

DECLARATION

(Under Section 69(1)(b) of the By-laws of The
Institute of Chartered Accountants of Nova Scotia)

The undersigned, applying to be registered as a professional corporation within the meaning of
the By-laws of The Institute of Chartered Accountants of Nova Scotia, using the name:

_____ hereby declare as
follows:

- 1) legal and beneficial interest of a majority of the issued shares and of the voting
shares of the professional corporation vest in members of the Institute;
- 2) a majority of the persons who are directors of the professional corporation are
members of the Institute; and
- 3) any person who will carry on the practise of public accounting on behalf of the
professional corporation is a member of the Institute or a person under the
direction or supervision of a member.

The undersigned make(s) this solemn declaration conscientiously believing it to be true and
knowing that it is of the same force and effect as if made under oath and by virtue of the
Canada Evidence Act.

DECLARED before me at _____)
 in the County of _____)
 Province of Nova Scotia, this _____)
 day of _____, _____.)
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A Barrister of the Supreme Court of Nova Scotia