

### Regulation to amend Regulation 52-107 respecting acceptable accounting principles, auditing standards and reporting currency\*

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

**1.** Section 1.1 of Regulation 52-107 respecting Acceptable Accounting Principles, Auditing Standards and Reporting Currency is amended by deleting the definition of “investment fund”.

**2.** This Regulation comes into force on December 31, 2007.

### 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. (34))

**1.** Section 1.1 of Regulation 52-109 respecting Certification of Disclosure in Issuers' Annual and Interim Filings is amended by deleting the definition of “investment fund”.

**2.** This Regulation comes into force on December 31, 2007.

\* Regulation 52-107 respecting Acceptable Accounting Principles, Auditing Standards and Reporting Currency, approved by Ministerial Order No. 2005-08 dated May 19, 2005 (2005, *G.O.* 2, 1581), was amended solely by the Regulation to amend that Regulation approved by Ministerial Order No. 2006-05 dated December 13, 2006 (2006, *G.O.* 2, 4146).

\*\* Regulation 52-109 respecting Certification of Disclosure in Issuers' Annual and Interim Filings, approved by Ministerial Order No. 2005-09 dated June 7, 2005 (2005, *G.O.* 2, 2006), has not been amended since its approval.

### Regulation to amend Regulation 52-110 respecting audit committees\*

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (19.2) and (34))

**1.** Section 1.1 of Regulation 52-110 respecting Audit Committees is amended by:

(1) replacing the definition of “venture issuer” with the following:

““venture issuer” means an issuer that, at the end of its most recently completed financial year, did not have any of its securities listed or quoted on any of the Toronto Stock Exchange, a U.S. marketplace, or a marketplace outside of Canada and the United States of America other than the Alternative Investment Market of the London Stock Exchange or the PLUS markets operated by PLUS Markets Group plc.”;

(2) deleting the definition of “investment fund”.

**2.** Section 3.3 of the Regulation is amended by replacing, in the English text of subparagraph (a) of paragraph (2), the words “as a result of” with the words “if the member was not considered to have a material relationship with the parent or subsidiary entity of the issuer pursuant to”.

**3.** This Regulation comes into force on December 31, 2007.

### Regulation to amend Regulation 58-101 respecting disclosure of corporate governance practices\*\*

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

**1.** Section 1.1 of Regulation 58-101 respecting Disclosure of Corporate Governance Practices is amended by:

(1) replacing the definition of “venture issuer” with the following:

\* Regulation 52-110 respecting Audit Committees, approved by Ministerial Order No. 2005-10 dated June 7, 2005 (2005, *G.O.* 2, 1997), has not been amended since its approval.

\*\* Regulation 58-101 respecting Disclosure of Corporate Governance Practices, approved by Ministerial Order No. 2005-11 dated June 7, 2005 (2005, *G.O.* 2, 2015), has not been amended since its approval.