



Power of Attorney to Transfer Securities

Check List for Depositing Securities for ISI Accounts

- Original Share Certificate/Direct Registration Statement
- Form 8020, *Receipt for Securities*
- Form 139, *Power of Attorney to Transfer Securities* (POA139)
 - a) Leave first field blank “...and transfer(s) unto _____”.
 - b) Signed by Registered Holder Signature Guarantee Stamp, by branch
 - c) Avoid dating the POA139 as it may become stale-dated
 - d) One POA139 per type of security (i.e. BCE Common and BCE Preferred require two POA139)
 - e) POA139 must be original with original signature. Recommend signature in blue ink to ensure that it is clear that it is not a photocopy.

Send all documents listed above to:

CIBC Investor Services Inc., Sales Office Control
c/o CIBC World Markets Inc.
22 Front Street West, 4th Floor
Toronto, ON M5J 2W5

Special Scenarios:

1. Corporate Resolution
 - Multi-Owner/Officer/Director Corporate Resolution (10450) - Signature Guaranteed by branch
OR
 - Sole Owner Corporate Resolution (10480) - Notarized or Signed by Commissioner for Taking Affidavits
 - Power of Attorney Form 139 - Signature Guaranteed by branch
2. Registered in another individuals name
 - Ownership Disclaimer - Signed by Registered Holder and Notarized
 - Power of Attorney Form 139 - Signed by Registered Holder and Signature Guaranteed by branch
3. Registered in deceased name deposited into Estate Account
 - Probated Will
 - Declaration of Transmission (WG10010) - Notarized or Signed by Commissioner for Taking Affidavits
 - Power of Attorney Form 139 - Signature Guaranteed by branch

Power of Attorney to Transfer Securities

For value received, the undersigned hereby sell(s), assign(s) and transfer(s) unto _____
the following security _____ registered

(Description of Securities - include number and class of shares or warrants,
or face value and interest rate for debt securities)

in the name(s) of the undersigned on the books of _____ (Circle One) _____ and represented by certificate(s)

or bond number(s) _____ and hereby irrevocably constitute and appoint **CIBC World Markets Inc.**, the attorney of the undersigned, to transfer the said security with full power of substitution in this matter.

Dated at _____ this _____ day of _____, _____.
City Province Month Year

Signature(s) of Registered Holder(s)

Date (Month day, year) Name of Registered Holder* (As name appears on the face of the certificate) X _____
Signature of Registered Holder (Sign within box)

Date (Month day, year) Name of Registered Holder* (As name appears on the face of the certificate) X _____
Signature of Registered Holder (Sign within box)

Signature Guarantee by an Authorized CIBC Representative

(Place stamp here)

*The names on this document must correspond with the name(s) as recorded on the bond or certificate in every particular without alteration or enlargement or any change whatsoever. If the registered owner of the certificate is a corporation or a trust, please also complete a corporate resolution.