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## **RULE 52-804 IMPLEMENTING**

### **NATIONAL INSTRUMENT 52-107 - *ACCEPTABLE ACCOUNTING PRINCIPLES, AUDITING STANDARDS AND REPORTING CURRENCY* AND COMPANION POLICY 52-107CP**

#### **PART I – DEFINITIONS**

1.1 " NI 52-107 " means National Instrument 52-107 - *Acceptable Accounting Principles, Auditing Standards and Reporting Currency* of the Canadian Securities Administrators made effective 30 March 2004.

#### **PART 2 – ADOPTION AS A RULE**

2.1 "NI 52-107" as amended by this instrument, is adopted as a rule under the *Securities Act*.

#### **PART 3 – EFFECTIVE DATE**

3.1 This instrument comes into force on 30 August 2005.