

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
No equivalent section (NES)	NES		R. 1101. Introduction	1101	(1)	No equivalent section (NES)	NES		R. 1101. Introduction	1101	(1)	Adopt existing IDPC Rule introduction section with modification to reflect application section
R. 1A. Application/Interpretation	1A	Application (i)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 1102. General application	1102	(1)	Adopt a modified version of existing MFD Rule provision to reflect the intended scope of application of the DC Rules.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 1102. General application	1102	(2)	New subsection to clarify that certain requirements within the DC Rules are also applicable to all Regulated Persons.
R. 1A. Application/Interpretation	1A	Application (ii)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 1102. General application	1102	(3)	Adopt a modified version of existing MFD Rule provision that addresses the application of rules to dual-registered firms.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 1102. General application	1102	(4)	New subsection to clarify which activities Mutual Fund Dealer Members are prohibited from engaging in .
R. 1.1.1 Members	1.1.1		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 1102. General application	1102	(5)	Adopt a modified version of existing MFD Rule provision that sets out conditions for engaging in securities and derivatives related business.
No equivalent section (NES)	NES		R. 1102. General Interpretation	1102	(1)	No equivalent section (NES)	NES		R. 1103. General Interpretation	1103	(2)	Adopt renumbered IDPC Rule provision.
No equivalent section (NES)	NES		R. 1102. General interpretation	1102	(2)	No equivalent section (NES)	NES		R. 1103. General Interpretation	1103	(3)	Adopt renumbered IDPC Rule provision.
No equivalent section (NES)	NES		R. 1102. General interpretation	1102	(3)	No equivalent section (NES)	NES		R. 1103. General Interpretation	1103	(1)	Adopt renumbered IDPC Rule provision.
No equivalent section (NES)	NES		R. 1102. General interpretation	1102	(4)	No equivalent section (NES)	NES		R. 1103. General Interpretation	1103	(4)	Adopt renumbered IDPC Rule provision.
R. 1A. Definitions	1A	Preamble	R.1201. Definitions	1201	(1) and (2) preamble	Part 1 Interpretation	1.1	Preamble	R.1201. Definitions	1201	(1) and (2) preamble	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R.1201. Definitions	1201	(2) "acceptable clearing corporation"	No equivalent section (NES)	NES		R.1201. Definitions	1201	(2) "acceptable clearing corporation"	Adopt existing IDPC Rule defined term that refers to Form 1.
No equivalent section (NES)	NES		R.1201. Definitions	1201	(2) "acceptable counterparty"	No equivalent section (NES)	NES		R.1201. Definitions	1201	(2) "acceptable counterparty"	Adopt existing IDPC Rule defined term that refers to Form 1.
Form 1, General Notes and Definitions	Form 1	Definitions - 1. "acceptable entity"	No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		MFD Form 1 defined term not adopted in DC Rules
No equivalent section (NES)	NES		R.1201. Definitions	1201	(2) "acceptable exchange"	No equivalent section (NES)	NES		R.1201. Definitions	1201	(2) "acceptable exchange"	Adopt existing IDPC Rule defined term that refers to Form 1.
Form 1, General Notes and Definitions	Form 1	Definitions - 2. "acceptable institutions"	R.1201. Definitions	1201	(2) "acceptable institutions"	No equivalent section (NES)	NES		R.1201. Definitions	1201	(2) "acceptable institution"	Adopt existing IDPC Rule defined term that refers to Form 1.
Form 1, General Notes and Definitions	Form 1	Definitions - 3. "acceptable securities locations"	R.1201. Definitions	1201	(2) "acceptable securities locations"	Part 1 Interpretation	1.1	"qualified custodian"	R.1201. Definitions	1201	(2) "acceptable securities location"	Adopt existing IDPC Rule defined term that refers to Form 1.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R.1201. Definitions	1201	(2) "approved ombudsman service"	Adopt new DC Rule defined term in order to improve clarity regarding ombudsman services.

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
No equivalent section (NES)	NES		R.1201. Definitions	1201	(2) "designated rating organization"	Part 1 Interpretation		1.1 "designated rating organization"	R.1201. Definitions		1201 (2) "designated rating organization"	Adopt existing IDPC Rule defined term that refers to Form 1.
No equivalent section (NES)	NES		R.1201. Definitions	1201	(2) "early warning excess"	No equivalent section (NES)		NES	R.1201. Definitions		1201 (2) "early warning excess"	Adopt existing IDPC Rule defined term that refers to Form 1.
No equivalent section (NES)	NES		R.1201. Definitions	1201	(2) "early warning reserve"	No equivalent section (NES)		NES	R.1201. Definitions		1201 (2) "early warning reserve"	Adopt existing IDPC Rule defined term that refers to Form 1.
R. 1A. Definitions	1A	"introducing dealer"	R.1201. Definitions	1201	(2) "introducing broker"	No equivalent section (NES)		NES	R.1201. Definitions		1201 (2) "introducing broker"	Adopt a revised version of existing IDPC Rule defined term.
MFDR Form 1 / 15 Rule 700 Performance Reporting	Form 1 - General Notes and Definitions / 700 Presentation	5. Definitions "market value of a security" / 700 Presentation (6)	R.1201. Definitions	1201	(2) "market value"	14.11.1 Determining market value / 14.19 Content of investment performance report		14.11.1 / 14.19 (7)	R.1201. Definitions		1201 (2) "market value"	Adopt IDPC Rule definition with edits for added clarity and streamlining of terminology
MFDR Form 1	Form 1 - General Notes and Definitions	5. Definitions "market value of a security"	Form 1, General Notes and Definitions	Form 1	"market value"	14.11.1 Determining market value		14.11.1	R.1201. Definitions		1201 (2) "market value"	Exclude defined term from DC Form 1 as term is included in DC Rule definitions
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R.1201. Definitions		1201 (2) "monthly financial report"	Introduce a new DC Rule defined term for clarity on monthly regulatory filing requirement
Form 1, General Notes and Definitions	Form 1	Definitions - 4. "regulated entities"	R.1201. Definitions	1201	(2) "regulated entity"	Part 1 Interpretation		1.1 "permitted client"	R.1201. Definitions		1201 (2) "regulated entity"	Adopt existing IDPC Rule defined term that refers to Form 1.
No equivalent section (NES)	NES		R.1201. Definitions	1201	(2) "risk adjusted capital"	Form 31-103F1		Calculation of Excess Working Capital	R.1201. Definitions		1201 (2) "risk adjusted capital"	Adopt existing IDPC Rule defined term that refers to Form 1.
No equivalent section (NES)	NES		R.1201. Definitions	1201	(2) "total margin required"	No equivalent section (NES)		NES	R.1201. Definitions		1201 (2) "total margin required"	Adopt existing IDPC Rule defined term that refers to Form 1.
No equivalent section (NES)	NES		R. 2401. Introduction	2401	(1)	No equivalent section (NES)		NES	R. 2401. Introduction		2401 (1)	Adopt existing IDPC Rule introduction section with additional sentence related to outsourcing.
No equivalent section (NES)	NES		R. 2401. Introduction	2401	(2)	No equivalent section (NES)		NES	R. 2401. Introduction		2401 (2)	Adopt existing IDPC Rule introduction section with modified section references and updated list of rule parts.
No equivalent section (NES)	NES		R. 2402.Definitions	2402	(1) "clearing arrangement"	No equivalent section (NES)		NES	R. 2402.Definitions		2402 (1) "clearing arrangement"	Adopt existing IDPC Rule defined term
No equivalent section (NES)	NES		R. 2402.Definitions	2402	(1) "introducing broker / carrying broker arrangement"	No equivalent section (NES)		NES	R. 2402.Definitions		2402 (1) "introducing broker / carrying broker arrangement"	Adopt existing IDPC Rule defined term
1.1.3 Service Arrangements	1.1.3	(a)	No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 2402.Definitions		2402 (1) "service arrangement"	Adopt MFD Rule criteria for service arrangement
1.1.6 Introducing and carrying arrangement	1.1.6	(a)	R. 2403.Arrangements that may be executed	2403	(1)(i)	No equivalent section (NES)		NES	R. 2403.Arrangements that may be executed		2403 (1)(i)	Adopt a revised IDPC Rule provision referencing Investment Dealer Member specifically
No equivalent section (NES)	NES		R. 2403.Arrangements that may be executed	2403	(1)(ii)	No equivalent section (NES)		NES	No equivalent section (NES)		NES	IDPC Rule provision not adopted. Exemption provision in section 2408 applies
No equivalent section (NES)	NES		R. 2403.Arrangements that may be executed	2403	(1)(iii)	No equivalent section (NES)		NES	R. 2403.Arrangements that may be executed		2403 (1)(ii)	Adopt existing IDPC Rule provision

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No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2403.Arrangements that may be executed	2403	(2)	Introduce a new DC Rule provision referencing Mutual Fund Dealer Member specifically
No equivalent section (NES)	NES		R. 2404.Additional conditions that apply to an introducing broker under a Type 1 introducing broker/carrying broker arrangement	2404	(1)	No equivalent section (NES)	NES		R. 2404.Additional conditions that apply to an introducing broker under a Type 1 introducing broker/carrying broker arrangement	2404	(1)	Adopt existing IDPC Rule provision with modification to remove exception for trading in futures contacts and futures contracts options
No equivalent section (NES)	NES		R. 2405.Additional conditions that apply to an introducing broker under a Type 2 introducing broker/carrying broker arrangement	2405	(1)	No equivalent section (NES)	NES		R. 2405.Additional conditions that apply to an introducing broker under a Type 2 introducing broker/carrying broker arrangement	2405	(1)	Adopt existing IDPC Rule provision with modification to remove exception for trading in futures contacts and futures contracts options
No equivalent section (NES)	NES		R. 2406.Additional conditions that apply to an introducing broker under either a Type 3 introducing broker/carrying broker or a Type 4 introducing broker/carrying broker arrangement	2406	(1)	No equivalent section (NES)	NES		R. 2406.Additional conditions that apply to an introducing broker under either a Type 3 or 4 introducing broker/carrying broker arrangement	2406	(1)	Adopt existing IDPC Rule provision with amendments to provide clarity
1.1.6 Introducing and carrying arrangement	1.1.6		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2407. Additional conditions that apply to an introducing broker under a Type 5 introducing broker/carrying broker arrangement	2407	(1)	Introduce a new DC Rule provision Type 5 introducing broker/carrying broker arrangements
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2408. Introducing/carrying broker arrangement exemption	2408		Introduce a new DC Rule provision to grant introducing/carrying broker arrangement exemptions
1.1.6 Introducing and carrying arrangement	1.1.6	(b) & (d)	R. 2407.Requirement for an agreement	2407	(1)	No equivalent section (NES)	NES		R. 2409.Requirement for an agreement	2409	(1)	Adopt existing IDPC Rule section 2407 and move to section 2409
No equivalent section (NES)	NES		R. 2408. – 2409. Reserved.	2408 - 2409		No equivalent section (NES)	NES		No equivalent section (NES)	NES		Repealed
No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(1)	No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(2)	No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(3)	No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(3)	Adopt existing IDPC Rule provision with amendment to update cross-reference to Form 1
No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(4)	No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(4)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(5)	No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(5)	Adopt existing IDPC Rule provision with modification to italicize defined term
No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(6)	No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(6)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(7)	No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(7)	Adopt existing IDPC Rule provision with modification to italicize defined term
No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(8)	No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(8)	Adopt existing IDPC Rule provision with amendment to update cross-reference to Form 1
No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(9)	No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(9)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(10)	No equivalent section (NES)	NES		R. 2410.Type 1 introducing broker/carrying broker arrangement – requirements	2410	(10)	Adopt existing IDPC Rule provision with amendment to update cross-reference to Form 1

