LINTON, Albert William Warwick	November 1-2006
LITTLE, Cecelia Mary	August 9-2006
LITTLE, Linda May	December 27-2006
LLOYD, Robert Murray	September 13-2006
LOCKE, Elsie J.	October 11-2006
LOGAN, Kenneth James	October 11-2006
LONGPHEE, Deanna Olyne	July 19-2006
LOWE, Alice Ann	September 13-2006
LUTZ, Bartley Brenton	August 23-2006
LYNCH, Mary Florence Virginia	September 27-2006
LYNDS, Reginald Edward	August 30-2006
MacASKILL, Genista S	October 4-2006
MacAULAY, Annie	September 20-2006
MacAULAY, Doris Ada Frances	December 20-2006
MacAULAY, Peter Clarence	September 27-2006
MacCALDER, Donald John	November 15-2006
MacCORMACK, John G	August 23-2006
MacDONALD, Ann Lillian	August 23-2006
MacDONALD, Donald L	July 12-2006
MacDONALD, Ewan Rod	July 12-2006
MacDONALD, F. Leona	October 25-2006
MacDONALD, Florence June	January 3-2007
MacDONALD, Helen Mae	October 11-2006
MacDONALD, Howard Joseph	December 6-2006
MacDONALD, Jean Ann	August 2-2006
MacDONALD, John Robertson	December 27-2006
MacDONALD, Kathleen Mildred	December 6-2006
MacDONALD, Kathleen E	August 16-2006
MacDONALD, Kenneth Daniel "Donald"	August 9-2006
MacDONALD, Margaret A.	November 1-2006
MacDONALD, Marion M	October 11-2006
MacDONALD, Mary Margaret	August 2-2006
MacDONALD, Mary Ann	October 4-2006
MacDONALD, Mary Rita	October 18-2006
MacDONALD, Norman Blaise	November 8-2006

Estate Name	Date of First Insertion
MacDONALD, Reid	October 4-2006
MacDONALD, Rita Martina	December 13-2006
MacDONALD, Rita Mae	October 4-2006
MacDONALD, Rita Theresa	September 27-2006
MacDONALD, Robert Milnes	September 20-2006
MacDONALD, Sarah Anne	October 18-2006
MacDOUGALL, Doris Caroline	November 15-2006
MacDOUGALL, Murdock Bernard	July 19-2006
MacDOUGALL, Vernon	November 22-2006
MacEACHERN, Margaret Matilda	October 25-2006
MacEACHERN, Margaret	November 8-2006
MacEACHERN, Thomas Robert	October 25-2006
MacFARLANE, Ronald A	December 20-2006
MacGILLIVRAY, Margaret C	July 12-2006
MacINNIS, Catherine Joyce	October 25-2006
MacINNIS, Charles Vincent	July 12-2006
MacINNIS, John Anthony	December 20-2006
MacINNIS, Mary	December 20-2006
MacINNIS, Sidney Donald	August 2-2006
MacINTOSH, Colin Blaise	August 30-2006
MacINTOSH, Helen Freda	October 4-2006
MacINTOSH, Mary Frances Cox	July 26-2006
MacINTYRE, Donald John	October 25-2006
MacINTYRE, Kevin Joseph	November 22-2006
MacISAAC, Frances Anne	August 2-2006
MacKAY, Effie Johnena	December 13-2006
MacKAY, Ida Georgina	September 13-2006
MacKAY, J. Raymond	August 23-2006
MacKAY, Stanley Neil	August 16-2006
MacKENZIE, John James	December 13-2006
MacKENZIE, Priscilla C	December 6-2006
MacKENZIE, Raymond Malcolm	December 13-2006
MacKENZIE, Shelagh	November 8-2006
MacKENZIE, Terrence Ivan	November 29-2006
MacKENZIE, Zinaida	September 20-2006
MacKINNON, Grace Bachlet	December 27-2006
MacKINNON, Howard	July 19-2006
MacKINNON, Maureen (a.k.a. Theresa Maureen MacKinnon)	October 18-2006
MacKINNON, Olive	November 1-2006
MacLEAN, Bertram Anderson	August 2-2006
MacLEAN, Lorelle Elizabeth	August 16-2006
MacLEAN, Peter A	August 2-2006
MacLEAN, Rose A	August 9-2006
MacLELLAN, Daisy Christine	August 30-2006
MacLELLAN, George Wylie (referred to in the Will as G. Wylie McLellan)	November 15-2006
MacLELLAN, John Neil	November 29-2006
MacLELLAN, Mary	November 15-2006
MacLELLAN, Mildred Elizabeth	December 13-2006
MacLEOD, Dorothy Alice	September 6-2006

