



**Amendment Instrument to NI 14-101**

1. *National Instrument 14-101 Definitions is amended by this Instrument.*

2. *Subsection 1.1(3) is amended by*

*a. repealing the definition of “Canadian auditor’s report”; and*

*b. adding the following definitions:*

“IFRS” means the standards and interpretations adopted by the International Accounting Standards Board, as amended from time to time;

“International Standards on Auditing” means auditing standards set by the International Auditing and Assurance Standards Board, as amended from time to time;

3. *This Instrument comes into force on January 1, 2011.*