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(5)	No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(5)	Adopt existing IDPC Rule provision with modification to italicize defined term
No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(6)	No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(6)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(7)	No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(7)	Adopt existing IDPC Rule provision with modification to italicize defined term
No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(8)	No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(8)	Adopt existing IDPC Rule provision with amendment to update cross-reference to Form 1
No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(9)	No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(9)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(10)	No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(10)	Adopt existing IDPC Rule provision with amendment to update cross-reference to Form 1
No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(11)	No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(11)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(12)	No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(12)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(13)	No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(13)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(14)	No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(14)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(15)	No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(15)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(16)	No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(16)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(17)	No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(17)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(18)	No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(18)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(19)	No equivalent section (NES)	NES		R. 2425.Type 4 introducing broker/carrying broker arrangement – requirements	2425	(19)	Adopt existing IDPC Rule provision with modification to italicize defined term
No equivalent section (NES)	NES		R. 2426. – 2429. Reserved.	2426 -2429		No equivalent section (NES)	NES		R. 2426. – 2429. Reserved.	2426 – 2429		Adopt existing IDPC Rule reserved section
1.1.6 Introducing and carrying arrangement	1.1.6	(d)	R. 2430.Arrangements between investment dealers and mutual fund dealers	2430	(1)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		IDPC Rule provision not adopted. Requirement in DC Rule section 2409
1.1.6 Introducing and carrying arrangement	1.1.6	(c)(i)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2430. Type 5 Mutual Fund Dealer Member introducing broker/carrying broker arrangement – requirements	2430	(1)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style

Existing MFRD			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
1.1.6 Introducing and carrying arrangement	1.1.6	(c)(ii)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2430. Type 5 Mutual Fund Dealer Member introducing broker/carrying broker arrangement – requirements	2430	(2)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2430. Type 5 Mutual Fund Dealer Member introducing broker/carrying broker arrangement – requirements	2430	(3)	Apply IDPC Rule principal position reporting requirement for introducing brokers to Mutual Fund Dealer Member arrangements
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2430. Type 5 Mutual Fund Dealer Member introducing broker/carrying broker arrangement – requirements	2430	(4)	Apply IDPC Rule requirement for introducing brokers to Mutual Fund Dealer Member arrangements
1.1.6 Introducing and carrying arrangement	1.1.6	(c)(iii)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2430. Type 5 Mutual Fund Dealer Member introducing broker/carrying broker arrangement – requirements	2430	(5)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
1.1.6 Introducing and carrying arrangement	1.1.6	(c)(iv)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2430. Type 5 Mutual Fund Dealer Member introducing broker/carrying broker arrangement – requirements	2430	(6)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
1.1.6 Introducing and carrying arrangement	1.1.6	(c)(iv) & (v)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2430. Type 5 Mutual Fund Dealer Member introducing broker/carrying broker arrangement – requirements	2430	(7)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
No equivalent section (NES)	NES		R. 2415. Type 2 introducing broker/carrying broker arrangement – requirements	2415	(11)(i)(a)	No equivalent section (NES)	NES		R. 2430. Type 5 Mutual Fund Dealer Member introducing broker/carrying broker arrangement – requirements	2430	(8)(i)(a)	Apply IDPC Rule requirement for Mutual Fund Dealer Member introducing brokers to calculate client net equity on client accounts introduced
1.1.6 Introducing and carrying arrangement	1.1.6	(c)(vi)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2430. Type 5 Mutual Fund Dealer Member introducing broker/carrying broker arrangement – requirements	2430	(8)(i)(b)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
1.1.6 Introducing and carrying arrangement	1.1.6	(c)(vi)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2430. Type 5 Mutual Fund Dealer Member introducing broker/carrying broker arrangement – requirements	2430	(8)(i)(c)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
1.1.6 Introducing and carrying arrangement	1.1.6	(c)(vi)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2430. Type 5 Mutual Fund Dealer Member introducing broker/carrying broker arrangement – requirements	2430	(9)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
1.1.6 Introducing and carrying arrangement	1.1.6	(c)(vii)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2430. Type 5 Mutual Fund Dealer Member introducing broker/carrying broker arrangement – requirements	2430	(10)(i)(a)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
1.1.6 Introducing and carrying arrangement	1.1.6	(c)(vii)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2430. Type 5 Mutual Fund Dealer Member introducing broker/carrying broker arrangement – requirements	2430	(10)(i)(b)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
2.2.7 Relationship Disclosure	2.2.7	(1)(d)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2430. Type 5 Mutual Fund Dealer Member introducing broker/carrying broker arrangement – requirements	2430	(10)(i)(c)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
1.1.6 Introducing and carrying arrangement	1.1.6	(c)(ix) & (c)(x)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2430. Type 5 Mutual Fund Dealer Member introducing broker/carrying broker arrangement – requirements	2430	(11)(i)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
1.1.6 Introducing and carrying arrangement	1.1.6	(c)(ix)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2430. Type 5 Mutual Fund Dealer Member introducing broker/carrying broker arrangement – requirements	2430	(11)(ii)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
1.1.6 Introducing and carrying arrangement	1.1.6	(c)(xi)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2430. Type 5 Mutual Fund Dealer Member introducing broker/carrying broker arrangement – requirements	2430	(12)	Apply IDPC Rule client compliance requirement for introducing brokers to Mutual Fund Dealer Member arrangements
1.1.6 Introducing and carrying arrangement	1.1.6	(c)(xii) & (xiii)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2430. Type 5 Mutual Fund Dealer Member introducing broker/carrying broker arrangement – requirements	2430	(13)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2430. Type 5 Mutual Fund Dealer Member introducing broker/carrying broker arrangement – requirements	2430	(14)	Apply IDPC Rule client cash handling requirements for introducing brokers to Mutual Fund Dealer Member arrangements

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
1.1.6 Introducing and carrying arrangement	1.1.6	(e)	R. 2431. Requirements that apply to each party involved in the arrangement	2431	(1)	No equivalent section (NES)		NES	R. 2403.Arrangements that may be executed	2403	(3)	Adopt existing IDPC Rule section 2431(1) and move to section 2403(3)
No equivalent section (NES)	NES		R. 2432. - 2434. Reserved	2432 - 2434		No equivalent section (NES)		NES	R. 2431. - 2434. Reserved	2431 - 2434		Revised reserved sections
No equivalent section (NES)	NES		R. 2435.Arrangements that may be executed with a foreign affiliate	2435	(1)	No equivalent section (NES)		NES	R. 2435.Arrangements that may be executed with a foreign affiliate	2435	(1)	Adopt existing IDPC Rule provision with amendments to update rule cross-references
No equivalent section (NES)	NES		R. 2436.Additional conditions that apply to an introducing broker / carrying broker arrangement involving a foreign affiliate dealer	2436	(1)	No equivalent section (NES)		NES	R. 2436.Additional conditions that apply to an introducing broker / carrying broker arrangement involving a foreign affiliate dealer	2436	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2436.Additional conditions that apply to an introducing broker / carrying broker arrangement involving a foreign affiliate dealer	2436	(2)	No equivalent section (NES)		NES	R. 2436.Additional conditions that apply to an introducing broker / carrying broker arrangement involving a foreign affiliate dealer	2436	(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2436.Additional conditions that apply to an introducing broker / carrying broker arrangement involving a foreign affiliate dealer	2436	(3)	No equivalent section (NES)		NES	R. 2436.Additional conditions that apply to an introducing broker / carrying broker arrangement involving a foreign affiliate dealer	2436	(3)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2436.Additional conditions that apply to an introducing broker / carrying broker arrangement involving a foreign affiliate dealer	2436	(4)	No equivalent section (NES)		NES	R. 2436.Additional conditions that apply to an introducing broker / carrying broker arrangement involving a foreign affiliate dealer	2436	(4)	Adopt existing IDPC Rule provision with amendment to update cross-reference to Form 1 and italicize defined term
No equivalent section (NES)	NES		R. 2436.Additional conditions that apply to an introducing broker / carrying broker arrangement involving a foreign affiliate dealer	2436	(5)	No equivalent section (NES)		NES	R. 2436.Additional conditions that apply to an introducing broker / carrying broker arrangement involving a foreign affiliate dealer	2436	(5)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2436.Additional conditions that apply to an introducing broker / carrying broker arrangement involving a foreign affiliate dealer	2436	(6)	No equivalent section (NES)		NES	R. 2436.Additional conditions that apply to an introducing broker / carrying broker arrangement involving a foreign affiliate dealer	2436	(6)	Adopt existing IDPC Rule provision with amendments to update rule cross-references
No equivalent section (NES)	NES		R. 2437. - 2459. Reserved.	2437 - 2459		No equivalent section (NES)		NES	R. 2437. - 2459. Reserved.	2437 - 2459		Adopt existing IDPC Rule reserved section
No equivalent section (NES)	NES		R. 2460.Certain arrangements executed with a Canadian financial institution affiliate	2460	(1)	No equivalent section (NES)		NES	R. 2460.Certain arrangements executed with a Canadian financial institution affiliate	2460	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2461.Certain arrangements with other dealers	2461	(1)	No equivalent section (NES)		NES	R. 2461.Certain arrangements with other dealers	2461	(1)	Adopt existing IDPC Rule provision with modification to italicize defined term
No equivalent section (NES)	NES		R. 2462. - 2479. Reserved.	2462 - 2479		No equivalent section (NES)		NES	R. 2462. - 2479. Reserved.	2462 - 2479		Adopt existing IDPC Rule reserved section
No equivalent section (NES)	NES		R. 2480.Prohibited introducing broker / carrying broker arrangements	2480	(1)	No equivalent section (NES)		NES	R. 2480.Prohibited introducing broker / carrying broker arrangements	2480	(1)	Adopt existing IDPC Rule provision with amendments for clarity
No equivalent section (NES)	NES		R. 2481. - 2499. Reserved.	2481 - 2499		No equivalent section (NES)		NES	R. 2481. - 2489. Reserved.	2481 - 2489		Adopt IDPC Rule reserved section with amendment to section reference.
1.1.3 Service Arrangements	(b) & (e)		No equivalent section (NES)	NES		Companion Policy Part 11 Internal Controls and Systems	General business practices - outsourcing		R. 2490.Acceptable service arrangements	2490	(1)	Adopt MFD Rule provision which is re-drafted for consistency with DC Rules drafting style.
1.1.3 Service Arrangements	(c)		No equivalent section (NES)	NES		Companion Policy Part 11 Internal Controls and Systems	General business practices - outsourcing		R. 2490.Acceptable service arrangements	2490	(2)	Adopt MFD Rule provision which is re-drafted for consistency with DC Rules drafting style.
1.1.3 Service Arrangements	(d)		No equivalent section (NES)	NES		Companion Policy Part 11 Internal Controls and Systems	General business practices - outsourcing		R. 2490.Acceptable service arrangements	2490	(3)	Adopt MFD Rule provision which is re-drafted for consistency with DC Rules drafting style.

