

**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 inserting, 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 [auditor.notice@acvm-csa.ca](mailto:auditor.notice@acvm-csa.ca).”

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