Estate Name	Date of First Insertion
MacLEOD, Flora	November 1-2006
MacLEOD, Margaret Effie	November 15-2006
MacLEOD, Wesley Laville	August 9-2006
MacMASTER, Anne Lorraine	October 4-2006
MacMASTER, Mary E	July 19-2006
MacMILLAN, Frances Caroline	August 23-2006
MacMULLIN, Catherine Ann	August 16-2006
MacMULLIN, Mary Lucy	October 18-2006
MacNEIL, Arthur	August 23-2006
MacNEIL, Herbert Joseph	August 2-2006
MacNEIL, Lillian Annie	November 29-2006
MacNEIL, Marguerite	December 6-2006
MacNEIL, Mary Florence	December 13-2006
MacPHERSON, Annie Cavell	December 27-2006
MacQUARRIE, Wayne Hugh	December 20-2006
MacQUEEN, Joan Myrna	July 12-2006
MacQUEEN, Rev. Angus James	October 4-2006
MacRAE, Donald MacKay	July 26-2006
MacROBERTS, Evelyn Rowena	August 2-2006
MacRURY, Thelma	September 27-2006
MacSWEEN, Mary Theresa	October 25-2006
MAHEN, Helen I	October 4-2006
MAIDMENT, Annie Lillian Frances	November 22-2006
MAILMAN, Frances Irene	August 30-2006
MALCOLM, Pamela	October 25-2006
MALING, Ruby Alice	September 27-2006
MALKIN, Evelyn Marie	August 2-2006
MALLOY, Gloria Helena	September 13-2006
MANLEY, John Robert	July 12-2006
MANN, Hedwig (Heidi) Erika	August 9-2006
MANSOUR, Norman John	December 20-2006
MANSOUR, Theo	November 8-2006
MARCHAND, Rose	August 2-2006
MARSHALL, Lillian Jean	October 11-2006
MARSMAN, Paul	January 3-2007
MARSTERS, John Allen	September 13-2006
MARTIN, Byron I.	October 4-2006
MARTIN, Margaret Elizabeth	December 27-2006
MARTIN, Royce Ralph	December 20-2006
MASON, Alphonse MacKay	December 13-2006
MASON, Charles Richard Daniel (a.k.a. Richard Daniel Mason)	October 11-2006
MASTON, Layton LeBaron	October 4-2006
MATHESON, Donald John	November 29-2006
MATNEY, Rose Geraldine	November 15-2006
MATTHEWS, Albert Leonard	November 8-2006
MATTHEWS, Shirley Isabelle	September 27-2006
MAXWELL, Eva Isabel	August 23-2006
MAZIER, Alelia Marie	November 15-2006
McCABE, James Garfield	September 27-2006