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
1.1.3 Service Arrangements	(e) last sentence		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2490.Acceptable service arrangements	2490	(4)	Adopt MFD Rule provision which is re-drafted for consistency with DC Rules drafting style.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2491. – 2499. Reserved.	2491 – 2499		Introduce new reserved section.
No equivalent section (NES)	NES		R. 2701. Introduction	2701	(1)	No equivalent section (NES)	NES		R. 2701. Introduction	2701	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2701. Introduction	2701	(2)	No equivalent section (NES)	NES		R. 2701. Introduction	2701	(2)	Adopt existing IDPC Rule provision, modified to reflect the incorporation of the Mutual Fund Dealer Member continuing education regime
No equivalent section (NES)	NES		R. 2702. Definitions	2702	(1)	No equivalent section (NES)	NES		R. 2702. Definitions	2702	(1)	Adopt existing IDPC Rule provision, with updated reference
No equivalent section (NES)	NES		R. 2702. Definitions	2702	(1) "continuing education course"	No equivalent section (NES)	NES		R. 2702. Definitions	2702	(1) "Investment Dealer Member continuing education course"	Adopt existing IDPC Rule definition, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2702. Definitions	2702	(1) "continuing education participant"	No equivalent section (NES)	NES		R. 2702. Definitions	2702	(1) "Investment Dealer Member continuing education participant"	Adopt existing IDPC Rule definition, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2702. Definitions	2702	(1) "continuing education program"	No equivalent section (NES)	NES		R. 2702. Definitions	2702	(1) "Investment Dealer Member continuing education program"	Adopt existing IDPC Rule defintion, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2703. The continuing education program	2703	(1)	No equivalent section (NES)	NES		R. 2703. The Investment Dealer Member continuing education program	2703	(1)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2703. The continuing education program	2703	(2)	No equivalent section (NES)	NES		R. 2703. The Investment Dealer Member continuing education program	2703	(2)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2703. The continuing education program	2703	(3)	No equivalent section (NES)	NES		R. 2703. The Investment Dealer Member continuing education program	2703	(3)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2703. The continuing education program	2703	(4)	No equivalent section (NES)	NES		R. 2703. The Investment Dealer Member continuing education program	2703	(4)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2703. The continuing education program	2703	(5)	No equivalent section (NES)	NES		R. 2703. The Investment Dealer Member continuing education program	2703	(5)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2703. The continuing education program	2703	(6)	No equivalent section (NES)	NES		R. 2703. The Investment Dealer Member continuing education program	2703	(6)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2704. Continuing education requirements	2704	(1)	No equivalent section (NES)	NES		R. 2704. Investment Dealer Member continuing education requirements	2704	(1)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members and for consistency with the modifications to the Approved Persons regime
No equivalent section (NES)	NES		R. 2704. Continuing education requirements	2704	(2)	No equivalent section (NES)	NES		R. 2704. Investment Dealer Member continuing education requirements	2704	(2)	Adopt existing IDPC Rule provision, modified for consistency with the modifications to the Approved Persons regime, with updated reference
No equivalent section (NES)	NES		R. 2704. Continuing education requirements	2704	(3)	No equivalent section (NES)	NES		R. 2704. Investment Dealer Member continuing education requirements	2704	(3)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2704. Continuing education requirements	2704	(4)	No equivalent section (NES)	NES		R. 2704. Investment Dealer Member continuing education requirements	2704	(4)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
No equivalent section (NES)	NES		R. 2704. Continuing education requirements	2704	(5)	No equivalent section (NES)	NES		R. 2704. Investment Dealer Member continuing education requirements	2704	(5)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2715. The compliance course	2715	(1)	No equivalent section (NES)	NES		R. 2715. The compliance course	2715	(1)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2715. The compliance course	2715	(2)	No equivalent section (NES)	NES		R. 2715. The compliance course	2715	(2)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2715. The compliance course	2715	(3)	No equivalent section (NES)	NES		R. 2715. The compliance course	2715	(3)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2716. The professional development course	2716	(1)	No equivalent section (NES)	NES		R. 2716. The professional development course	2716	(1)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2717. Dealer Member's administration of the continuing education program	2717	(1)	No equivalent section (NES)	NES		R. 2717. Investment Dealer Member's administration of the Investment Dealer Member continuing education program	2717	(1)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2717. Dealer Member's administration of the continuing education program	2717	(2)	No equivalent section (NES)	NES		R. 2717. Investment Dealer Member's administration of the Investment Dealer Member continuing education program	2717	(2)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2725. Participation of recently Approved Persons	2725	(1)	No equivalent section (NES)	NES		R. 2725. Participation of recently Approved Persons	2725	(1)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2725. Participation of recently Approved Persons	2725	(2)	No equivalent section (NES)	NES		R. 2725. Participation of recently Approved Persons	2725	(2)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2726. Voluntary participation in the continuing education program	2726	(1)	No equivalent section (NES)	NES		R. 2726. Voluntary participation in the continuing education program	2726	(1)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2726. Voluntary participation in the continuing education program	2726	(2)	No equivalent section (NES)	NES		R. 2726. Voluntary participation in the continuing education program	2726	(2)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2726. Voluntary participation in the continuing education program	2726	(3)	No equivalent section (NES)	NES		R. 2726. Voluntary participation in the continuing education program	2726	(3)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2726. Voluntary participation in the continuing education program	2726	(4)	No equivalent section (NES)	NES		R. 2726. Voluntary participation in the continuing education program	2726	(4)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2726. Voluntary participation in the continuing education program	2726	(5)	No equivalent section (NES)	NES		R. 2726. Voluntary participation in the continuing education program	2726	(5)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2735. Changes to Approved Persons category during a continuing education program cycle	2735	(1)	No equivalent section (NES)	NES		R. 2735. Changes to Approved Persons category during a continuing education program cycle	2735	(1)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2735. Changes to Approved Persons category during a continuing education program cycle	2735	(2)	No equivalent section (NES)	NES		R. 2735. Changes to Approved Persons category during a continuing education program cycle	2735	(2)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2735. Changes to Approved Persons category during a continuing education program cycle	2735	(3)	No equivalent section (NES)	NES		R. 2735. Changes to Approved Persons category during a continuing education program cycle	2735	(3)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2745. Discretionary Relief	2745	(1)	No equivalent section (NES)	NES		R. 2745. Discretionary Relief	2745	(1)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
No equivalent section (NES)	NES		R. 2745. Discretionary Relief	2745	(2)	No equivalent section (NES)	NES		R. 2745. Discretionary Relief	2745	(2)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2745. Discretionary Relief	2745	(3)	No equivalent section (NES)	NES		R. 2745. Discretionary Relief	2745	(3)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2755. Penalties for late filing or not completing continuing education requirements in a continuing education program cycle	2755	(1)	No equivalent section (NES)	NES		R. 2755. Penalties for late filing or not completing continuing education requirements in a continuing education program cycle	2755	(1)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2755. Penalties for late filing or not completing continuing education requirements in a continuing education program cycle	2755	(2)	No equivalent section (NES)	NES		R. 2755. Penalties for late filing or not completing continuing education requirements in a continuing education program cycle	2755	(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 2755. Penalties for late filing or not completing continuing education requirements in a continuing education program cycle	2755	(3)	No equivalent section (NES)	NES		R. 2755. Penalties for late filing or not completing continuing education requirements in a continuing education program cycle	2755	(3)	Adopt existing IDPC Rule provision, modified to restrict to Investment Dealer Members
No equivalent section (NES)	NES		R. 2755. Penalties for late filing or not completing continuing education requirements in a continuing education program cycle	2755	(4)	No equivalent section (NES)	NES		R. 2755. Penalties for late filing or not completing continuing education requirements in a continuing education program cycle	2755	(4)	Adopt existing IDPC Rule provision
R. 900 Continuing education ("CE") requirements	900	Definitions	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2761. Definitions	2761	(1)	Adopt MFD Rule provision, modified for consistency with DC Rules drafting style.
R. 900 Continuing education ("CE") requirements	900	Definitions "date of participation"	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2761. Definitions	2761	(1) "date of participation"	Adopt the MFD Rule definition, modified to restrict application to Mutual Fund Dealer Members' Approved Persons and redrafted for consistency with the modifications to the Approved Persons regime and with the DC Rules drafting style.
R. 900 Continuing education ("CE") requirements	900	Definitions "Filer"	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2761. Definitions	2761	(1) "Filer"	Adopt the MFD Rule definition, modified to restrict application to Mutual Fund Dealer Members and their Approved Persons and redrafted for consistency with the DC Rules drafting style.
R. 900 Continuing education ("CE") requirements	900	Definitions "'CE reporting and tracking system' or CERTS"	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2761. Definitions	2761	(1) "'CE reporting and tracking system' or CERTS"	Adopt the MFD Rule definition, modified to restrict application to Mutual Fund Dealer Members and redrafted for consistency with the DC Rules drafting style.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2761. Definitions	2761	(1) "MFDM CE credit"	Introduce a definition for MFDM CE credits
R. 900 Continuing education ("CE") requirements	900	Definitions "Participant"	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2761. Definitions	2761	(1) "Participant"	Adopt the MFD Rule definition, modified to restrict application to Mutual Fund Dealer Members' Approved Persons and redrafted for consistency with the modifications to the Approved Persons regime and with the DC Rules drafting style.
R. 900 Continuing education ("CE") requirements	900	Definitions "Provider"	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2761. Definitions	2761	(1) "Provider"	Adopt MFD Rule provision, re-drafted for consistency with DC Rules drafting style.
R. 900 Continuing education ("CE") requirements	900	Purpose	No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section adopted
R. 900 Continuing education ("CE") requirements	900	General CE credit requirements	No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section adopted
R. 1.2.6 Continuing Education (CE)	1.2.6	(a)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2762. Mutual Fund Dealer Member continuing education	2762	(1)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members and with updated reference
R. 1.2.6 Continuing Education (CE)	1.2.6	(b)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2762. Mutual Fund Dealer Member continuing education	2762	(2)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members, redrafted for consistency with the modifications to the Approved Persons regime and with updated reference
R. 1.2.6 Continuing Education (CE)	1.2.6	(c)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2762. Mutual Fund Dealer Member continuing education	2762	(3)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members, redrafted for consistency with the modifications to the Approved Persons regime and with updated reference

