

May 19, 2005" with "and Auditing Standards approved by Ministerial Order (*indicate here the number and date of the Ministerial Order approving the Regulation*)";

(3) by replacing the French text of the definitions of "audit services" and "non-audit services" with the following:

« services d'audit »: les services professionnels fournis par l'auditeur externe de l'émetteur à l'occasion de l'audit et de l'examen de ses états financiers ou les services qui sont normalement fournis par l'auditeur externe à l'occasion de dépôts ou de missions prévus par la loi et la réglementation;

« services non liés à l'audit »: les services qui ne sont pas des services d'audit;"

**3.** Paragraph (c) of section 1.2 of the Regulation is amended, in the French text:

(1) by replacing, in subparagraph (i), the words "de titres" with the words "de titres de capitaux propres";

(2) by replacing, in subparagraph (B) of subparagraph (ii), the words "de vérification" with the words "d'audit".

**4.** Section 2.3 of the Regulation is amended:

(1) by replacing, wherever they occur in the French text, the word "vérification" with the word "audit" and the word "vérificateur" with the word "auditeur", and making the necessary changes;

(2) by replacing, in paragraph (5), the words "interim earnings" with the words "interim profit or loss".

**5.** The Regulation is amended by replacing, wherever it occurs, the word "reserves" with the word "provisions".

**6.** This Regulation, except paragraph (2) of section 2, only applies to periods relating to financial years beginning on or after January 1, 2011.

**7.** This Regulation comes into force on January 1, 2011.

## **Regulation to amend Regulation 54-101 respecting Communication with Beneficial Owners of Securities of a Reporting Issuer\***

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (1) and (8))

**1.** Part 2 of the Client Response Form in Form 54-101F1 of Regulation 54-101 respecting Communication with Beneficial Owners of Securities of a Reporting Issuer is amended by replacing the words "interim financial statements" with the words "interim financial reports".

**2.** This Regulation only applies to periods relating to financial years beginning on or after January 1, 2011.

**3.** This Regulation comes into force on January 1, 2011.

## **Regulation to amend Regulation 62-104 respecting Take-Over Bids and Issuer Bids\***

Securities Act  
(R.S.Q., c. V-1.1, s. 331.1, par. (1), (8), (21), (22) and (34))

**1.** Paragraph (1) of section 2.15 of Regulation 62-104 respecting Take-Over Bids and Issuer Bids is amended by replacing, in the French text, the word "vérificateur" with the word "auditeur".

**2.** Item 19 of Form 62-104F2 of the Regulation is replaced with the following:

### **\*Item 19 Financial statements**

If the most recently available interim financial report is not included, include a statement that the most recent interim financial report will be sent without charge to any security holder requesting it.

**3.** Form 62-104F3 of the Regulation is amended:

\* Regulation 54-101 respecting Communication with Beneficial Owners of Securities of a Reporting Issuer, adopted on March 3, 2003, pursuant to Decision No. 2003-C-0082 and published in the Supplement to the Bulletin of the *Commission des valeurs mobilières du Québec*, Vol. 34, No. 19, dated May 16, 2003, was amended solely by the regulation to amend the regulation approved by Ministerial Order No. 2005-12 dated June 7, 2005 (2005, *G.O.* 2, 2012).

\* Regulation 62-104 respecting Take-Over Bids and Issuer Bids, approved by Ministerial Order No. 2008-02 dated January 22, 2008 (2008, *G.O.* 2, 565), has not been amended since its approval.