Estate Name	Date of First Insertion
McCANN, Samuel Everett	September 27-2006
McCARRON, Leo	September 13-2006
McCLURG, Mary Elsie	September 20-2006
McCONNELL, Gladys Virginia	October 4-2006
McCONNELL, Jane Blair	September 27-2006
McCULLOCH, Maxwell Walter	November 29-2006
McCULLOCH, Mildred Flossie	September 6-2006
McCUTCHEON, Walter Franklin	September 13-2006
McDONAH, Gregory Otty	July 12-2006
McDOUGALL, Hilda	November 8-2006
McGARVIE, Kathleen Muriel	December 6-2006
McGRATH, Ellen Louise	August 23-2006
McGRATH, Lloyd Decoff	October 18-2006
McGRATH, Walter Patrick	August 2-2006
McINTYRE, Joseph Loyola	August 2-2006
McKAY, Dorothy Amelia	September 6-2006
McKAY, Phillip	November 22-2006
McKEE, Peter Mark	August 2-2006
McKENNA, Lewis	November 29-2006
McKILLOP, Willena	October 11-2006
McMANUS, Kathleen T	August 16-2006
McMASTER, Grace Evelyn	October 25-2006
McNEILL, Helen Maude	December 27-2006
McNUTT, Alice Pearl	October 25-2006
McNUTT, Leo George	August 30-2006
McQUESTON, Robert James, Sr.	September 13-2006
McRAE, Everett Norman	July 26-2006
MEADE, Adam	October 25-2006
MEEKINS, Flostina	August 23-2006
MEISNER, David Franklyn	September 20-2006
MENGERT, Dieter Johann	July 12-2006
MEREDITH, Griffith Thomas	October 4-2006
MERNER, Cyril	August 9-2006
MIKKELSON, Ellinor	August 9-2006
MILLER, John Albert	November 15-2006
MILLS, Douglas Harold	September 13-2006
MILLS, Gerald William	November 22-2006
MILLS, Hugh Richard	December 20-2006
MILLS, Idella Mae	August 16-2006
MILNE, Ruby Irene	August 23-2006
MILTON, Gordon Lockhart	October 11-2006
MINETT, Vincent Trevor	August 2-2006
MITCHELL, Everett W	September 27-2006
MITCHELL, John William Lauchlin	November 15-2006
MITCHELL, Kathleen Margaret	November 8-2006
MONAHAN, James	December 27-2006
MONTROSE, Hance Logan	July 12-2006
MOODY, George Lorimer	September 20-2006
MOORE, Carl R.	October 25-2006

Estate Name	Date of First Insertion
MOORE, Dorothea	October 4-2006
MOORE, Julia Marilyn Joyce	November 29-2006
MOORE, Lloyd Thomas	November 29-2006
MOORE, Sibyl Ruth	August 9-2006
MOORE, Stanley Clarence	November 8-2006
MORAN, Emery Francis	October 25-2006
MORAN, Muriel Gertrude	October 25-2006
MORASH, Darlene Joy	September 20-2006
MORASH, Garnet Edwin	September 27-2006
MORGAN, Clarence	August 30-2006
MORRIS, Melvin Gideon	July 26-2006
MORRISEY, Gordon W	November 15-2006
MORRISON, Archie	October 18-2006
MORRISON, Dolly Isabel	November 29-2006
MORRISON, Frances	July 19-2006
MORRISON, Lottie	July 12-2006
MORRISON, Marilyn Laura	November 15-2006
MORRISON, Marion Catherine	October 11-2006
MORTON, Douglas Brown	November 1-2006
MOSER, James Alexander	November 1-2006
MULLEN, Ruby Evelyn	September 27-2006
MULLETT, Peter John	July 26-2006
MULLINS, Joseph Cornelius	August 16-2006
MURDOCH, Clayton H	October 25-2006
MURPHY, Frederick Earl	September 20-2006
MURPHY, Gregory Leonard	September 6-2006
MURRAY, Helen C	December 13-2006
MURRAY, R. Graham	December 13-2006
MUSGRAVE, Cyril James, Sr.	December 20-2006
MYLES, Margaret	September 27-2006
NASH, Margaret May	October 18-2006
NAUFFTS, Amy Una	December 27-2006
NGUYEN, Van Lingh	July 19-2006
NICHOLL, Mary Marcella	October 18-2006
NICHOLSON, Lillian	August 2-2006
NICKERSON, Curtis Lionel	November 8-2006
NICKERSON, Ida M	September 6-2006
NICKERSON, Richard Wayne	December 27-2006
NICKERSON, Royce Kempton	January 3-2007
NICOLL, Karl L.	July 26-2006
NIXON, Noreen May	October 4-2006
NOLAN, Sheelagh	November 15-2006
NORMAN, Lloyd Richard	November 29-2006
NOWE, Everett Paul	December 27-2006
O'BRIEN, Elizabeth Gwendolyn	August 16-2006
O'DRISCOLL, Monsignor Albert M	September 20-2006
O'NEIL, Lydia Anna	December 6-2006
OICKLE, Myrna Emagene	September 20-2006
OLDING, Thomas Grant	November 29-2006

