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 practice 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