



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

DIVISION OF
CORPORATION FINANCE

May 10, 2017

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, 2016
Filed November 29, 2016
File No. 002-09048**

Dear Mr. Porter:

We refer you to our comment letter dated March 28, 2017, regarding business contacts with Sudan and Syria. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Dietrich King
Assistant Director
Division of Corporation Finance