

RULE 214 AGREEMENT AND RELEASE

I, _____, am a partner, officer, shareholder or partner and officer of the public accounting firm of _____ (the “firm”).

I acknowledge that the firm has entered into a Participation Agreement with the Canadian Public Accountability Board (the “Board”) which, under National Instrument 52-108 of the Canadian Securities Administrators, is a requirement for the firm to be authorized to prepare an auditor’s report with respect to the financial statements of reporting issuers, being an important part of the firm’s business. I further acknowledge that it is a requirement of the Participation Agreement between the firm and the Board that the firm obtain from each of its partners, shareholders, and officers an agreement and release as provided for in the Board’s Rules and that this Agreement and Release is being executed and delivered by me in compliance with that requirement.

In consideration of the foregoing, and intending to be bound by the provisions of this Agreement and Release, I hereby agree in my personal capacity and not merely as a partner, shareholder, or officer of the firm, not to commence, direct the commencement by any person, partnership, trust or other entity of, or continue, as against the officers, directors, members, employees, agents, hearing officers, solicitors and inspectors of the Board (or their respective dependants, heirs, personal representatives, successors and assigns), and release those persons in respect of, any action, claim, counterclaim, crossclaim, third party claim or any other kind of court or other proceeding on account of any and all actions, causes of action, suits, proceedings, claims, duties, damages, grievances, liabilities and demands of any kind whatsoever, including those for damages, defamation, legal fees, loss, injury, interest or cost, however arising, which have existed or may in the future exist by reason of any cause, matter or thing whatsoever as a result of anything done, or omitted, in good faith in the performance, or intended performance, of the Board’s purpose.

I have expressly required that this Agreement and Release be drafted in English. J'ai expressément exigé que cet engagement et décharge soit rédigé en anglais.

Executed at _____, this _____ day of _____, 20____.

Witness Printed Name

Printed Name

Witness Signature

Signature