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
R. 1.2.6 Continuing Education (CE)	1.2.6	(d)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2762. Mutual Fund Dealer Member continuing education	2762	(4)(i)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members and for clear drafting, with updated reference
R. 1.2.6 Continuing Education (CE)	1.2.6	(d)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2762. Mutual Fund Dealer Member continuing education	2762	(4)(ii)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members and for clear drafting, with updated references
R. 1.2.6 Continuing Education (CE)	1.2.6	(e)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2762. Mutual Fund Dealer Member continuing education	2762	(5)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members and for clear drafting, with updated references
R. 1.2.6 Continuing Education (CE)	1.2.6	(f)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2762. Mutual Fund Dealer Member continuing education	2762	(6)	Adopt MFD Rule provision with updated reference
R. 1.2.6 Continuing Education (CE)	1.2.6	(g)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2762. Mutual Fund Dealer Member continuing education	2762	(7)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members and for clear drafting, with updated references
R. 1.2.6 Continuing Education (CE)	1.2.6	(h)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2762. Mutual Fund Dealer Member continuing education	2762	(8)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members and for clear drafting, with updated references
R. 1.2.6 Continuing Education (CE)	1.2.6	(i)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2762. Mutual Fund Dealer Member continuing education	2762	(9)(i)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members and for clear drafting
R. 1.2.6 Continuing Education (CE)	1.2.6	(i)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2762. Mutual Fund Dealer Member continuing education	2762	(9)(ii)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members and for clear drafting, with updated reference
R. 900 Continuing education ("CE") requirements	900	Part A, preamble	No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section adopted
R. 900 Continuing education ("CE") requirements	900	1.1	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2763. New Participants	2763	(1)	Adopt MFD Rule provision with updated reference
R. 900 Continuing education ("CE") requirements	900	1.2	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2763. New Participants	2763	(2)	Adopt MFD Rule provision, modified for clear drafting, with updated reference
R. 900 Continuing education ("CE") requirements	900	2.1	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2764. Returning Participants	2764	(1)	Adopt MFD Rule provision, modified for consistency with the modifications to the Approved Persons regime and for clear drafting, with updated references
R. 900 Continuing education ("CE") requirements	900	3.1	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2765. Change in Participation	2765	(1)	Adopt MFD Rule provision, modified for consistency with the modifications to the Approved Persons regime and for clear drafting.
R. 900 Continuing education ("CE") requirements	900	3.2	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2765. Change in Participation	2765	(2)	Adopt MFD Rule provision with updated references
R. 900 Continuing education ("CE") requirements	900	4.1	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2766. Leaves	2766	(1)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members and for clear drafting, with updated references
R. 900 Continuing education ("CE") requirements	900	4.2	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2766. Leaves	2766	(2)	Adopt MFD Rule provision, modified for clear drafting
R. 900 Continuing education ("CE") requirements	900	4.3	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2767. Reduction	2767	(1)	Adopt MFD Rule provision, modified for clear drafting, with updated reference
R. 900 Continuing education ("CE") requirements	900	Part C, component content	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2768. Introduction	2768	(1)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members, with updated reference

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
R. 900 Continuing education ("CE") requirements	900	5.1	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2769. Business Conduct	2769	(1)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members
R. 900 Continuing education ("CE") requirements	900	5.2	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2769. Business Conduct	2769	(2)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members
R. 900 Continuing education ("CE") requirements	900	5.3	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2769. Business Conduct	2769	(3)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members, with updated reference
R. 900 Continuing education ("CE") requirements	900	5.4	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2769. Business Conduct	2769	(4)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members, with updated reference
R. 900 Continuing education ("CE") requirements	900	5.5	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2769. Business Conduct	2769	(5)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members
R. 900 Continuing education ("CE") requirements	900	6.1	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2770. Professional Development	2770	(1)	Adopt MFD Rule provision
R. 900 Continuing education ("CE") requirements	900	6.2	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2770. Professional Development	2770	(2)	Adopt MFD Rule provision
R. 900 Continuing education ("CE") requirements	900	7.1	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2771. Compliance	2771	(1)	Adopt MFD Rule provision, modified for clear drafting
R. 900 Continuing education ("CE") requirements	900	7.2	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2771. Compliance	2771	(2)	Adopt MFD Rule provision
R. 900 Continuing education ("CE") requirements	900	8.1	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2772. Providers	2772	(1)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members
R. 900 Continuing education ("CE") requirements	900	8.2	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2773. Activity requirements	2773	(1)	Adopt MFD Rule provision, modified for clear drafting, with updated reference
R. 900 Continuing education ("CE") requirements	900	9.1	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2774. CERTS eligibility	2774	(1)	Adopt MFD Rule provision, modified for clear drafting
R. 900 Continuing education ("CE") requirements	900	9.2	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2775. Accreditors	2775	(1)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members, with updated reference to the Corporation
R. 900 Continuing education ("CE") requirements	900	9.3	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2776. Accreditation criteria	2776	(1)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members, for clear drafting, with updated reference
R. 900 Continuing education ("CE") requirements	900	9.4	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2777. Self-accreditation	2777	(1)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members, with updated reference
R. 900 Continuing education ("CE") requirements	900	9.5	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2778. Eligibility period	2778	(1)	Adopt MFD Rule provision, modified for clear drafting
R. 900 Continuing education ("CE") requirements	900	9.5	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2778. Eligibility period	2778	(2)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members
R. 900 Continuing education ("CE") requirements	900	9.5	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2778. Eligibility period	2778	(3)	Adopt MFD Rule provision, modified for clear drafting, with updated reference

Existing MFR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
R. 900 Continuing education ("CE") requirements	900	10.1	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2779. Documentation issued by the Provider	2779	(1)	Adopt MFD Rule provision, modified for clear drafting, with updated reference
R. 900 Continuing education ("CE") requirements	900	10.2	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2780. Exception to maintain evidence of completion	2780	(1)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members and for clear drafting, with updated reference
R. 900 Continuing education ("CE") requirements	900	11.1	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2781. CERTS	2781	(1)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members, with updated reference
R. 900 Continuing education ("CE") requirements	900	11.2	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2782. Cycle	2782	(1)	Adopt MFD Rule provision, modified for clear drafting, with updated reference
R. 900 Continuing education ("CE") requirements	900	11.3	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2783. Carry forward	2783	(1)	Adopt MFD Rule provision, modified for clear drafting, with updated reference
R. 900 Continuing education ("CE") requirements	900	11.4	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2784. Responsibility	2784	(1)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members and clear drafting
R. 900 Continuing education ("CE") requirements	900	11.5	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2785. Participant ceases to be an Approved Person	2785	(1)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members and for clear drafting, with updated reference
R. 900 Continuing education ("CE") requirements	900	12.1	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2786. Review	2786	(1)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members and for clear drafting
R. 900 Continuing education ("CE") requirements	900	12.2	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2787. Notification	2787	(1)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members
R. 900 Continuing education ("CE") requirements	900	12.3	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2788. Rejection	2788	(1)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members and for clear drafting, with updated reference
R. 900 Continuing education ("CE") requirements	900	13.1	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2789. Notification and Fees	2789	(1)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members and for clear drafting, with updated reference
R. 900 Continuing education ("CE") requirements	900	13.2	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2789. Notification and Fees	2789	(2)	Adopt MFD Rule provision, modified for clear drafting, with updated references
R. 900 Continuing education ("CE") requirements	900	13.3	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2789. Notification and Fees	2789	(3)	Adopt MFD Rule provision, modified to restrict application to Mutual Fund Dealer Members and for clear drafting
R. 900 Continuing education ("CE") requirements	900	13.4	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2789. Notification and Fees	2789	(4)(i)	Adopt MFD Rule provision, modified for clear drafting, with updated references
R. 900 Continuing education ("CE") requirements	900	13.5	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2789. Notification and Fees	2789	(4)(ii)	Adopt MFD Rule provision, modified for clear drafting, with updated references
R. 900 Continuing education ("CE") requirements	900	13.6	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2789. Notification and Fees	2789	(5)	Adopt MFD Rule provision, modified for clear drafting, with updated references
R. 900 Continuing education ("CE") requirements	900	13.7	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2789. Notification and Fees	2789	(6)	Adopt MFD Rule provision, modified for clear drafting
R. 900 Continuing education ("CE") requirements	900	14.1	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2790. Reinstatement	2790	(1)	Adopt MFD Rule provision, modified for clear drafting, with updated references

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
R. 900 Continuing education ("CE") requirements	900	14.2	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 2790. Reinstatement	2790	(2)	Adopt MFD Rule provision, modified for clear drafting, with updated references
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(1)(Complaints)(1)	R. 3701. Introduction	3701	(1)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		Repeal the provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(1)(Complaints)(1)	R. 3701. Introduction	3701	(2)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		Repeal the provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(1)(Complaints)(1)	R. 3701. Introduction	3701	(3)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		Repeal the provision.
No equivalent section (NES)	NES		R. 3701. Introduction	3701	(4) Part A	No equivalent section (NES)	NES		R. 3701. Introduction	3701	(1) Part A	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		R. 3701. Introduction	3701	(4) Part B	No equivalent section (NES)	NES		R. 3701. Introduction	3701	(1) Part B	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		R. 3701. Introduction	3701	(4) Part C	No equivalent section (NES)	NES		R. 3701. Introduction	3701	(1) Part C	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		R. 3701. Introduction	3701	(4) Part D	No equivalent section (NES)	NES		R. 3701. Introduction	3701	(1) Part D	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		R. 3701. Introduction	3701	(4) Part E	No equivalent section (NES)	NES		R. 3701. Introduction	3701	(1) Part E	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		R. 3701. Introduction	3701	(4) Part F	No equivalent section (NES)	NES		R. 3701. Introduction	3701	(1) Part F	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		R. 3701. Introduction	3701	(4) Part G	No equivalent section (NES)	NES		R. 3701. Introduction	3701	(1) Part G	Adopt revised version of IDPC Rule provision.
R. 600 Information Reporting Requirements	600	(2) "compensation"	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3702. Definitions	3702	(1) "compensation"	Adopt revised version of MFD Rule definition of the term "compensation".
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(1)(Complaints)(2)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3702. Definitions	3702	(1) "complaint"	Adopt new definition of the term "complaint".
No equivalent section (NES)	NES		R. 3703. Reporting by a Dealer Member to the Corporation	3703	(1)(i)-(iv)	No equivalent section (NES)	NES		R. 3702. Definitions	3702	(1) "cybersecurity incident"	Adopt revised version of IDPC Rule definition of the term "cybersecurity incident".
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3702. Definitions	3702	(1) "internal dispute resolution service"	Adopt new definition of the term "internal dispute resolution service".
R. 600 Information Reporting Requirements	600	(2) "service complaints"	R. 3703. Reporting by a Dealer Member to the Corporation	3703	(2)(i)	No equivalent section (NES)	NES		R. 3702. Definitions	3702	(1) "non-reportable complaint"	Adopt new definition of the term "non-reportable complaint".
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3702. Definitions	3702	(1) "serious client-related misconduct"	Adopt new definition of the term "serious client-related misconduct".
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3702. Definitions	3702	(1) "serious misconduct"	Adopt new definition of the term "serious misconduct".