Estate Name	Date of First Insertion
OLIVER, Leona Sarah	August 2-2006
OUTHOUSE, Burwell	August 23-2006
PALMER, Robert Burns	November 1-2006
PARKINSON, George Michael	September 20-2006
PATERSON, Mildred J.	September 6-2006
PATTERSON, Arthur Howard	August 23-2006
PAULEY, Eric William	October 18-2006
PAYZANT, Edith Marion	October 25-2006
PEARSON, John Bernard	September 13-2006
PELL, Ella Jean Mason	November 15-2006
PELLEY, Wellington Ernest	September 13-2006
PELTON, Lillian Amelia	December 13-2006
PENNEY, Victor Clayton	November 29-2006
PENTZ, Henry	October 4-2006
PENTZ, Racheal Madonna	October 4-2006
PERGER, Janie Carolyn	November 1-2006
PERRY, Dorothy Helen	September 6-2006
PERRY, James Wayne	August 16-2006
PERRY, Robert Leonard	July 19-2006
PETTIGREW, Marjorie B	October 4-2006
PICO, Lyle	August 23-2006
POIRIER, Hubert Peter	December 27-2006
PORTER, Horace Malcolm	November 1-2006
POTHIER, Gertrude E	July 12-2006
POTHIER, Jean Thomas	September 20-2006
POTTER, Edith Blanch	August 23-2006
POTTER, Lenley Durling	November 29-2006
POTTER, Marc Edison	July 19-2006
POTTS, Marion Iona McPhee	December 6-2006
POWELL, Edythe Mae	July 26-2006
POWER, Mary Dorothy	July 19-2006
PRIDHAM, Katherine L	October 25-2006
PROULX, Paul Martin	July 26-2006
PULSIFER, Hazel Mary	July 12-2006
PURCELL, Joseph James	November 15-2006
PURCELL, Leonette Marie	December 20-2006
PURDY, Frank Earl	November 29-2006
PURDY, Jeannetta Eileen	August 30-2006
PURVIS, Jessie	October 11-2006
PYKE, John Harold	November 22-2006
QUANN, Anna Christina	November 1-2006
QUIGLEY, Bettina	August 2-2006
RAFUSE, Jean Currie	November 22-2006
RAHEY, Frederick Joseph	December 20-2006
RAND, Lily Orelia	September 27-2006
RANDALL, Dorothy Helen	November 8-2006
REARDON, James Donald	August 9-2006
REDDEN, Colin Frederick	August 16-2006
REEKIE, John Alastair	November 1-2006

Estate Name	Date of First Insertion
REHMAN, Aziz-Ur	November 8-2006
REID, Arthur Eldridge	November 8-2006
REID, Chesley Victor	December 13-2006
REID, Roy Hunter	August 2-2006
RENNEHAN, Clarice Delores	November 29-2006
REYNOLDS, Elwood Roy	July 19-2006
RHODENIZER, Stephen Harold	August 9-2006
RHULAND, George Albert	November 29-2006
RHYNO, Pearl Mary	September 27-2006
RHYNOLD, Leonard James	November 15-2006
RICHARD, Alice Fannie (referred to in the Will as Alice Fanny Richard)	November 15-2006
RICHARDSON, Catherine Lynn	September 13-2006
RICHARDSON, Cecil Vermont	August 30-2006
RING, Lillian Wava	November 29-2006
RIPLEY, Mamie Dolena	August 16-2006
RITCHIE, Angela Therese	December 20-2006
RITCHIE, Doris Jean	August 23-2006
ROACH, Margaret Irene	July 12-2006
ROBERTS, Anne	October 25-2006
ROBERTS, Sadie	November 29-2006
ROBERTSON, Iain Copland	December 6-2006
ROBICHEAU, Veryl Mona	November 15-2006
ROBINSON, Alexander Lothead	December 20-2006
ROBINSON, Jennie Pearle	October 4-2006
ROCKWELL, Harold R	August 2-2006
RODDA, Edward John	July 19-2006
ROEDERER, Manfred Heinz Christoph	September 20-2006
ROGERS, Burpee William (Jack)	November 1-2006
ROMANS, Mary Delores	September 27-2006
ROSE, Helen Mildred	August 23-2006
ROSINSKI, Elsa Maria	November 22-2006
ROSS, Gordon D	September 20-2006
ROTHWELL, Violet	September 20-2006
ROY, Florence Evelyn	December 6-2006
RUSHTON, Lloyd Alexander	August 23-2006
RUSSELL, Harold F.	July 26-2006
RUSSELL, Lois Gwendolyn	July 19-2006
RUTH, Marion	October 11-2006
RUTTEN, Joseph Gerard	November 29-2006
SAARLOOS, Rudi	October 18-2006
SALTER, Margaret Beatrice	August 9-2006
SALTZBERG, Herman	December 6-2006
SAMPSON, Cedric Theophilis	August 2-2006
SAMSON, Mary Delta	November 29-2006
SANDALL, Winnifred Margaret	October 11-2006
SANDWITH, Howard Lloyd	September 13-2006
SASCO, Margaret	December 13-2006
SASCO, Michel	December 13-2006
SAULNIER, Leonard	August 9-2006

