

base d'actions" and "plan de retraite" with, respectively, the words "attribution fondée sur des actions", "attributions fondées sur des actions", "attribution fondée sur des options", "attributions fondées sur des options" and "plan incitatif non fondé sur des titres de capitaux propres" and "régime de retraite", and making the necessary changes.

33. The Regulation is amended by replacing, wherever it occurs in the French text, the word "vérifiés" with the word "audités".

34. The Regulation is amended by replacing, wherever they occur in the French text, the words "titres d'emprunt" with the words "titres de créance".

35. This Regulation only applies to documents required to be prepared, filed, delivered or sent under Regulation 51-102 respecting Continuous Disclosure Obligations for periods relating to financial years beginning on or after January 1, 2011.

However, an issuer may apply the amendments set out in this Regulation to all documents required to be prepared, filed, delivered or sent under Regulation 51-102 respecting Continuous Disclosure Obligations for periods relating to a financial year that begins before January 1, 2011 if the immediately preceding financial year ends no earlier than December 21, 2010 and if the issuer is relying on the exemption in section 5.3 of Regulation 52-107 respecting Acceptable Accounting Principles and Auditing Standards.

36. This Regulation comes into force on January 1, 2011.

Regulation to amend Regulation 52-108 respecting Auditor Oversight*

Securities Act
(R.S.Q., c. V-1.1, s. 331.1 par. (9), (19), (19.1) and (34))

1. Regulation 52-108 respecting Auditor Oversight is amended by replacing, wherever they occur in the French text, the words "VÉRIFICATEURS" and "de vérification", with, respectively, the words "AUDITEURS" and "d'audit".

2. This Regulation comes into force on January 1, 2011.

* Regulation 52-108 respecting Auditor Oversight, approved by Ministerial Order No. 2005-16 dated August 2, 2005 (2005, *G.O.* 2, 3577), was amended solely by the regulation to amend the regulation approved by Ministerial Order No. 2009-08 dated September 9, 2009 (2009, *G.O.* 2, 3693A).

Regulation to amend Regulation 52-109 respecting Certification of Disclosure in Issuers' Annual and Interim Filings*

Securities Act
(R.S.Q., c. V-1.1, s. 331.1, par. (1), (3), (11), (19.4), (20) and (34))

1. Section 1.1 of Regulation 52-109 respecting Certification of Disclosure in Issuers' Annual and Interim Filings is amended:

(1) in paragraph (c) of the definition of "internal control over financial reporting", by replacing the words "interim financial statements" with the words "interim financial reports";

(2) in the definition of "interim filings", by replacing the words "interim financial statements" with the words "interim financial report";

(3) by replacing the definition of "variable interest entity" with the following, and making the necessary changes:

"special purpose entity" has, in respect of an issuer, the meaning ascribed to that term in the issuer's GAAP;"

(4) in the definition of "proportionately consolidated entity", by replacing the word "revenues" with the word "revenue";

(5) after the definition of "financial period", by adding the following definition:

"financial statements" has the meaning ascribed to it in section 1.1 of Regulation 51-102 respecting Continuous Disclosure Obligations;"

(6) by deleting the definition of "interim financial statements";

(7) in the definition of "material weakness", by replacing the words "annual or interim financial statements" with the words "annual financial statements or interim financial report";

(8) in the definition of "U.S. marketplace", by adding the word "and" after the word "Obligations;"

* Regulation 52-109 respecting Certification of Disclosure in Issuers' Annual and Interim Filings, approved by Ministerial Order No. 2008-16 dated November 25, 2008 (2008, *G.O.* 2, 5469), has not been amended since its approval