

**Amending Instrument for
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.***