



1-31316

**NYSE**

*Cert NYS*

May 22, 2002



Ms. Krista M. Hughes  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 – STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

**PROCESSED**  
T MAY 28 2002  
THOMSON  
FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, The Bank of Nova Scotia, Common Shares and requests immediate acceleration of registration. Adequate distribution assured. Form 40-F received on May 22, 2002. Tentative listing date – Not yet determined.

Sincerely,

*Antonio Calhate*