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3703. - 3709. Reserved.	3703 - 3709		Adopt modified sequence of reserved provision numbering.
R. 600 Information Reporting Requirements	600	(4.1)	R. 3702. Reporting by an Approved Person to the Dealer Member	3702	(1)(i)	No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(1)(i)	Adopt revised version of IDPC Rule provision.
R. 600 Information Reporting Requirements	600	(4.1)(c)	R. 3702. Reporting by an Approved Person to the Dealer Member	3702	(1)(ii)	No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(1)(ii)	Adopt revised version of IDPC Rule provision with the new serious misconduct defined term.
R. 600 Information Reporting Requirements	600	(4.1)(a)	R. 3702. Reporting by an Approved Person to the Dealer Member	3702	(1)(iii)	No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(1)(iii)	Replace with new prescriptive provision to consistently identify matters that must be reported by Approved Persons to the Dealer Member.
R. 600 Information Reporting Requirements	600	(4.1)(b)(i)	R. 3702. Reporting by an Approved Person to the Dealer Member	3702	(1)(iv)	No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(1)(iv)	Replace with new prescriptive provision to consistently identify matters that must be reported by Approved Persons to the Dealer Member.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(1)(v)(a)	Adopt new prescriptive provision to consistently identify matters that must be reported by Approved Persons to the Dealer Member.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(1)(v)(b)	Adopt new prescriptive provision to consistently identify matters that must be reported by Approved Persons to the Dealer Member.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(1)(v)(c)	Adopt new prescriptive provision to consistently identify matters that must be reported by Approved Persons to the Dealer Member.
R. 600 Information Reporting Requirements	600	(4.1)(f)-(h)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(1)(v)(d)	Adopt new prescriptive provision to consistently identify matters that must be reported by Approved Persons to the Dealer Member.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(1)(v)(e)	Adopt new prescriptive provision to consistently identify matters that must be reported by Approved Persons to the Dealer Member.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(1)(v)(f)	Adopt new prescriptive provision to consistently identify matters that must be reported by Approved Persons to the Dealer Member.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(1)(v)(g)	Adopt new prescriptive provision to consistently identify matters that must be reported by Approved Persons to the Dealer Member.
R. 600 Information Reporting Requirements	600	(4.1)(c)-(e)	R. 3702. Reporting by an Approved Person to the Dealer Member	3702	(2)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		Repeal the provision.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(2)(i)	Adopt new prescriptive provision to consistently identify matters that must be reported by employees to the Dealer Member.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(2)(ii)	Adopt new prescriptive provision to consistently identify matters that must be reported by employees to the Dealer Member.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(2)(iii)	Adopt new prescriptive provision to consistently identify matters that must be reported by employees to the Dealer Member.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(2)(iv)(a)	Adopt new prescriptive provision to consistently identify matters that must be reported by employees to the Dealer Member.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(2)(iv)(b)	Adopt new prescriptive provision to consistently identify matters that must be reported by employees to the Dealer Member.

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(2)(iv)(c)	Adopt new prescriptive provision to consistently identify matters that must be reported by employees to the Dealer Member.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(2)(iv)(d)	Adopt new prescriptive provision to consistently identify matters that must be reported by employees to the Dealer Member.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(2)(iv)(e)	Adopt new prescriptive provision to consistently identify matters that must be reported by employees to the Dealer Member.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(2)(iv)(f)	Adopt new prescriptive provision to consistently identify matters that must be reported by employees to the Dealer Member.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(1)(Complaints)(9)(1)	R. 3702. Reporting by an Approved Person to the Dealer Member	3702	(3)	No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(3)	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3710. Reporting by Approved Persons and employees to the Dealer Member	3710	(4)	Adopt new provision regarding circumstances where disclosure may be prohibited by other applicable laws and regulations.
No equivalent section (NES)	NES		R. 3703. Reporting by a Dealer Member to the Corporation	3703	(1)(i)	No equivalent section (NES)	NES		R. 3702. Definitions	3702	(1) "cybersecurity incident"	Adopt revised version of IDPC Rule definition of the term "cybersecurity incident".
No equivalent section (NES)	NES		R. 3703. Reporting by a Dealer Member to the Corporation	3703	(1)(ii)	No equivalent section (NES)	NES		R. 3702. Definitions	3702	(1) "cybersecurity incident"	Adopt revised version of IDPC Rule definition of the term "cybersecurity incident".
No equivalent section (NES)	NES		R. 3703. Reporting by a Dealer Member to the Corporation	3703	(1)(iii)	No equivalent section (NES)	NES		R. 3702. Definitions	3702	(1) "cybersecurity incident"	Adopt revised version of IDPC Rule definition of the term "cybersecurity incident".
No equivalent section (NES)	NES		R. 3703. Reporting by a Dealer Member to the Corporation	3703	(1)(iv)	No equivalent section (NES)	NES		R. 3702. Definitions	3702	(1) "cybersecurity incident"	Adopt revised version of IDPC Rule definition of the term "cybersecurity incident".
R. 600 Information Reporting Requirements	600	(5)-(6.1)(b)	R. 3703. Reporting by a Dealer Member to the Corporation	3703	(2)(i)	No equivalent section (NES)	NES		R. 3711. Reporting by a Dealer Member to the Corporation	3711	(1)(i)	Replace with new prescriptive provision to consistently identify matters that must be reported by Dealer Members to CIRO.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3711. Reporting by a Dealer Member to the Corporation	3711	(1)(ii)	Adopt new prescriptive provision to consistently identify matters that must be reported by Dealer Members to CIRO.
No equivalent section (NES)	NES		R. 3703. Reporting by a Dealer Member to the Corporation	3703	(2)(ii)	No equivalent section (NES)	NES		R. 3711. Reporting by a Dealer Member to the Corporation	3711	(1)(iv)	Adopt revised version of IDPC Rule provision.
R. 600 Information Reporting Requirements	600	(7.1)(e)	R. 3703. Reporting by a Dealer Member to the Corporation	3703	(2)(iii)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		Repeal the provision.
R. 600 Information Reporting Requirements	600	(6.1)(c)(i)	R. 3703. Reporting by a Dealer Member to the Corporation	3703	(2)(iv)(a)	No equivalent section (NES)	NES		R. 3711. Reporting by a Dealer Member to the Corporation	3711	(1)(v)(a)	Adopt revised version of IDPC Rule provision.
R. 600 Information Reporting Requirements	600	(6.1)(c)(ii)	R. 3703. Reporting by a Dealer Member to the Corporation	3703	(2)(iv)(b)	No equivalent section (NES)	NES		R. 3711. Reporting by a Dealer Member to the Corporation	3711	(1)(v)(b)	Adopt revised version of IDPC Rule provision.
R. 600 Information Reporting Requirements	600	(6.1)(c)(iii)	R. 3703. Reporting by a Dealer Member to the Corporation	3703	(2)(iv)(c)	No equivalent section (NES)	NES		R. 3711. Reporting by a Dealer Member to the Corporation	3711	(1)(v)(c)	Adopt revised version of IDPC Rule provision.
R. 600 Information Reporting Requirements	600	(6.1)(c)(iv)	R. 3703. Reporting by a Dealer Member to the Corporation	3703	(2)(iv)(d)	No equivalent section (NES)	NES		R. 3711. Reporting by a Dealer Member to the Corporation	3711	(1)(v)(d)	Adopt revised version of IDPC Rule provision.

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
R. 600 Information Reporting Requirements	600	(7.1)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3711. Reporting by a Dealer Member to the Corporation	3711	(3)(iii)	Adopt new prescriptive provision to consistently identify matters that must be reported by Dealer Members to CRO.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3711. Reporting by a Dealer Member to the Corporation	3711	(4)	Adopt new prescriptive provision to consistently identify matters that must be reported by Dealer Members to CRO.
No equivalent section (NES)	NES		R. 3703. Reporting by a Dealer Member to the Corporation	3703	(2)(vii)(a)(I)	No equivalent section (NES)	NES		R. 3712. Reporting of Cybersecurity and Privacy Incidents	3712	(1)(i)(a)	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		R. 3703. Reporting by a Dealer Member to the Corporation	3703	(2)(vii)(a)(II)	No equivalent section (NES)	NES		R. 3712. Reporting of Cybersecurity and Privacy Incidents	3712	(1)(i)(b)	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		R. 3703. Reporting by a Dealer Member to the Corporation	3703	(2)(vii)(a)(III)	No equivalent section (NES)	NES		R. 3712. Reporting of Cybersecurity and Privacy Incidents	3712	(1)(i)(c)	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		R. 3703. Reporting by a Dealer Member to the Corporation	3703	(2)(vii)(a)(IV)	No equivalent section (NES)	NES		R. 3712. Reporting of Cybersecurity and Privacy Incidents	3712	(1)(i)(d)	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		R. 3703. Reporting by a Dealer Member to the Corporation	3703	(2)(vii)(a)(V)	No equivalent section (NES)	NES		R. 3712. Reporting of Cybersecurity and Privacy Incidents	3712	(1)(i)(e)	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		R. 3703. Reporting by a Dealer Member to the Corporation	3703	(2)(vii)(b)(I)	No equivalent section (NES)	NES		R. 3712. Reporting of Cybersecurity and Privacy Incidents	3712	(1)(ii)(a)	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		R. 3703. Reporting by a Dealer Member to the Corporation	3703	(2)(vii)(b)(II)	No equivalent section (NES)	NES		R. 3712. Reporting of Cybersecurity and Privacy Incidents	3712	(1)(ii)(b)	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		R. 3703. Reporting by a Dealer Member to the Corporation	3703	(2)(vii)(b)(III)	No equivalent section (NES)	NES		R. 3712. Reporting of Cybersecurity and Privacy Incidents	3712	(1)(ii)(c)	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		R. 3703. Reporting by a Dealer Member to the Corporation	3703	(2)(vii)(b)(IV)	No equivalent section (NES)	NES		R. 3712. Reporting of Cybersecurity and Privacy Incidents	3712	(1)(ii)(d)	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		R. 3703. Reporting by a Dealer Member to the Corporation	3703	(2)(vii)(b)(V)	No equivalent section (NES)	NES		R. 3712. Reporting of Cybersecurity and Privacy Incidents	3712	(1)(ii)(e)	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3712. Reporting of Cybersecurity and Privacy Incidents	3712	(2)	Adopt new provision regarding the reporting of breaches of client information to CRO.
No equivalent section (NES)	NES		R. 3704. Failure to report	3704	(1)	No equivalent section (NES)	NES		R. 3713 Failure to report	3713	(1)	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3714. Method of Reporting	3714	(1)	Adopt new provision regarding the method of reporting to CRO.
No equivalent section (NES)	NES		R. 3705. Reserved.	3705		No equivalent section (NES)	NES		R. 3715. - 3719. Reserved.	3715 - 3719		Adopt modified sequence of reserved provision numbering.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(III)(Supervisory Investigations)	R. 3706. Requirement to commence an internal investigation	3706	(1)(i)	No equivalent section (NES)	NES		R. 3720. Requirement to commence an internal investigation	3720	(1)	Adopt revised version of IDPC Rule provision with the new serious misconduct defined term.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(III)(Supervisory Investigations)	R. 3706. Requirement to commence an internal investigation	3706	(1)(ii)	No equivalent section (NES)	NES		R. 3720. Requirement to commence an internal investigation	3720	(1)	Adopt revised version of IDPC Rule provision with the new serious misconduct defined term.

