



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.*