REGULATION TO AMEND REGULATION 52-107 RESPECTING ACCEPTABLE ACCOUNTING PRINCIPLES AND AUDITING STANDARDS

Securities Act (chapter V-1.1, s. 331.1, par. (9))

1. Section 2.1 of Regulation 52-107 respecting Acceptable Accounting Principles and Auditing Standards is amended by replacing paragraph (1) with the following:

"(1) This Regulation does not apply to investment funds that are subject to Regulation 81-106 respecting Investment Fund Continuous Disclosure in respect of their reporting requirements as investment funds".

2. This Regulation comes into force on January 11, 2015.