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(III)(Supervisory Investigations)	R. 3706. Requirement to commence an internal investigation	3706	(1)(iii)	No equivalent section (NES)		NES	R. 3720. Requirement to commence an internal investigation	3720	(1)	Adopt revised version of IDPC Rule provision with the new serious misconduct defined term.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(III)(Supervisory Investigations)	R. 3706. Requirement to commence an internal investigation	3706	(1)(iv)	No equivalent section (NES)		NES	R. 3720. Requirement to commence an internal investigation	3720	(1)	Adopt revised version of IDPC Rule provision with the new serious misconduct defined term.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(III)(Supervisory Investigations)	R. 3706. Requirement to commence an internal investigation	3706	(1)(v)	No equivalent section (NES)		NES	R. 3720. Requirement to commence an internal investigation	3720	(1)	Adopt revised version of IDPC Rule provision with the new serious misconduct defined term.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(III)(Supervisory Investigations)	R. 3706. Requirement to commence an internal investigation	3706	(1)(vi)	No equivalent section (NES)		NES	R. 3720. Requirement to commence an internal investigation	3720	(1)	Adopt revised version of IDPC Rule provision with the new serious misconduct defined term.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(III)(Supervisory Investigations)	R. 3706. Requirement to commence an internal investigation	3706	(1)(vii)	No equivalent section (NES)		NES	R. 3720. Requirement to commence an internal investigation	3720	(1)	Adopt revised version of IDPC Rule provision with the new serious misconduct defined term.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(III)(Supervisory Investigations)	R. 3706. Requirement to commence an internal investigation	3706	(1)(viii)	No equivalent section (NES)		NES	R. 3720. Requirement to commence an internal investigation	3720	(1)	Adopt revised version of IDPC Rule provision with the new serious misconduct defined term.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(III)(Supervisory Investigations)	R. 3706. Requirement to commence an internal investigation	3706	(1)(ix)	No equivalent section (NES)		NES	R. 3720. Requirement to commence an internal investigation	3720	(1)	Adopt revised version of IDPC Rule provision with the new serious misconduct defined term.
No equivalent section (NES)	NES		R. 3706. Requirement to commence an internal investigation	3706	(2)(i)	No equivalent section (NES)		NES	No equivalent section (NES)	NES		Repeal the provision.
No equivalent section (NES)	NES		R. 3706. Requirement to commence an internal investigation	3706	(2)(ii)	No equivalent section (NES)		NES	No equivalent section (NES)	NES		Repeal the provision.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3720. Requirement to commence an internal investigation	3720	(2)	Adopt new provision regarding internal investigations with the new serious misconduct defined term..
No equivalent section (NES)	NES		R. 3707. Records of an internal investigation	3707	(1)(i)	No equivalent section (NES)		NES	R. 3721. Records of an internal investigation	3721	(1)(i)-(v)	Adopt heavily revised version of IDPC Rule provision in order to provide clarity regarding records of an internal investigation.
No equivalent section (NES)	NES		R. 3707. Records of an internal investigation	3707	(1)(ii)	No equivalent section (NES)		NES	R. 3721. Records of an internal investigation	3721	(1)(i)-(v)	Adopt heavily revised version of IDPC Rule provision in order to provide clarity regarding records of an internal investigation.
No equivalent section (NES)	NES		R. 3707. Records of an internal investigation	3707	(1)(iii)	No equivalent section (NES)		NES	R. 3721. Records of an internal investigation	3721	(1)(i)-(v)	Adopt heavily revised version of IDPC Rule provision in order to provide clarity regarding records of an internal investigation.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(IV)(Internal Discipline)	R. 3708. Internal discipline	3708	(1)	No equivalent section (NES)		NES	R. 3722. Internal discipline	3722	(1)	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3723. Exception	3723		Adopt new provision to help avoid duplicative reporting for matters already reported under Universal Market Integrity Rules 10.16, 10.17 and 10.18.
No equivalent section (NES)	NES		R. 3709. Reserved.	3709		No equivalent section (NES)		NES	R. 3724. - 3729. Reserved.	3724 - 3729		Adopt modified sequence of reserved provision numbering.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(10)	R. 3710. Entering into settlement agreements	3710	(1)	No equivalent section (NES)		NES	R. 3730. Entering into settlements	3730	(1)	Adopt revised version of IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(10)	R. 3710. Entering into settlement agreements	3710	(2)	No equivalent section (NES)		NES	R. 3730. Entering into settlements	3730	(2)	Adopt IDPC Rule provision.

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(10)	R. 3710. Entering into settlement agreements	3710	(3)	No equivalent section (NES)		NES	R. 3730. Entering into settlements	3730	(3)	Adopt revised version of IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(10)	R. 3711. Release	3711	(1)	No equivalent section (NES)		NES	R. 3731. Restrictions/Release	3731	(1)(i)-(iv)	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		R. 3712. - 3714. Reserved.	3712 - 3714		No equivalent section (NES)		NES	R. 3732. - 3739. Reserved.	3732 - 3739		Adopt modified sequence of reserved provision numbering.
No equivalent section (NES)	NES		R. 3715. Policies and procedures	3715	(1)	No equivalent section (NES)		NES	R. 3740. Complaint policies and procedures	3740	(1)	Adopt IDPC Rule provision.
No equivalent section (NES)	NES		R. 3715. Policies and procedures	3715	(2)(i)	No equivalent section (NES)		NES	R. 3740. Complaint policies and procedures	3740	(2)(i)	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3740. Complaint policies and procedures	3740	(2)(ii)	Adopt new provision regarding certain circumstances where a verbal institutional client complaint requires acknowledgement.
No equivalent section (NES)	NES		R. 3715. Policies and procedures	3715	(2)(ii)	No equivalent section (NES)		NES	R. 3740. Complaint policies and procedures	3740	(2)(iii)	Adopt IDPC Rule provision.
No equivalent section (NES)	NES		R. 3715. Policies and procedures	3715	(2)(iii)	No equivalent section (NES)		NES	R. 3740. Complaint policies and procedures	3740	(2)(iv)	Adopt IDPC Rule provision.
No equivalent section (NES)	NES		R. 3715. Policies and procedures	3715	(2)(iv)	No equivalent section (NES)		NES	R. 3740. Complaint policies and procedures	3740	(2)(v)	Adopt IDPC Rule provision.
No equivalent section (NES)	NES		R. 3715. Policies and procedures	3715	(2)(v)	No equivalent section (NES)		NES	R. 3740. Complaint policies and procedures	3740	(2)(vi)	Adopt IDPC Rule provision.
No equivalent section (NES)	NES		R. 3715. Policies and procedures	3715	(3)(i)	No equivalent section (NES)		NES	R. 3740. Complaint policies and procedures	3740	(3)(i)	Adopt IDPC Rule provision.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3740. Complaint policies and procedures	3740	(3)(ii)	Adopt new provision regarding steps that need to be taken when a Dealer Member determines that there is a recurring complaint issue.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3740. Complaint policies and procedures	3740	(3)(iii)	Adopt new provision regarding steps that need to be taken when a Dealer Member determines that there is a recurring complaint issue.
No equivalent section (NES)	NES		R. 3715. Policies and procedures	3715	(3)(ii)	No equivalent section (NES)		NES	R. 3740. Complaint policies and procedures	3740	(3)(iv)	Adopt IDPC Rule provision.
No equivalent section (NES)	NES		R. 3716. - 3719. Reserved.	3716 - 3719		No equivalent section (NES)		NES	R. 3741. - 3748. Reserved.	3741 - 3748		Adopt modified sequence of reserved provision numbering.
R. 2.11 Complaints; R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	2.11; 300		R. 3720. Retail client complaints	3720	(1)	No equivalent section (NES)		NES	R. 3750. Retail client complaints	3750		Adopt new provision with more detail regarding retail client complaints.
R. 2.11 Complaints; R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	2.11; 300		R. 3720. Retail client complaints	3720	(1)(i)	No equivalent section (NES)		NES	R. 3750. Retail client complaints	3750		Adopt new provision with more detail regarding retail client complaints.
R. 2.11 Complaints; R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	2.11; 300		R. 3720. Retail client complaints	3720	(1)(ii)	No equivalent section (NES)		NES	R. 3750. Retail client complaints	3750		Adopt new provision with more detail regarding retail client complaints.

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
R. 2.11 Complaints; R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	2.11; 300		R. 3720. Retail client complaints	3720	(2)	No equivalent section (NES)		NES	R. 3750. Retail client complaints	3750	(3)(i)-(ii)	Adopt new provision with more detail regarding retail client complaints.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(2)-(3)	R. 3721. Application	3721	(1)(i)	No equivalent section (NES)		NES	R. 3749. Application.	3749	(1)-(2)(i)	Adopt substantively revised version of IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(2)-(3)	R. 3721. Application	3721	(1)(ii)	No equivalent section (NES)		NES	R. 3749. Application.	3749	(1)-(2)	Adopt substantively revised version of IDPC Rule provision including the new serious misconduct defined term.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(3)	R. 3721. Application	3721	(2)(i)	No equivalent section (NES)		NES	R. 3749. Application.	3749	(1)-(2)	Adopt substantively revised version of IDPC Rule provision including the new serious misconduct defined term.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(3)	R. 3721. Application	3721	(2)(ii)	No equivalent section (NES)		NES	R. 3749. Application.	3749	(1)-(2)	Adopt substantively revised version of IDPC Rule provision including the new serious misconduct defined term.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(3)	R. 3721. Application	3721	(2)(iii)	No equivalent section (NES)		NES	R. 3749. Application.	3749	(1)-(2)	Adopt substantively revised version of IDPC Rule provision including the new serious misconduct defined term.
No equivalent section (NES)	NES		R. 3721. Application	3721	(3)	No equivalent section (NES)		NES	R. 3749. Application.	3749	(3)	Adopt revised version of IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(1) and (9)	R. 3722. Handling client complaints	3722	(1)	No equivalent section (NES)		NES	R. 3752. Handling client complaints	3752	(1)	Adopt IDPC Rule provision.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3752. Handling client complaints	3752	(2)	Adopt new provision providing more detail regarding steps required for complaint handling .
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(1) and (9)	R. 3722. Handling client complaints	3722	(2)	No equivalent section (NES)		NES	R. 3752. Handling client complaints	3752	(3)	Adopt IDPC Rule provision.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3752. Handling client complaints	3752	(4)	Adopt new provision providing more detail regarding steps required for complaint handling .
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3752. Handling client complaints	3752	(5)	Adopt new provision providing more detail regarding steps required for complaint handling .
R. 2.11 Complaints	2.11		R. 3723. Complaint policies and procedures	3723	(1)	No equivalent section (NES)		NES	No equivalent section (NES)	NES		Repeal the provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(7)	R. 3723. Complaint policies and procedures	3723	(2)(i)	No equivalent section (NES)		NES	R. 3753. Complaint policies and procedures	3753	(1)(i)	Adopt IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(1), (7), and (9)	R. 3723. Complaint policies and procedures	3723	(2)(ii)	No equivalent section (NES)		NES	R. 3753. Complaint policies and procedures	3753	(1)(ii)	Adopt revised version of IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(1), (7), and (9)	R. 3723. Complaint policies and procedures	3723	(2)(iii)	No equivalent section (NES)		NES	R. 3753. Complaint policies and procedures	3753	(1)(iii)	Adopt IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(1), (7), and (9)	R. 3723. Complaint policies and procedures	3723	(2)(iv)	No equivalent section (NES)		NES	R. 3753. Complaint policies and procedures	3753	(1)(iv)	Adopt revised version of IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(1), (7), and (9)	R. 3723. Complaint policies and procedures	3723	(2)(v)	No equivalent section (NES)		NES	No equivalent section (NES)	NES		Repeal the provision.

