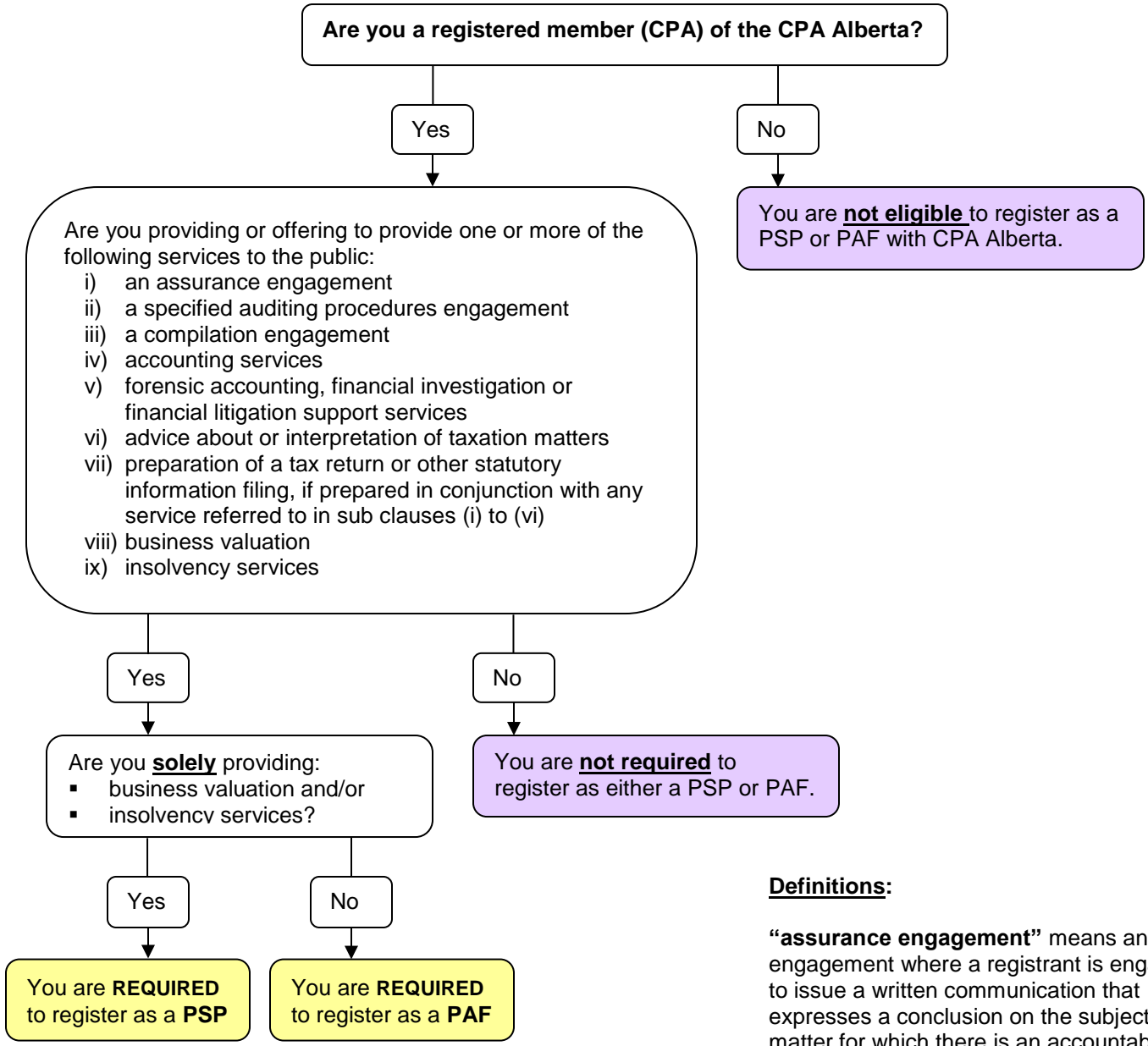


Registration as a Professional Accounting Firm (PAF) or Professional Service Provider (PSP)



Definitions:

“**assurance engagement**” means an engagement where a registrant is engaged to issue a written communication that expresses a conclusion on the subject-matter for which there is an accountability relationship, and includes an audit engagement and a review engagement.

“**accounting services**” includes summarization, analysis, advice or counsel about or interpretation of accounting matters, but does not include

- i) bookkeeping, or
- ii) any accounting service that is performed incidentally by a provider whose primary occupation is not accounting.