Estate Name	Date of First Insertion
SAULNIER, Lloyd J	September 6-2006
SAUNDERS, Marion	August 2-2006
SAUNDERS, Murray Balcom	August 9-2006
SCHRADER, Theodore A	November 8-2006
SCIOCCHETTI, Assunta	August 23-2006
SCOTT, Joann Lynn	November 8-2006
SCRIMSHAW, Robert Douglas	December 20-2006
SEABOYER, Gerald Maclean	August 23-2006
SEIFRIED, Terrance Herbert	November 1-2006
SELIG, Eileen Ida	September 27-2006
SELLONS, Rebecca Lorene	November 1-2006
SEWELL, Molly Ann	October 11-2006
SHADBOLT, George John	October 4-2006
SHARPE, Edith Frances	December 13-2006
SHARPE, Mary Audrey	November 29-2006
SHAW, Margaret May	October 11-2006
SHAW, Sharon Patricia	August 30-2006
SHEARER, Wilfred	August 16-2006
SHEEHY, Emma Grant Davidson	September 6-2006
SHIELDS, Wilma	November 22-2006
SHIPLEY, Eva Lillian	November 1-2006
SHUTE, Douglas William	August 16-2006
SIDEBOTTOM, Philip Neal	November 1-2006
SIMMONDS, Earnest J	September 20-2006
SIMPSON, James Leo	July 12-2006
SINCLAIR, Bertha Alma	November 8-2006
SINCLAIR, Cameron D	November 8-2006
SINGER, Eldon Wright	July 26-2006
SKIDMORE, Henry	August 30-2006
SKINNER, Lena May	December 27-2006
SLATE, Emery Lawson	August 2-2006
SLAUNWHITE, George Alexander	August 23-2006
SLAUNWHITE, Harold	October 4-2006
SMALL, Elsie MacDonald	October 11-2006
SMITH, Blair Bruce	November 15-2006
SMITH, Douglas Trail	September 27-2006
SMITH, Elmer Angus	October 18-2006
SMITH, George Danford (a.k.a. Ford Smith)	October 25-2006
SMITH, Harriet Crocket	October 4-2006
SMITH, Herman Leslie	December 6-2006
SMITH, Jack Donald	November 8-2006
SMITH, John Dawson	October 25-2006
SMITH, Keith Dennis	December 20-2006
SMITH, Teresa Elizabeth	November 29-2006
SNOW, Lohnes Wilfred	August 23-2006
SOLLOWS, Helen Estelle	August 2-2006
SOMERS, Sara (a.k.a. Saraphyna Somers)	August 30-2006
SPEARS, John James	December 27-2006
SPEARS, Manuel William	November 8-2006

