

THE NEW BRUNSWICK INSTITUTE OF CHARTERED ACCOUNTANTS

55 Union Street, Ste.250, Mercantile Center

Saint John, N.B.

E2L 5B7

Telephone: (506) 634-1588

Fax: (506) 634-1015

DECLARATION RE: PRACTICE OF PUBLIC ACCOUNTING

Please check one:

_____ I **am not** practicing public accounting (**complete Part B**).

_____ I am practicing public accounting for non-profit organizations only on a **no fee** basis (**complete Part B**).

_____ I am practicing public accounting on a fee basis (**complete Parts A and B**).

NOTE: By-law 2 defines the practice of public accounting as follows (reproduced in part):

"Practice of Public Accounting" means carrying on public practice in one or more of the following functions:

- (1) auditing and accounting, insofar as it involves analysis, advice and interpretation in an expert capacity, but excluding record keeping; and
- (2) taxation, insofar as it involves advice and counseling in an expert capacity, but excluding mechanical processing of returns;

and defines a practicing member as follows (reproduced in part):

"Practicing Member" means a member who is engaged in the practice of public accounting and includes member employees of practicing members;

PART A

| TYPES OF ENGAGEMENTS | Number | Hours |
|-------------------------------|--------|-------|
| Audits | _____ | _____ |
| Reviews | _____ | _____ |
| Compilation and/or accounting | _____ | _____ |
| Taxation and other | _____ | _____ |
| Total | ===== | ===== |

PLEASE TURN OVER

DETAILS OF 3 LARGEST ENGAGEMENTS:

| Nature of client's business (Examples: Retail/Wholesale trade; Manufacturing; Financial Institution; Auto Dealer, Holding Company, etc.) | Hours |
|--|-------|
| 1. _____ | _____ |
| 2. _____ | _____ |
| 3. _____ | _____ |
| Total | ===== |

PERCENTAGE OF GROSS INCOME DERIVED FROM:

| | |
|--------------------|---------------|
| Employment | _____ % |
| Part-time Practice | _____ % |
| Other Sources | _____ % |
| Total | 100% ===== |

PART B

I, _____, hereby certify that the above information is complete and accurate and I undertake to advise the Institute immediately if the above declaration changes.

Name (Please Print): _____

Signature: _____

Date: _____