

**COMPANION POLICY 51-102CP**  
**CONTINUOUS DISCLOSURE OBLIGATIONS**

**Changes to 51-102CP**

1. *The changes proposed to Companion Policy 51-102CP of National Instrument 51-102 Continuous Disclosure Obligations are set out in this schedule.*
2. *Part 4 is changed by adding the following after section 4.3:*

4.4 Predecessor and successor auditor reporting of non-compliance with change of auditor requirements – Subsections 4.11(8) and 4.11(9) of the Instrument require a predecessor and successor auditor to deliver to the regulator or, in Quebec, the securities regulatory authority, a copy of a letter sent to a reporting issuer advising a reporting issuer of its failure to comply with the change of auditor reporting requirements. "Regulator" and "securities regulatory authority" are defined in NI 14-101 – *Definitions*. The securities regulatory authorities will consider the notice requirement in each of these provisions of the Instrument to have been satisfied if the notice is sent to auditor.notice@acvm-csa.ca.
3. *These changes become effective on September 30, 2014.*