Estate Name	Date of First Insertion
SPENCER, Margaret Doris (Kyle)	November 15-2006
SPIDLE, Carl Bertram	September 27-2006
STALLARD, Irene	January 3-2007
STEVENS, Fred	January 3-2007
STEVENS, Ruth Alberteen	July 12-2006
STEWART, Clare Jean	December 20-2006
STEWART, Laura Katherine	August 23-2006
STEWART, Pearl C	August 2-2006
STODDARD, Lillian Edith	September 6-2006
STODDART, Louise G	December 20-2006
STREFLER, Rolf Andreas	August 2-2006
STROLE, Audrey Beryl	November 1-2006
STROPLE, Annie Evelyn	September 27-2006
STUBBERT, Rhoda	September 13-2006
STUBBERT, Winnifred May	July 26-2006
SUDDARD, Hugh Dolbel	October 4-2006
SURETTE, Mary Nancy	November 15-2006
SUTHERLAND, Robert Claude	November 8-2006
SUTTIS, Barbara Evelyn	November 29-2006
SUTTIS, Trueman Brenton	October 11-2006
SWAN, Lena Margaret	July 12-2006
SWAN, Mina Jean	July 26-2006
SWIM, Joan Winnifred	October 11-2006
SWINIMER, Eliza Blanche Mae	December 20-2006
SWINIMER, Pauline Dawn	December 13-2006
TANCH, Douglas M	November 15-2006
TANNER, Brian David	August 9-2006
TANNER, Mildred Evelyn	July 26-2006
TANNER, Ronald LeRoy	July 12-2006
TAYLOR, Douglas Fulton	August 16-2006
TAYLOR, James Moses	November 22-2006
TAYLOR, Lambert Ashley	September 13-2006
TAYLOR, Lenwood Reid	November 15-2006
THEORET, Jean	September 27-2006
THIBAUT, Almena Harriette	July 19-2006
THIBAUT, Helen Margie	November 15-2006
THIBODEAU, Mary Jane	August 9-2006
THISTLETHWAITE, Jessie May	October 11-2006
THISTLETHWAITE, Leslie	August 30-2006
THOMAS, Helen Marion O'Brien	August 23-2006
THOMAS, Lyle Wade	October 18-2006
THOMAS, Raymond	August 16-2006
THOMAS, Thora Patricia	October 4-2006
THOMPSON, Blair Robert	December 20-2006
THOMPSON, Irene D	October 25-2006
THOMPSON, Phyllis M	November 22-2006
THOMSON, Barbara C	December 13-2006
THOMSON, Charles Patrick	November 15-2006
TIDD, Joseph Byron	November 1-2006

Estate Name	Date of First Insertion
TIMMONS, Mary Georgina	November 29-2006
TOKAI, Gabor Joseph	August 23-2006
TOMADA, Agnes A	December 20-2006
TOMPKINS, James Arthur	December 20-2006
TOPLEY, Norma Antoinette	November 29-2006
TOWNSEND, Alfred Morton	September 20-2006
TRIDER, Phyllis Gertrude	December 13-2006
TRUDE, Mary Agnes	November 8-2006
TRYNOR, Florence	November 8-2006
TUCKER, Arthur Clifford	September 13-2006
TUCKERMAN-ALLEN, Emily	August 16-2006
TUDBALL, Gary David	October 4-2006
TURNER, Helen Frances Winifred	October 11-2006
TUTTLE, Allan Byron	September 20-2006
URQUHART, Anna I.	August 30-2006
USHER, Jeannette Marie	August 30-2006
VAN VONDEREN, Theodorus A	July 19-2006
VANAMBURG, Mary Frances	October 25-2006
VAUGHAN, Gregory Stephen	November 1-2006
VAUGHAN, Harold Borden	September 27-2006
VAUGHAN, Jessie M	October 25-2006
VEINOT, Raymond Garnet	July 19-2006
VERGE, Gerald Allan Gordon	December 6-2006
VON SCHRÖDER, Robert N	November 22-2006
WAGNER, Bruce Sanford	September 13-2006
WALLS, Smith Grant	September 6-2006
WALSH, Arnold Blair	September 13-2006
WALSH, Beatrice Louise	August 9-2006
WALSH, Helena Genevieve	October 4-2006
WALSH, John Michael	November 1-2006
WALTON, Annie Myrtle	July 26-2006
WALTON, Charles Arthur	July 26-2006
WAMBOLDT, Philip Alan	September 20-2006
WAMBOLT, Pauline Florence	October 11-2006
WARD, Monica	September 6-2006
WARNER, Harold Collins	October 25-2006
WATTERS, Jean Evelyn	August 16-2006
WEBB, Everett Cecil	August 23-2006
WEBB, Margery Beatrice	November 29-2006
WEBB, Marjorie Frances	September 20-2006
WEBBER, Theresa	August 9-2006
WEBSTER, Leander Morris	November 29-2006
WEIR, Andrew Keith	September 13-2006
WELLS, Douglas Raymond	October 18-2006
WENNING, Gloria Mary	October 25-2006
WESSELL, Hebert George	August 2-2006
WEST, Anne Catherine	November 8-2006
WEST, Margaret Harper	October 4-2006
WESTBROOK, John Borden	October 4-2006

