

Note: [01 Jan 2011] – Amendments to NI 52-110. Refer to Appendix H of CSA Notice announcing implementation of NI 52-107, amendments to NI 14-101 and other related amendments dated 01 Oct 2010.

**Amendments to
National Instrument 52-110 Audit Committees**

- 1. *National Instrument 52-110 Audit Committees is amended by this Instrument.***
- 2. *The definition of “accounting principles” in section 1.1 is amended by replacing “National Instrument 52-107 Acceptable Accounting Principles, Auditing Standards and Reporting Currency” with “National Instrument 52-107 Acceptable Accounting Principles and Auditing Standards”.***
- 3. *Subsection 2.3(5) is amended by replacing “interim earnings” with “interim profit or loss”.***
- 4. *Item 3(b) of Form 52-110F1 is amended by replacing “reserves” with “provisions”.***
- 5. *Item 3(b) of Form 52-110F2 is amended by replacing “reserves” with “provisions”.***
- 6. *Sections 3, 4 and 5 of this Instrument only apply to periods relating to financial years beginning on or after January 1, 2011.***
- 7. *This Instrument comes into force on January 1, 2011.***