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**Amendments to
Companion Policy 52-110CP
to Multilateral Instrument 52-110 *Audit Committees***

- 1** *This amends Companion Policy 52-110CP to Multilateral Instrument 52-110 Audit Committees.*
- 2** *The title is amended by striking out “Multilateral” and substituting “National”.*
- 3** *Section 1.1 is repealed and the following is substituted:*

“**Purpose** – National Instrument 52-110 *Audit Committees* (the Instrument) is a rule in each of Québec, Alberta, Manitoba, Ontario, Nova Scotia, Newfoundland and Labrador, New Brunswick and British Columbia, a Commission regulation in Saskatchewan and Nunavut, a policy in Prince Edward Island and the Yukon Territory, and a code in the Northwest Territories. We, the securities regulatory authorities in each of the foregoing jurisdictions (the Jurisdictions), have implemented the Instrument to encourage reporting issuers to establish and maintain strong, effective and independent audit committees. We believe that such audit committees enhance the quality of financial disclosure made by reporting issuers, and ultimately foster increased investor confidence in Canada’s capital markets. ”
- 4** *These amendments come into effect on 17 March 2008.*