

**CONSENT AND AGREEMENT
SECTION 7**

In connection with the participation by _____ (the
“Participant”) in the oversight program of the Canadian Public Accountability Board (“CPAB”), and in accordance with
Section 7(d) of the Participation Agreement between the Participant and CPAB, the Participant agrees and consents to
the disclosure of Confidential Information by CPAB, if CPAB considers it appropriate, to the Public Company Accounting
Oversight Board (“PCAOB”) in the United States to assist the PCAOB in performing its oversight role of the Participant
pursuant to the Sarbanes-Oxley Act.

The foregoing consent does not constitute consent on behalf of any individual to the disclosure by CPAB to the PCAOB
of any “personal information” within the meaning of the *Personal Information Protection and Electronic Documents Act*
or any applicable provincial privacy or related legislation.

“Confidential Information” has the meaning ascribed to it in section 7 of the Participation Agreement between the
Participant and CPAB.

I, the undersigned, _____, am a designated individual of the
Participant with the authority to bind the Participant and to provide consent on behalf of the Participant.

Dated this _____ day of _____, 20__.

Name of Participant

By:

Witness

Name:

Title: