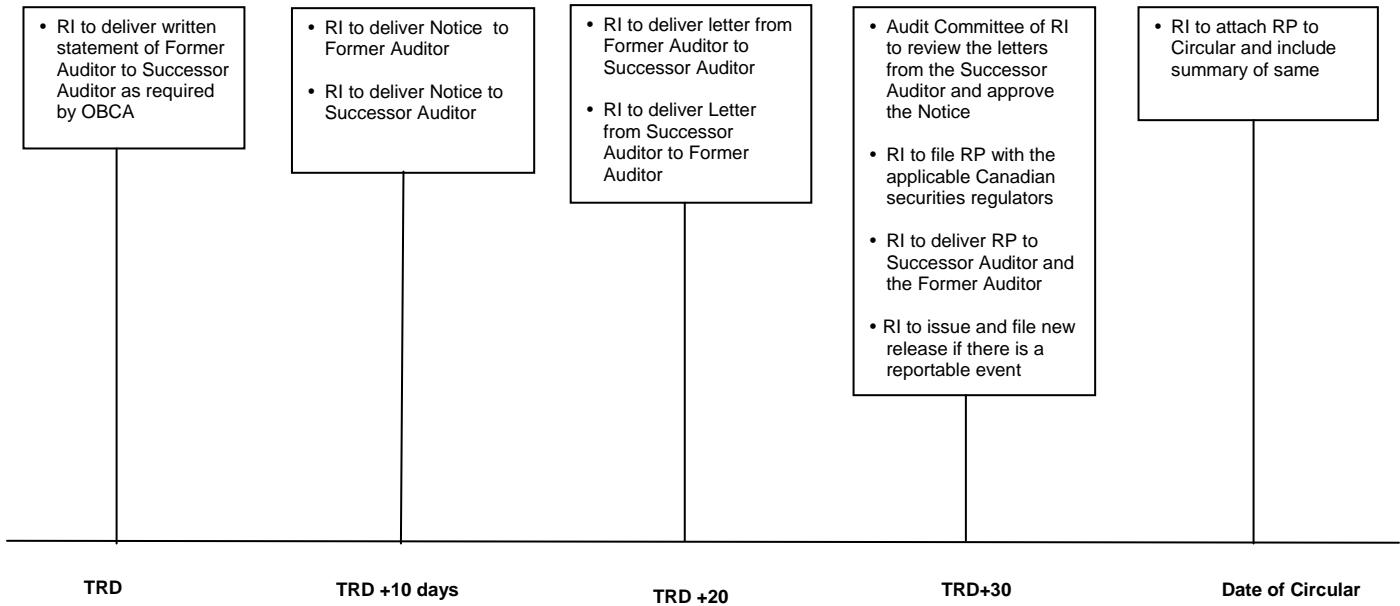


SCHEDULE "A"

DOCUMENT DELIVERY TIMELINE FOR MID-TERM CHANGE OF AUDITORS



Legend

"Circular" means the management information circular of the RI

"Notice" means the change of auditor notice

"OBCA" means the *Business Corporations Act* (Ontario)

"RI" means the reporting issuer

"RP" means the reporting package

"TRD" means the termination/resignation date of former auditor

SCHEDULE "B"

REPORTABLE EVENT DISCLOSURE IN THE CHANGE OF AUDITOR NOTICE

<i>Type of Reportable Event</i>	<i>Disclosure of the Following Information in the Change of Auditor Notice</i>
<p>A "disagreement" means:</p> <p>a difference of opinion between personnel of a reporting issuer responsible for finalizing the reporting issuer's financial statements and the personnel of a former auditor responsible for authorizing the issuance of audit reports on the reporting issuer's financial statements or authorizing the communication of the results of the auditor's review of the reporting issuer's interim financial statements, if the difference of opinion</p> <p>(a) resulted in a reservation in the former auditor's audit report on the reporting issuer's financial statements for any period during the relevant period;</p> <p>(b) would have resulted in a reservation in the former auditor's audit report on the reporting issuer's financial statements for any period during the relevant period if the difference of opinion had not been resolved to the former auditor's satisfaction, not including a difference of opinion based on incomplete or preliminary information that was resolved to the satisfaction of the former auditor upon the receipt of further information;</p> <p>(c) resulted in a qualified or adverse communication or denial of assurance in respect of the former auditor's review of the reporting issuer's interim financial statements for any interim period during the relevant period; or</p> <p>(d) would have resulted in a qualified or adverse communication or denial of assurance in respect of the former auditor's review of the reporting issuer's interim financial statements for any interim period during the relevant period if the difference of opinion had not been resolved to the former auditor's satisfaction, not including a difference of opinion based on incomplete or preliminary information that was resolved.</p>	<p>For a disagreement, the following information must be disclosed in the change of auditor notice:</p> <p>(a) a description of the disagreement;</p> <p>(b) whether the audit committee of the reporting issuer's board of directors or the reporting issuer's board of directors discussed the disagreement with the former auditor; and</p> <p>(c) whether the reporting issuer authorized the former auditor to respond fully to inquiries by any successor auditor concerning the disagreement and, if not, a description of and reasons for any limitation;</p>

<p>A “consultation” means:</p> <p>advice provided by a successor auditor, whether or not in writing, to a reporting issuer during the relevant period, which the successor auditor concluded was an important factor considered by the reporting issuer in reaching a decision concerning:</p> <p>(a) the application of accounting principles or policies to a transaction, whether or not the transaction is completed;</p> <p>(b) a report provided by an auditor on the reporting issuer’s financial statements;</p> <p>(c) scope or procedure of an audit or review engagement; or</p> <p>(d) financial statement disclosure.</p>	<p>For a consultation, the following information must be disclosed in the change of auditor notice:</p> <p>(a) a description of the issue that was the subject of the consultation;</p> <p>(b) a summary of the successor auditor’s oral advice, if any, provided to the reporting issuer concerning the issue;</p> <p>(c) a copy of the successor auditor’s written advice, if any, received by the reporting issuer concerning the issue; and</p> <p>(d) whether the reporting issuer consulted with the former auditor concerning the issue and, if so, a summary</p>
<p>An “unresolved issue” means:</p> <p>any matter that, in the former auditor’s opinion, has, or could have, a material impact on the financial statements, or reports provided by the auditor relating to the financial statements, for any financial period during the relevant period, and about which the former auditor has advised the reporting issuer if:</p> <p>(a) the former auditor was unable to reach a conclusion as to the matter’s implications before the date of termination or resignation;</p> <p>(b) the matter was not resolved to the former auditor’s satisfaction before the date of termination or resignation; or</p> <p>(c) the former auditor.</p>	<p>For an unresolved issue, the following information must be disclosed in the change of auditor notice:</p> <p>(a) a description of the issue;</p> <p>(b) whether the audit committee of the reporting issuer’s board of directors or the reporting issuer’s board of directors discussed the issue with the former auditor; and</p> <p>(c) whether the reporting issuer authorized the former auditor to respond fully to inquiries by any successor auditor concerning the issue</p>
<p>No reportable event.</p>	<p>For no reportable event, a statement to that effect must be disclosed in the change of auditor notice:</p>