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(l)(Complaints)(1), (7), and (9)	R. 3723. Complaint policies and procedures	3723	(2)(vi)	No equivalent section (NES)		NES	No equivalent section (NES)		NES	Repeal the provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(l)(Complaints)(1), (7), and (9)	R. 3723. Complaint policies and procedures	3723	(2)(vii)	No equivalent section (NES)		NES	R. 3753. Complaint policies and procedures	3753	(1)(v)	Adopt revised version of IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(l)(Complaints)(1), (7), and (9)	R. 3723. Complaint policies and procedures	3723	(2)(viii)	No equivalent section (NES)		NES	R. 3753. Complaint policies and procedures	3753	(1)(vi)	Adopt IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(l)(Complaints)(1), (7), and (9)	R. 3723. Complaint policies and procedures	3723	(2)(ix)	No equivalent section (NES)		NES	R. 3753. Complaint policies and procedures	3753	(1)(vii)	Adopt IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(l)(Complaints)(9)(4)	R. 3723. Complaint policies and procedures	3723	(3)(i)	No equivalent section (NES)		NES	R. 3753. Complaint policies and procedures	3753	(2)(i)	Adopt IDPC Rule provision.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3753. Complaint policies and procedures	3753	(2)(ii)	Adopt new provision regarding steps that need to be taken when a Dealer Member determines that there is a recurring complaint issue.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3753. Complaint policies and procedures	3753	(2)(iii)	Adopt new provision regarding steps that need to be taken when a Dealer Member determines that there is a recurring complaint issue.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(l)(Complaints)(9)(4)	R. 3723. Complaint policies and procedures	3723	(3)(ii)	No equivalent section (NES)		NES	R. 3753. Complaint policies and procedures	3753	(2)(iv)	Adopt IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(l)(Complaints)(6)	R. 3724. Client access	3724	(1)(i)	No equivalent section (NES)		NES	R. 3751. Disclosure of complaint handling procedures	3751	(1)(i)	Adopt new provision providing more detail regarding steps required for disclosure of complaint handling procedures.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(l)(Complaints)(6)	R. 3724. Client access	3724	(1)(ii)	No equivalent section (NES)		NES	R. 3751. Disclosure of complaint handling procedures	3751	(1)(ii)	Adopt new provision providing more detail regarding steps required for disclosure of complaint handling procedures.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(l)(Complaints)(6)	R. 3724. Client access	3724	(2)	No equivalent section (NES)		NES	R. 3751. Disclosure of complaint handling procedures	3751	(2)	Adopt new provision providing more detail regarding steps required for disclosure of complaint handling procedures.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3754. Reserved.	3754		Adopt modified sequence of reserved provision numbering.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(l)(Complaints)(11)(1)	R. 3725. Complaint acknowledgement letter	3725	(1)	No equivalent section (NES)		NES	R. 3755. Complaint acknowledgement letter	3755	(1)	Adopt IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(l)(Complaints)(11)(1)	R. 3725. Complaint acknowledgement letter	3725	(2)	No equivalent section (NES)		NES	R. 3755. Complaint acknowledgement letter	3755	(2)	Adopt revised version of IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(l)(Complaints)(11)(1)	R. 3725. Complaint acknowledgement letter	3725	(2)(i)	No equivalent section (NES)		NES	R. 3755. Complaint acknowledgement letter	3755	(2)(i)	Adopt revised version of IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(l)(Complaints)(11)(1)	R. 3725. Complaint acknowledgement letter	3725	(2)(ii)	No equivalent section (NES)		NES	R. 3755. Complaint acknowledgement letter	3755	(2)(ii)	Adopt revised version of IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(l)(Complaints)(11)(1)	R. 3725. Complaint acknowledgement letter	3725	(2)(iii)	No equivalent section (NES)		NES	R. 3755. Complaint acknowledgement letter	3755	(2)(iii)	Adopt revised version of IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(l)(Complaints)(11)(1)	R. 3725. Complaint acknowledgement letter	3725	(2)(iv)	No equivalent section (NES)		NES	R. 3755. Complaint acknowledgement letter	3755	(2)(iv)	Adopt revised version of IDPC Rule provision.

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(11)(1)	R. 3725. Complaint acknowledgement letter	3725	(2)(v)	No equivalent section (NES)		NES	R. 3755. Complaint acknowledgement letter	3755	(2)(v)	Adopt revised version of IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(11)(1)	R. 3725. Complaint acknowledgement letter	3725	(2)(vi)	No equivalent section (NES)		NES	R. 3755. Complaint acknowledgement letter	3755	(2)(vi)	Adopt revised version of IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(7)	R. 3726. Response to client complaints	3726	(1)	No equivalent section (NES)		NES	R. 3756. Response to client complaints	3756	(1)	Adopt revised version of IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(11)(2)	R. 3726. Response to client complaints	3726	(2)	No equivalent section (NES)		NES	R. 3756. Response to client complaints	3756	(2)	Adopt revised version of IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(11)(2)	R. 3726. Response to client complaints	3726	(3)(i)	No equivalent section (NES)		NES	R. 3756. Response to client complaints	3756	(3)(i)	Adopt revised version of IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(11)(2)	R. 3726. Response to client complaints	3726	(3)(ii)	No equivalent section (NES)		NES	R. 3756. Response to client complaints	3756	(3)(ii)	Adopt revised version of IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(11)(2)	R. 3726. Response to client complaints	3726	(3)(iii)	No equivalent section (NES)		NES	R. 3756. Response to client complaints	3756	(3)(iii)	Adopt revised version of IDPC Rule provision.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3756. Response to client complaints	3756	(3)(iv)(a)	Adopt new provision regarding details of the required statement describing the options available if the client is not satisfied with the Dealer Member's response.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(11)(2)	R. 3726. Response to client complaints	3726	(3)(iv)(a)	No equivalent section (NES)		NES	R. 3756. Response to client complaints	3756	(3)(iv)(b)	Adopt IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(11)(2)	R. 3726. Response to client complaints	3726	(3)(iv)(b)	No equivalent section (NES)		NES	R. 3756. Response to client complaints	3756	(3)(iv)(c)	Adopt IDPC Rule provision.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3756. Response to client complaints	3756	(3)(iv)(d)	Adopt new provision regarding details of the required statement describing the options available if the client is not satisfied with the Dealer Member's response.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(11)(2)	R. 3726. Response to client complaints	3726	(3)(iv)(c)	No equivalent section (NES)		NES	No equivalent section (NES)	NES		Repeal the provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(11)(2)	R. 3726. Response to client complaints	3726	(3)(iv)(d)	No equivalent section (NES)		NES	No equivalent section (NES)	NES		Repeal the provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(11)(2)	R. 3726. Response to client complaints	3726	(3)(iv)(e)(I)	No equivalent section (NES)		NES	R. 3756. Response to client complaints	3756	(3)(vi)(a)	Adopt revised version of IDPC Rule provision with reference to the new internal dispute resolution service defined term.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3756. Response to client complaints	3756	(3)(vi)(b)	Adopt new provision with reference to the new internal dispute resolution service defined term.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(11)(2)	R. 3726. Response to client complaints	3726	(3)(iv)(e)(II)	No equivalent section (NES)		NES	No equivalent section (NES)	NES		Repeal the provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(11)(2)	R. 3726. Response to client complaints	3726	(3)(iv)(f)	No equivalent section (NES)		NES	No equivalent section (NES)	NES		Repeal the provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(8)	R. 3726. Response to client complaints	3726	(4)(i)	No equivalent section (NES)		NES	R. 3756. Response to client complaints	3756	(4)(i)	Adopt revised version of IDPC Rule provision with new reference to a substantive response letter.

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(8)	R. 3726. Response to client complaints	3726	(4)(ii)	No equivalent section (NES)		NES	R. 3756. Response to client complaints	3756	(4)(ii)	Adopt revised version of IDPC Rule provision with new reference to a substantive response letter.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(8)	R. 3726. Response to client complaints	3726	(4)(iii)	No equivalent section (NES)		NES	R. 3756. Response to client complaints	3756	(4)(iii)	Adopt revised version of IDPC Rule provision with new reference to a substantive response letter.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3756. Response to client complaints	3756	(5)(i)	Adopt new provision regarding timelines for final decisions pursuant to the internal dispute resolution service.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3756. Response to client complaints	3756	(5)(ii)	Adopt new provision regarding timelines for final decisions pursuant to the internal dispute resolution service.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(9)(6)	R. 3727. Duty to assist in client complaint resolution	3727	(1)	No equivalent section (NES)		NES	R. 3757. Duty to assist in client complaint resolution	3757	(1)	Adopt IDPC Rule provision.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(9)(6)	R. 3727. Duty to assist in client complaint resolution	3727	(2)	No equivalent section (NES)		NES	R. 3757. Duty to assist in client complaint resolution	3757	(2)	Adopt IDPC Rule provision.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3758. Reserved.	3758		Adopt modified sequence of reserved provision numbering.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3759. Communication of dispute resolution service options	3759	(1)(i)	Adopt new provision to clarify and standardize disclosure to clients regarding dispute resolution service options.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3759. Communication of dispute resolution service options	3759	(1)(ii)	Adopt new provision to clarify and standardize disclosure to clients regarding dispute resolution service options.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3759. Communication of dispute resolution service options	3759	(1)(iii)	Adopt new provision to clarify and standardize disclosure to clients regarding dispute resolution service options.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3759. Communication of dispute resolution service options	3759	(1)(iv)	Adopt new provision to clarify and standardize disclosure to clients regarding dispute resolution service options.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3759. Communication of dispute resolution service options	3759	(1)(v)(a)	Adopt new provision to clarify and standardize disclosure to clients regarding dispute resolution service options.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3759. Communication of dispute resolution service options	3759	(1)(v)(b)	Adopt new provision to clarify and standardize disclosure to clients regarding dispute resolution service options.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3759. Communication of dispute resolution service options	3759	(1)(vi)	Adopt new provision to clarify and standardize disclosure to clients regarding dispute resolution service options.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3759. Communication of dispute resolution service options	3759	(2)	Adopt new provision to clarify and standardize disclosure to clients regarding dispute resolution service options.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3759. Communication of dispute resolution service options	3759	(3)(i)	Adopt new provision to clarify and standardize disclosure to clients regarding dispute resolution service options.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3759. Communication of dispute resolution service options	3759	(3)(ii)	Adopt new provision to clarify and standardize disclosure to clients regarding dispute resolution service options.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3759. Communication of dispute resolution service options	3759	(4)(i)	Adopt new provision to clarify and standardize disclosure to clients regarding dispute resolution service options.

