



**Re: COMPLIANCE TO THE ONTARIO RETAIL SALES TAX ACT
CREDITOR GROUP INSURANCE**

Dear Dealer Client:

As you are aware, the Ontario Ministry of Finance levies a retail sales tax on creditor's group insurance premiums. As these insurance premiums are collected at the time of the vehicle sale, the applicable sales tax amount should be remitted to the Ontario government by the Dealer on behalf of iA-SAL, Industrial Alliance Insurance and Financial Services Inc.

The Ontario Ministry of Finance requires Industrial Alliance to obtain written confirmation from all Ontario Dealer Clients acknowledging the Dealer's responsibility for collecting and remitting these retail sales taxes. We kindly request your co-operation by reading and signing the declaration statement below. Please retain a copy for your files and return the original copy to our Headquarter :

Industrial Alliance Insurance and Financial Services Inc.
2165 West Broadway, Vancouver BC V6B 5H6.

A postage-paid, return envelope has been enclosed for your convenience. Should you have any questions regarding this request, please contact iA-SAL Administration at: 1-800-663-9498. Thank you for your co-operation in this matter.

ONTARIO RETAIL SALES TAX REMITTANCE CERTIFICATION

In accordance with the Retail Sales Tax Act of the Province of Ontario, premiums for creditor's group insurance are taxable. These taxes will be calculated in accordance with the Ontario Retail Sales Tax (ORST) Act.

We, _____, hereby elect to remit
(Name of Dealership)

the ORST directly to the Ontario Retail Sales Tax Branch on behalf of Industrial Alliance Insurance and Financial Services Inc.

Our ORST registration number is: _____

Name of Authorized Signatory

Title of Signatory

Authorized Signatory of Dealer Client

Date (MM/DD/YYYY)