

4. Contact Person

Provide the following information for a person at the issuer who can be contacted regarding the event described in section 3.

Name	<input type="text"/>	Title	<input type="text"/>
Email address	<input type="text"/>	Telephone number	<input type="text"/>

Date of notice (yyyy/mm/dd):

 / /

11. This Regulation comes into force in Ontario on January 13, 2016 and in Alberta, New Brunswick, Nova Scotia, Québec and Saskatchewan on April 30, 2016.

102476

M.O., 2016-02

Order number V-1.1-2016-02 of the Minister of Finance dated 27 January 2016

Securities Act
(chapter V-1.1)

CONCERNING concordant regulations to Regulation to amend Regulation 45-106 respecting Prospectus Exemptions

WHEREAS subparagraphs 1, 9, 11, 19 and 34 of section 331.1 of the Securities Act (chapter V-1.1) provide that the *Autorité des marchés financiers* may make regulations concerning the matters referred to in those paragraphs;

WHEREAS the third and fourth paragraphs of section 331.2 of the said Act provide that a draft regulation shall be published in the *Bulletin de l'Autorité des marchés financiers*, accompanied with the notice required under section 10 of the Regulations Act (chapter R-18.1) and may not be submitted for approval or be made before 30 days have elapsed since its publication;

WHEREAS the first and fifth paragraphs of the said section provide that every regulation made under section 331.1 must be approved, with or without amendment, by the Minister of Finance and comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date specified in the regulation;

WHEREAS the following regulations have been approved by the minister of Finance:

— Regulation 11-102 respecting Passport System approved by ministerial order no. 2008-04 dated March 4, 2008 (2008, *G.O.* 2, 787);

— Regulation 45-102 respecting Resale of Securities approved by ministerial order no. 2005-21 dated August 12, 2005 (2005, *G.O.* 2, 3648);

— Regulation 52-107 respecting Acceptable Accounting Principles and Auditing Standards approved by ministerial order no. 2010-16 dated December 3, 2010 (2010, *G.O.* 2, 3899);

WHEREAS there is cause to amend or repeal those regulations;

WHEREAS the following draft regulations were published in the *Bulletin de l'Autorité des marchés financiers*, volume 12, no. 42 of October 22, 2015:

— Regulation to amend Regulation 11-102 respecting Passport System;

— Regulation to amend Regulation 45-102 respecting Resale of Securities;

— Regulation to amend Regulation 52-107 respecting Acceptable Accounting Principles and Auditing Standards;

WHEREAS those draft regulations were made by the *Autorité des marchés financiers* by decision no. 2016-PDG-0002 dated January 11, 2016;

WHEREAS there is cause to approve those regulations without amendment;

CONSEQUENTLY, the Minister of Finance approves without amendment the following regulations appended hereto:

— Regulation to amend Regulation 11-102 respecting Passport System;

— Regulation to amend Regulation 45-102 respecting Resale of Securities;

— Regulation to amend Regulation 52-107 respecting Acceptable Accounting Principles and Auditing Standards.

January 27, 2016

CARLOS LEITÃO,
Minister of Finance

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

Securities Act

(chapter V-1.1, s. 331.1, par. (9), (19) and (34))

1. Section 1.1 of Regulation 52-107 respecting Acceptable Accounting Principles and Auditing Standards (c. V-1.1, r. 25) is amended by deleting, in paragraph (d) of the definition of the expression “acquisition statements”, the words “except in Ontario,”.

2. Section 2.1 of the Regulation is amended, in paragraph (2):

(1) by deleting, wherever they appear, the words “except in Ontario,”;

(2) by inserting, after paragraph (h), the following, with the necessary changes:

“(i) all financial statements

(i) filed by an issuer under subsection 2.9(17.4) of Regulation 45-106 respecting Prospectus Exemptions,

(ii) delivered by an issuer under subsection 2.9(17.5) of Regulation 45-106 respecting Prospectus Exemptions, or

(iii) made reasonably available by an issuer under subsection 2.9(17.6) of Regulation 45-106 respecting Prospectus Exemptions.”.

3. The Regulation is amended by replacing, in paragraph (1) of sections 3.2, 3.7, 3.8, 3.9 and 3.10, “(c) and (e)” with “(c), (e) and (i)”.

4. This Regulation comes into force in Ontario on January 11, 2016 and in Alberta, New Brunswick, Nova Scotia, Québec and Saskatchewan on April 30, 2016.