



## Amendments to *National Instrument 51-102 Continuous Disclosure Obligations*

1. *National Instrument 51-102 Continuous Disclosure Obligations* is amended.
2. *Subsection 4.11(5)* is amended
  - (a) in paragraph (a) by replacing “10 days” with “3 days”,
  - (b) in clause (a)(ii)(C) by replacing “20 days” with “7 days”, and
  - (c) in paragraph (b) by replacing “30 days” with “14 days”.
3. *Subsection 4.11(6)* is amended
  - (a) in paragraph (a) by replacing “10 days” with “3 days”,
  - (b) in clause (a)(ii)(C) by replacing “20 days” with “7 days”,
  - (c) in subparagraph (a)(iii) by replacing “20 days” with “7 days”,
  - (d) in paragraph (b) by replacing “30 days” with “14 days”, and
  - (e) by deleting “either” in subparagraph (b)(iv).
4. *Subsection 4.11(8)* is replaced with the following:
  - (8) **Predecessor Auditor’s Obligations to Report Non-Compliance** – If a reporting issuer does not file the reporting package required to be filed under subparagraph (5)(b)(ii) or the news release required to be filed under subparagraph (5)(b)(iv), the predecessor auditor must, within 3 days of the required filing date, advise the reporting issuer in writing of the

failure and deliver a copy of the letter to the regulator or, in Quebec, the securities regulatory authority..

**5. Section 4.11 is amended by adding the following after subsection (8):**

- (9) **Successor Auditor's Obligations to Report Non-Compliance** – If a reporting issuer does not file the reporting package required to be filed under subparagraph (6)(b)(ii) or the news release required to be filed under subparagraph (6)(b)(iv), the successor auditor must, within 3 days of the required filing date, advise the reporting issuer in writing of the failure and deliver a copy of the letter to the regulator or, in Quebec, the securities regulatory authority.

**6. This Instrument comes into force on September 30, 2014.**