

Appendix E

Amendments to National Policy 31 *Change of Auditor of a Reporting Issuer that is an Investment Fund*

and

National Policy 51 *Changes in the Ending Date of a Financial Year and in Reporting Status*

Part 1 Amendments to National Policy 31

- 1.1 **Amendment to title of National Policy 31 – *National Policy 31 is amended by adding “that is an Investment Fund” after “Change of Auditor of a Reporting Issuer”.***
- 1.2 **Amendment to Part 1 of National Policy 31 - *Section 1.1 of National Policy 31 is amended by adding “that is an investment fund as defined in National Instrument 51-102 Continuous Disclosure Obligations” after “reporting issuer”.***
- 1.3 **Amendment to Part 2 of National Policy 31 – *Part 2 of National Policy 31 is amended by renumbering sections 2.1 to 2.6 as sections 2.2 to 2.7, and adding the following as new section 2.1:***

“2.1 This Policy Statement only applies to reporting issuers that are not subject to National Instrument 51-102 *Continuous Disclosure Obligations*.”

Part 2 Amendments to National Policy 51

- 2.1 **Amendment to title of National Policy 51 – *National Policy 51 is amended by adding “of an Investment Fund” after “Changes in the Ending Date of a Financial Year and in Reporting Status”.***
- 2.2 **Amendment to Part 1 of National Policy 51 – *The definition of “Filing Issuer” in Part 1 of National Policy 51 is amended by adding “and that is an investment fund as defined in National Instrument 51-102 Continuous Disclosure Obligations” after “Jurisdiction”.***
- 2.3 **Amendment to Part 3 of National Policy 51 – *Paragraph 3.1(1)(b) of National Policy 51 is amended by adding “of a Filing Issuer” after “reporting status”.***

Part 3 Effective Date

- 3.1 **Effective Date** – These Amendments comes into force on March 30, 2004.