

**52-109F1 Certification of annual filings (full annual certificate) [F Proposed - Lapsed]**

Published March 30, 2007

I, *<identify (i) the certifying officer, (ii) his or her position at the issuer, (iii) the name of the issuer and (iv) if the certifying officer's title is not "chief executive officer" or "chief financial officer" of the issuer, whether the certifying officer is providing the certificate in the capacity of a chief executive officer or a chief financial officer>*, certify the following:

1. **Review:** I have reviewed the issuer's AIF, if any, annual financial statements and annual MD&A, including for greater certainty all documents and information that are incorporated by reference in the AIF (together the annual filings) of *<identify issuer>* (the issuer) for the financial year ended *<state the relevant date>*.

2. **No misrepresentations:** Based on my knowledge, having exercised reasonable diligence, the annual filings do not contain any untrue statement of a material fact or omit to state a material fact required to be stated or that is necessary to make a statement not misleading in light of the circumstances under which it was made, for the period covered by the annual filings.

3. **Fair presentation:** Based on my knowledge, having exercised reasonable diligence, the annual financial statements together with the other financial information included in the annual filings fairly present in all material respects the financial condition, results of operations and cash flows of the issuer, as of the date of and for the periods presented in the annual filings.

4. **Responsibility:** The issuer's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (DC&P) and internal control over financial reporting (ICFR) for the issuer.

5. **Design:** *<Except for any qualification referred to in paragraph 5.2, paragraph 5.3 or paragraph 5.4,>* The issuer's other certifying officer(s) and I have, as at the financial year end:

(a) designed DC&P, or caused it to be designed under our supervision, to provide reasonable assurance that:

(i) material information relating to the issuer is made known to us by others, particularly during the period in which the annual filings are being prepared; and

(ii) information required to be disclosed by the issuer in its annual filings, interim filings or other reports filed or submitted by it under securities legislation is recorded, processed, summarized and reported within the time periods specified in securities legislation; and

(ii) designed ICFR, or caused it to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with the issuer's GAAP.

5.1 **Control framework:** The issuer has disclosed in its annual MD&A a statement identifying the control framework the issuer's other certifying officer(s) and I used to design the issuer's ICFR or a statement that we did not use a framework, as applicable.

*<insert paragraphs 5.2, 5.3 or 5.4 if applicable. For paragraph 5.4, include (a)(i), (a)(ii) or (a)(iii) as applicable, and paragraph (b):*

5.2 ICFR - reportable deficiency relating to design: The issuer has disclosed in its annual MD&A for any reportable deficiency relating to design existing at the financial year end:

(a) a description of the reportable deficiency;

- (b) a description of the remediation plan to address the reportable deficiency; and
- (c) the completion date or expected completion date of the remediation plan.

5.3 ICFR design accommodation: The issuer has disclosed in its annual MD&A for any reportable deficiency relating to design existing at the financial year end:

- (a) a description of the reportable deficiency;
- (b) why the issuer cannot reasonably remediate the reportable deficiency;
- (c) the risks the issuer faces relating to the reportable deficiency; and
- (d) whether the issuer has mitigated those risks and if so, how.

5.4 **Limitation on scope of design:** The issuer has disclosed in its annual MD&A:

(a) the fact that the issuer's other certifying officer(s) and I have limited the scope of our design of DC&P and ICFR to exclude controls, policies and procedures of:

- (i) a proportionately consolidated entity in which the issuer has an interest;
- (ii) a variable interest entity in which the issuer has an interest; or
- (iii) a business that the issuer acquired not more than 90 days before the issuer's financial year end; and

(b) summary financial information of the proportionately consolidated entity, variable interest entity or business that the issuer acquired that has been proportionately consolidated or consolidated in the issuer's financial statements.

6. **Evaluation:** The issuer's other certifying officer(s) and I have:

(a) evaluated, or caused to be evaluated under our supervision, the effectiveness of the issuer's DC&P at the financial year end and the issuer has disclosed in its annual MD&A our conclusions about the effectiveness of DC&P at the financial year end based on such evaluation; and

(b) evaluated, or caused to be evaluated under our supervision, the effectiveness of the issuer's ICFR at the financial year end and the issuer has disclosed in its annual MD&A:

- (i) our conclusions about the effectiveness of ICFR at the financial year end based on such evaluation;
- (ii) a description of the process we used to evaluate the effectiveness of ICFR;
- (iii) a description of any reportable deficiency relating to operation existing at the financial year end; and
- (iv) the issuer's plans, if any, to remediate any such reportable deficiency relating to operation.

7. **Reporting of changes in ICFR:**The issuer has disclosed in its annual MD&A any change in the issuer's ICFR that occurred during the period beginning on **<insert the date immediately following the end of the period in respect of which the issuer made its most recent interim or annual filing, as applicable >** and ended on **<insert the last day of the financial year>** that has

materially affected, or is reasonably likely to materially affect, the issuer's ICFR.

**8. Reporting to the issuer's auditors and board of directors or audit committee:** The issuer's other certifying officer(s) and I have disclosed, based on our most recent evaluation of ICFR, to the issuer's auditors, the board of directors and the audit committee of the board of directors any fraud that involves management or other employees who have a significant role in the issuer's ICFR.

Date: **<insert date of filing>**

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[Signature]

[Title]

**<If the certifying officer's title is not "chief executive officer" or "chief financial officer", indicate whether the certifying officer is providing the certificate in the capacity of a chief executive officer or a chief financial officer.>**