

CONSENT AND AGREEMENT

I, _____, am an officer of the public accounting firm of _____(the "Firm"), or I am a partner or employee of the Firm or an independent contractor and, in either case, expect to be involved in a professional capacity in audits by the Firm of the financial statements of reporting issuers.

I acknowledge that the Firm has entered into an agreement with the Canadian Public Accountability Board (the "Board") as a result of which the Firm will be participating in the Board's oversight program which may involve inspections and investigations by the Board and the sharing of information between the Board and (i) commissions, registrars or other entities or agencies that have statutory responsibility and authority for the administration of the securities legislation of provinces or territories of Canada ("securities regulators"), (ii) the Superintendent of Financial Institutions, Canada, and (iii) the entities ("professional regulatory authorities") other than securities regulators that have, in a province or territory of Canada, statutory inspection, investigatory or disciplinary responsibility for the Firm, a practice office of the Firm, or officers of the Firm or partners, employees or independent contractors of the Firm who are involved in a professional capacity in audits of the financial statements of reporting issuers ("designated professionals").

In connection with my activities with the Firm and as a condition of continuing to be involved in a professional capacity in audits by the Firm of the financial statements of reporting issuers, I agree and consent that in connection with the Board's purpose of promoting publicly and proactively, high quality external audits of reporting issuers,

including through the establishment and maintenance of participation requirements for public accounting firms that audit reporting issuers:

(a) The Board may collect my personal information to the extent relevant to my professional activities, including without limitation my educational, employment, compensation and performance records:

(i) from either myself or the Firm, or both, in connection with the conduct of inspections and investigations of the Firm by the Board; and

(ii) from professional regulatory authorities to the extent included in reports, evaluations, recommendations and similar materials created or received by such authorities resulting from inspections of my professional activities or those of the Firm or any other public accounting firms with which I have been associated, in the course of supervising, regulating or reviewing my professional conduct;

and use such information in connection with assessing the degree of compliance of the Firm and all of its designated professionals with the Rules of the Board, professional standards as required to be complied with by the Board, and the Firm's own quality control policies, in connection with the issuance of audit reports on the financial statements of reporting issuers, and otherwise as required or permitted by law;

(b) The Board may disclose the personal information referred to above (i) to any professional regulatory authorities having jurisdiction over me in connection with the exercise of their statutory duties, (ii) to the Firm in connection with the Board conducting any inspections, investigations or review proceedings concerning, or imposing where appropriate requirements, restrictions or sanctions on the Firm, (iii) to securities

regulators and the Superintendent of Financial Institutions Canada provided that disclosure shall not be made of any specific information relating to the business, affairs or financial condition of any client of the Firm, and (iv) as required or permitted by law; and

- (c) I will deliver to the Board, if requested by it, complete copies of any reports, evaluations and similar materials provided to me by any professional regulatory authority, subject to such deletions as may be required in order to comply with restrictions at law or pursuant to applicable professional conduct rules, each of which deletions I will clearly identify, together with the restriction at law and/or applicable professional conduct rule(s) requiring such deletion.

I have expressly required that this Consent and Agreement be drafted in English. J'ai expressément exigé que ce consentement et cette convention soient rédigés en anglais.

Executed at _____, this ____ day of _____, 201__.

Witness:
