



WAIVER OF CLIENT CONFIDENTIALITY

This form is required for all U.S. Citizens or Residents

Primary Account Holder (First, Initial, Last) U.S.TIN (SSN)

Joint Account Holder (First, Initial, Last) U.S.TIN (SSN)

To: Qtrade Direct Investing ("Qtrade")

I hereby agree that the release of any information by Qtrade to the Internal Revenue Service ("IRS") or any of its agents, in connection with the requirements and regulations established by the IRS, shall not be considered a breach of any duty of confidentiality owed to me by Qtrade. I hereby acknowledge and consent to the disclosure by Qtrade of any oral or written information, or any kind of documents transmitted, communicated or made available to the IRS or any of its agents and indemnify any partner, director, officer or employee of Qtrade with respect to the release of such information.

x Primary Account Holder Signature Date (dd/mm/yyyy)

x Joint Account Holder Signature Date (dd/mm/yyyy)

Qtrade Direct Investing is a division of Credential Qtrade Securities Inc., Member of the Canadian Investor Protection Fund.