

**AMENDMENTS TO POLICY STATEMENT TO REGULATION 51-102  
RESPECTING CONTINUOUS DISCLOSURE OBLIGATIONS**

1. *Policy Statement to Regulation 51-102 respecting Continuous Disclosure Obligations* is amended by adding, after section 4.3, the following:

**“4.4. Predecessor and successor auditor reporting of non-compliance with change of auditor requirements**

Subsections 4.11(8) and 4.11(9) of the Regulation require a predecessor and successor auditor to deliver to the securities regulatory authority a copy of a letter sent to a reporting issuer advising a reporting issuer of its failure to comply with the change of auditor reporting requirements. “Securities regulatory authority” is defined in *Regulation 14-101 respecting Definitions*. The securities regulatory authorities will consider the notice requirement in each of these provisions of the Regulation to have been satisfied if the notice is sent to [CSA email address to be added].”

2. Section 12.3 of the Policy Statement is amended by inserting, in the French text of paragraph (c) of paragraph 5 and after the words “qui se rapporte à un terrain”, the word “minier,”.