

CERTIFICATION OF EDUCATIONAL INSTITUTIONS

DELEGATION OF AUTHORITY - HUMAN RESOURCES AND SKILLS DEVELOPMENT CANADA

Pursuant to subparagraphs 118.5(1)(a)(ii) and 118.6(1)(a)(ii) of the *Income Tax Act*, I hereby designate the following officers of Human Resources and Skills Development Canada to certify on my behalf, educational institutions providing courses, other than courses designed for university credit, that furnish a person with skills for, or improve a person's skills in, an occupation. The authorities delegated to officers named herein by title include the incumbents in the positions and persons appointed or designated to act in the absence of the incumbents.

Deputy Minister, HRSD

Assistant Deputy Minister, Learning Branch

Director General, Canada Student Loans Program

Director, Program Delivery, Canada Student Loans Program