



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

April 23, 2014

Via E-mail

Brian J. Porter
President and Chief Executive Officer
The Bank of Nova Scotia
44 King St. West, Scotia Plaza, 8th Floor
Toronto, Ontario
Canada M5H 1H1

**Re: The Bank of Nova Scotia
Form 40-F for the Fiscal Year Ended October 31, 2013
Filed December 6, 2013
File No. 2-09048**

Dear Mr. Porter:

We refer you to our comment letter dated January 31, 2014, regarding business contacts with Cuba, Sudan, and Syria. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Suzanne Hayes
Assistant Director
Division of Corporation Finance