

...for the... the... of personnel across Nortel's vast and complex operations meant many of the accruals were based on "significant assumptions," their origins and

...ate 2002 and through 2006. It was a concerted "earnings management scheme" devised to deliver illusory profits and executive bonuses, lead prosecutor Robert Hubbard said in

...there was ongoing dialogue between Deloitte [and Nortel officials] ... about treatment of the accounting," he said. "Deloitte accepted the

...its doors, called Project Rabbit. The initial review would prompt a still-deeper probe extending back to the fourth quarter of 2002.

FINANCE

Scotia Plaza will attract big players

By JOHN GREENWOOD

It's got 68 floors, its covered in red granite and as an added bonus, there's a bullion vault in the basement.

That's the short description of Bank of Nova Scotia's Toronto headquarters and on Thursday, the bank confirmed it's putting the building up for sale.

Completed in 1988, Scotia Plaza is the second-largest office tower in the country with about 1.5 million square feet of space at the epicenter of the city's financial district. If Scotia opts to throw in an adjacent smaller tower with about half a million square feet that it also owns, it could fetch as much as \$1.4-billion, analysts say.

Canada's third-biggest bank said it's in the "very early stages" of the process, explaining that the current low interest rate environment makes it a good time to sell.

A successful transaction would significantly boost Scotia's capital levels and likely enable it to exceed new minimums under so-called Basel III rules slated to come into effect starting 2013 without issuing more common equity or selling core assets, analysts said.

Against a backdrop of rising turmoil in Europe and continuing uncertainty around U.S. government debt, financial firms across the board are scrambling to adapt. One of the biggest challenges is where to find new capital to meet the beefed up Basel requirements put into place in the wake of the financial crisis.

The market applauded Scotia's, with the stock moving up \$2.7% to close at \$53.98, the biggest move in more than five

weeks.

"There's a very limited supply of these kind of properties, it's the only remaining bank tower in Toronto that's still owned by a bank and I think it's going to appeal," said Robin White, an executive vice-president at Avison Young.

There will likely be no shortage of potential buyers with most coming from the ranks of big pension funds and insurance companies, Mr. White said.

"This isn't going to appeal to the average [property company] or even medium-sized pension funds. It would probably be more like a syndicate of investors that would step in for something like this."

As companies increasingly focus on core businesses, the office space market has come to be dominated by players such as real estate investment trusts and financial companies with long-term horizons.

"For sure this is a high-quality asset," said Shant Paladian, an analyst at Canaccord Genuity. "These types of properties come up very rarely and typically interest is strong when they do come up."

The last major downtown Toronto building that came on the block was the Canada Trust tower — smaller than Scotia Plaza and of more recent vintage — which sold for around \$850-million in 2008.

The Scotia building was originally developed by Robert Campeau, who was forced to sell to rival Olympia & York when his company was forced into bankruptcy. Olympia & York met the same fate a few years later, and the building passed into the hands of Bank of Nova Scotia.

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AARON LYNETT / NATIONAL POST

Scotia Bank headquarters in Toronto.

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Dentists play key role in early detection of oral cancers

In 2009, the BC Cancer Agency documented more than 500 new cases of oral cancer. It is estimated that over 80 percent of these cases could be detected by a dentist.

Healthy behaviours and early detection are key factors to reducing cancer incidence and improving outcomes. Dentists have an important role to play in the early detection of oral cancers as dentists tend to see patients on a regular basis when they are well, rather than when they are sick. As a result, dentists can help detect suspicious lesions in the mouth before the patient has any symptoms.

The BC Cancer Agency has developed Oral Cancer Screening Guidelines for adult dental patients in BC over the age of forty. All the elements for screening and monitoring outlined in the guidelines may not be included in every examination by your dentist, but will be considered along with your medical history, age and health behaviours.

During your dental exam, your dentist will inspect all the soft tissues in your mouth including your gums, lips, cheeks, tongue, floor of your mouth and the roof of your mouth. Your dentist will also feel along your jaw, and other areas of your head and neck for any unusual tenderness, lumps or swelling.

Your dentist may also use some optional screening tools that use a special light, dyes or scrapings to have a more detailed examination of certain areas of your mouth. These are not a required part of your dental exam, but may be used by your dentist based on your health history and lifestyle factors, or if he or she needs to examine a particular area of your mouth more closely. In some dental offices, the hygienist may also use these tools, but the dentist needs to evaluate the findings to determine your diagnosis.

If your dentist identifies a suspicious lesion in your mouth or a lump that is not going away, he or she may recommend that you have a biopsy. Your dentist may do the biopsy or may refer you to another dental or medical professional to have this done. The decision about any required treatment is most often based on the biopsy result.

While the incidence of oral cancers in Canada may be low relative to breast and prostate cancers, the effects of oral cancers on patient quality of life can be devastating. There is no single cause of oral cancer. It results from a variety of



A regular examination by a dentist can play a role in the early detection of oral cancers. Speak to your dentist about any questions or concerns you have with your mouth.

factors and how individual patients react to those factors.

Seventy-five percent of oral cancers can be attributed to exposure to tobacco or alcohol.² In particular, patients who chew tobacco, betel quid/areca nut/panan; drink alcohol and smoke cigarettes (especially together) or are exposed to second-hand smoke; smoke marijuana; have a diet low in fruits and vegetables; have had an HPV (human papilloma virus) infection (type 16); or have chronic gum disease³ can increase their risk of getting an oral cancer by four to ten times.

Maintaining good daily oral hygiene, having your teeth cleaned professionally on a regular basis, and adopting healthy behaviours is good for your body, and your mouth. Have a dental examination by a dentist at least once per year and report any lingering sores or tenderness in your mouth or surrounding areas to your dentist or physician as soon as possible.

Your dentist is your 'doctor of the mouth', and an integral part of your preventive health care team.

If you have any questions about your personal risk for oral cancer, speak to your dentist or physician.

SIGNS AND SYMPTOMS OF ORAL CANCER

Other health conditions can have the same signs and symptoms as oral cancer, so having any of the following symptoms does not necessarily mean a person has cancer. However, it is important to see a doctor about:

- an ulcer or sore in the mouth that doesn't heal
- a lump in the lip, mouth, gums, tongue, or roof of mouth
- thickening in the cheek
- bleeding in the mouth
- pain in the mouth that doesn't go away
- loose teeth
- dentures that no longer fit
- slurred speech
- swollen saliva glands
- swollen lymph nodes in the neck

White patches (leukoplakia) or red patches (erythroplakia) on the lips or in the mouth may be precancerous conditions that may become cancerous.

Sources: Canadian Cancer Society website

Sources: 1) Canadian Cancer Statistics 2007; 2) Epidemiology and Prevention of Oral Cancer, *Oral Oncology* 1997; 3) BC Cancer Agency website

For more information talk to your dentist or visit www.bccancer.bc.ca or www.bcdental.org.



MEMBER OF THE CANADIAN DENTAL ASSOCIATION