

Annex F

Amendments to NI 41-101

1. *National Instrument 41-101 General Prospectus Requirements is amended.*

2. *Form 41-101F1 is amended by adding the following after item 26.1:*

Auditor that was not a participating audit firm

26.1.1 (1) If the auditor referred to in section 26.1 was not a participating audit firm, as defined in NI 52-108, as at the date of the most recent auditor's report on financial statements included in the prospectus, include a statement in substantially the following form:

"[Audit Firm A] audited the financial statements of [Entity B] for the year ended [state the period of the most recent financial statements included in the prospectus] and issued an auditor's report dated [state the date of the auditor's report for the relevant financial statements]. As at [state the date of the auditor's report for the relevant financial statements], [Audit Firm A] was not required by securities legislation to enter, and had not entered, into a participation agreement with the Canadian Public Accountability Board. An audit firm that enters into a participation agreement is subject to the oversight program of the Canadian Public Accountability Board."

(2) If an auditor of the financial statements required by Item 32 was not a participating audit firm, as defined in NI 52-108, as at the date of the most recent auditor's report issued by that auditor on financial statements included in the prospectus, include a statement in substantially the following form:

"[Audit Firm C] audited the financial statements of [Entity D] for the year ended [state the period of the most recent financial statements, if any, included in the prospectus under Item 32] and issued an auditor's report dated [state the date of the auditor's report for the relevant financial statements]. As at [state the date of the auditor's report for the relevant financial statements], [Audit Firm C] was not required by securities legislation to enter, and had not entered, into a participation agreement with the Canadian Public Accountability Board. An audit firm that enters into a participation agreement is subject to the oversight program of the Canadian Public Accountability Board."

3. *This Instrument comes into force on September 30, 2014.*