Estate Name	Date of First Insertion
WESTCOTT, Mary Elizabeth	July 12-2006
WHITE, David Lynn	December 6-2006
WHITE, Dorothy Minnie	July 19-2006
WHITE, Eleanor Dorothy	September 20-2006
WHITE, Hattie Hillier	July 12-2006
WHITE, James Henry	September 27-2006
WHITE, William Henry	July 19-2006
WHYNOTT, John Brenton	October 25-2006
WILCOX, John Frederick	August 2-2006
WILCOX, Philip	September 13-2006
WILE, Daisy Marion	September 6-2006
WILES, Ralph Parker	September 20-2006
WILKINSON, Audrey A	November 15-2006
WILLIAMS, Evelyn May	November 15-2006
WILLIAMS, Janine	September 6-2006
WILLIAMS, Lillian	November 8-2006
WILLIS, William Cameron	August 16-2006
WILLS, Stanley	November 8-2006
WILNEFF, Lawrence Burton	August 9-2006
WILSON, Hazel Lorraine	September 20-2006
WILSON, Kevin J	September 6-2006
WITHERLY, Evelyn Doreen	July 12-2006
WOODBURY, Hilda Faye	August 2-2006
WOODS, James Walter	October 11-2006
WOODWORTH, Dorothy	August 2-2006
WORKS, Jennie Eileen	July 12-2006
WOURNELL, Allan J.	October 4-2006
YORKE, Hilda	November 22-2006
YORKE, Madge Avis	November 1-2006
YOUNG, Helen Isabella	November 8-2006
YOUNG, Terry Kim	November 15-2006
YUILL-HOLMAN, Corinne Margaret	September 27-2006
ZINCK, Raymond Carl	July 19-2006
ZINCK, Rebecca Mae	August 2-2006
ZOLLNER, Melissa Gail	August 23-2006
ZRUNA, Muriel Anne	October 25-2006

INDEX OF NOTICES JANUARY 10, 2007 ISSUE

Orders in Council:

2007-15 35

Change of Name Act:

Shahad Amar Ghalib Mejbel Amar 39
 Steven Daniel MacKenzie 39/40
 Lauren Kathleen Schnare 40
 Salam Ali Iskandar Yari 40
 Ali Salam Ali Iskandar Yari 40
 Youssef Salam Ali Iskandar Yari 40
 Zeinab Salam Ali Iskandar Yari 40
 Fatima Salam Ali Iskandar Yari 40
 Raghad Salam Ali Iskandar Yari 40

Companies Act:

111194 Nova Scotia Limited 38
 3191273 Nova Scotia Company 38
 Delightful Times Daycare Incorporated 39
 H. S. Lively Holdings Limited 39
 Port Hawkesbury Pharmacy Limited 39

Co-operative Associations Act:

Cape Blue Roads and Services Co-operative
 Limited 38
 Day Vendors Co-operative of the Halifax Market
 Limited 38

Corporations Registration Act:

Certificates of Registration revoked 40

Partnerships and Business Names Registration Act:

Certificates of Registration revoked 43

Probate Act:

Citation Notices (first time) 93
 Estate Notices (first time) 93

Securities Act:

Rule 81-107 and National Instrument 81-107 Independent
 Review Committee for Investment Funds 47-78

Rule 81-802 and Companion Policy 81-802CP
 Implementing National Instrument 81-107 Independent
 Review Committee for Investment Funds 79-80

Rule 81-101 (Amendment) and National Instrument
 81-101 Mutual Fund Prospectus Disclosure 80-83

Rule 81-102 (Amendment) and National Instrument
 81-102 Mutual Funds 84-88

Rule 81-104 (Amendment) and National Instrument
 81-104 Commodity Pools 88-89

Rule 81-106 (Amendment) and National Instrument
 81-106 Investment Fund Continuous Disclosure and
 Form 81-106F1 90-91

Rule 13-101 (Amendment) and National Instrument
 13-101 System for Electronic Document Analysis
 and Retrieval (SEDAR) 91-92

Miscellaneous notices:

Attorney General of Nova Scotia - Law Enforcement
 Justification Provisions Annual Report 35

SECOND OR SUBSEQUENT TIME NOTICES

Probate Act:

Citation notices 93
 Estate notices 99

Royal Gazette

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