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3759. Communication of dispute resolution service options	3759	(4)(ii)	Adopt new provision to clarify and standardize disclosure to clients regarding dispute resolution service options.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3759. Communication of dispute resolution service options	3759	(4)(iii)	Adopt new provision to clarify and standardize disclosure to clients regarding dispute resolution service options.
No equivalent section (NES)	NES		R. 3728. Client complaint file	3728	(1)(i)	No equivalent section (NES)	NES		R. 3771. Client complaint file	3771	(1)(i)	Adopt revised version of IDPC provision.
No equivalent section (NES)	NES		R. 3728. Client complaint file	3728	(1)(ii)	No equivalent section (NES)	NES		R. 3771. Client complaint file	3771	(1)(ii)	Adopt revised version of IDPC provision.
No equivalent section (NES)	NES		R. 3728. Client complaint file	3728	(1)(iii)	No equivalent section (NES)	NES		R. 3771. Client complaint file	3771	(1)(iii)	Adopt revised version of IDPC provision.
No equivalent section (NES)	NES		R. 3728. Client complaint file	3728	(1)(iv)	No equivalent section (NES)	NES		R. 3771. Client complaint file	3771	(1)(iv)	Adopt revised version of IDPC provision.
No equivalent section (NES)	NES		R. 3728. Client complaint file	3728	(1)(v)	No equivalent section (NES)	NES		R. 3771. Client complaint file	3771	(1)(v)	Adopt revised version of IDPC provision.
No equivalent section (NES)	NES		R. 3728. Client complaint file	3728	(1)(vi)	No equivalent section (NES)	NES		R. 3771. Client complaint file	3771	(1)(vi)	Adopt revised version of IDPC provision.
No equivalent section (NES)	NES		R. 3728. Client complaint file	3728	(1)(vii)	No equivalent section (NES)	NES		R. 3771. Client complaint file	3771	(1)(vii)	Adopt revised version of IDPC provision.
No equivalent section (NES)	NES		R. 3728. Client complaint file	3728	(1)(viii)	No equivalent section (NES)	NES		R. 3771. Client complaint file	3771	(1)(viii)	Adopt revised version of IDPC provision.
No equivalent section (NES)	NES		R. 3729. - 3779. Reserved.	3729 - 3779		No equivalent section (NES)	NES		R. 3761. - 3769. Reserved.	3761 - 3769		Adopt modified sequence of reserved provision numbering.
No equivalent section (NES)	NES		R. 3780. Reporting legal actions	3780	(1)	No equivalent section (NES)	NES		R. 3760. Reporting legal actions	3760	(1)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 3781. - 3784. Reserved.	3781 - 3784		No equivalent section (NES)	NES		No equivalent section (NES)	NES		Adopt modified sequence of reserved provision numbering.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(I)(Complaints)(9)(5)	R. 3785. Matters reported to the Corporation	3785	(1)	No equivalent section (NES)	NES		R. 3770. Client complaints	3770	(1)	Adopt new provision regarding client complaint record retention requirements, including retention time period.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(V)(Record Retention)	R. 3786. Client complaints	3786	(1)	No equivalent section (NES)	NES		R. 3770. Client complaints	3770	(1)	Adopt new provision regarding client complaint record retention requirements, including retention time period.
R. 300 Complaint Handling, Supervisory Investigations and Internal Discipline	300	(V)(Record Retention)	R. 3786. Client complaints	3786	(2)	No equivalent section (NES)	NES		R. 3770. Client complaints	3770	(1)	Adopt new provision regarding client complaint record retention requirements, including retention time period.
No equivalent section (NES)	NES		R. 3787. - 3799. Reserved.	3787 - 3799		No equivalent section (NES)	NES		R. 3772. - 3799. Reserved.	3772 - 3799		Adopt modified sequence of reserved provision numbering.
No equivalent section (NES)	NES		R. 3801.Introduction	3801	(1)	No equivalent section (NES)	NES		R. 3801.Introduction	3801	(1)	Adopt IDPC Rule provision with changes to better capture the scope of Rule 3800

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3801.Introduction	3801	(2)	New subsection reflecting proposed structural changes to DC Rule 3800, of reorganising the recordkeeping and client reporting requirements under Part A and Part B, for a clear and streamlined rule
5.4 Trade Confirmation	5.4.2		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3802.Definitions	3802	(1) "automatic plan transactions"	New definition to facilitate references to automatic plan transactions throughout the rule
5.3 Client Reporting	(1)	(a) "book cost"	R. 3802.Definitions	3802	(1) "book cost"	1.1 Definitions of terms used throughout this Instrument	1.1	"book cost"	R. 3802.Definitions	3802	(1) "book cost"	Adopt IDPC Rule definition with edits to streamline terminology
5.3 Client Reporting	(1)	(b) "connected issuer"	R. 3802.Definitions	3802	(1) "connected issuer"	1.1 Definitions of terms used throughout this Instrument	1.1	"connected issuer"	R. 3802.Definitions	3802	(1) "connected issuer"	Adopt IDPC Rule definition
5.3 Client Reporting	(1)	(c) "cost"	R. 3802.Definitions	3802	(1) "cost"	14.14.2 Security position cost information	14.14.2	(2), (2.1), (3)	R. 3802.Definitions	3802	(1) "position cost"	Adopt IDPC Rule definition with edits to replace the terminology 'cost' with 'position cost', enhance drafting clarity and streamline terminology
5.3 Client Reporting	(1)	(g) "operating charge"	R. 3802.Definitions	3802	(1) "operating charge"	1.1 Definitions of terms used throughout this Instrument	1.1	"operating charge"	R. 3802.Definitions	3802	(1) "operating charge"	Adopt IDPC Rule definition with edits to streamline terminology
5.3 Client Reporting	(1)	(h) "original cost"	R. 3802.Definitions	3802	(1) "original cost"	1.1 Definitions of terms used throughout this Instrument	1.1	"original cost"	R. 3802.Definitions	3802	(1) "original cost"	Adopt IDPC Rule definition with edits to streamline terminology
1.A. Application, Interpretations, Exemptions and Definitions	Definitions	"client name"	R. 3802.Definitions / R. 3809 Report on client positions held outside of the Dealer Member	3802 / 3809	3802 (1) "outside holdings" / 3809 (1)	14.14.1 Additional statements	14.14.1		R. 3802.Definitions	3802	(1) "outside holdings"	Adopt IDPC Rule definition with edits, brought from current IDPC Rule subsection 3809(1), for enhanced rule clarity and streamlining. Such definition replaces the "client name" notion used in the MFD Rules, for the purposes of recordkeeping and client reporting
5.3 Client Reporting	(1)	(i) "related issuer"	R. 3802.Definitions	3802	(1) "related issuer"	1.1 Definitions of terms used throughout this Instrument	1.1	"related issuer"	R. 3802.Definitions	3802	(1) "related issuer"	Adopt IDPC Rule definition
5.3 Client Reporting	(1)	(j) "total percentage return"	R. 3802.Definitions	3802	(1) "total percentage return"	1.1 Definitions of terms used throughout this Instrument	1.1	"total percentage return"	R. 3802.Definitions	3802	(1) "total percentage return"	Adopt IDPC Rule definition
5.3 Client Reporting	(1)	(k) "trailing commission"	R. 3802.Definitions	3802	(1) "trailing commission"	1.1 Definitions of terms used throughout this Instrument	1.1	"trailing commission"	R. 3802.Definitions	3802	(1) "trailing commission"	Adopt IDPC Rule definition with edits for enhanced clarity and alignment
5.3 Client Reporting	(1)	(l) "transaction charge"	R. 3802.Definitions	3802	(1) "transaction charge"	1.1 Definitions of terms used throughout this Instrument	1.1	"transaction charge"	R. 3802.Definitions	3802	(1) "transaction charge"	Adopt IDPC Rule definition with edits for rule clarity and consistency
5.6 Record Retention	5.6		R. 3803.General requirements for record retention periods	3803	(1)	11.6 Form, accessibility and retention of records	11.6	(1)	R. 3805. Records retention	3805	(1)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1		R. 3804.General requirements to maintain records	3804	(1)	11.5 General requirements for records	11.5	(1)	R. 3803.Requirement to maintain records	3803	(1)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1		R. 3804.General requirements to maintain records	3804	(2)(i)	11.5 General requirements for records	11.5	(2)(a)	R. 3804.Minimum mandatory records	3804	(1)(i)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1		R. 3804.General requirements to maintain records	3804	(2)(ii)	11.5 General requirements for records	11.5	(2)(b)	R. 3804.Minimum mandatory records	3804	(1)(iii)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1		R. 3804.General requirements to maintain records	3804	(2)(iii)	11.5 General requirements for records	11.5	(2)(c)	R. 3804.Minimum mandatory records	3804	(1)(iii)	Adopt existing IDPC Rule provision
5.1 Requirement for Records / 400 Internal Control Rule Statements	5.1 / 400		R. 3804.General requirements to maintain records	3804	(2)(iv)	11.5 General requirements for records	11.5	(2)(d)	R. 3804.Minimum mandatory records	3804	(1)(iv)	Adopt existing IDPC Rule provision

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
5.1 Requirement for Records	5.1		R. 3804.General requirements to maintain records	3804	(2)(v)	11.5 General requirements for records	11.5	(2)(e)	R. 3804.Minimum mandatory records	3804	(1)(v)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3804.General requirements to maintain records	3804	(2)(vi)	11.5 General requirements for records	11.5	(2)(f)	R. 3804.Minimum mandatory records	3804	(1)(vi)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1		R. 3804.General requirements to maintain records	3804	(2)(vii)	11.5 General requirements for records	11.5	(2)(g)	R. 3804.Minimum mandatory records	3804	(1)(vii)	Adopt IDPC Rule provision with edits for drafting consistency
5.1 Requirement for Records	5.1	(b)(v), (h)	R. 3804.General requirements to maintain records	3804	(2)(viii)(a)	11.5 General requirements for records	11.5	(2)(h)	R. 3804.Minimum mandatory records	3804	(1)(viii)(a)	Adopt IDPC Rule provision edited to specify the requirement for records on trading authorizations, in alignment with the MFD Rule requirement
5.1 Requirement for Records	5.1		R. 3804.General requirements to maintain records	3804	(2)(viii)(b)	11.5 General requirements for records	11.5	(2)(h)	R. 3804.Minimum mandatory records	3804	(1)(viii)(b)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1		R. 3804.General requirements to maintain records	3804	(2)(ix)	11.5 General requirements for records	11.5	(2)(i)	R. 3804.Minimum mandatory records	3804	(1)(ix)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3804.General requirements to maintain records	3804	(2)(x)	11.5 General requirements for records	11.5	(2)(j)	R. 3804.Minimum mandatory records	3804	(1)(x)	Adopt IDPC Rule provision with edits to clarify the products within scope
5.1 Requirement for Records	5.1	(i)	R. 3804.General requirements to maintain records	3804	(2)(xi)	11.5 General requirements for records	11.5	(2)(k)	R. 3804.Minimum mandatory records	3804	(1)(xi)	Adopt IDPC Rule provision with edits for enhanced scope clarity, in consideration of agreements entered into at a latter stage of account opening
5.1 Requirement for Records	5.1	(k)	R. 3804.General requirements to maintain records	3804	(2)(xii)	11.5 General requirements for records	11.5	(2)(l)	R. 3804.Minimum mandatory records	3804	(1)(xii)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1	(n)	R. 3804.General requirements to maintain records	3804	(2)(xiii)	11.5 General requirements for records	11.5	(2)(m)	R. 3804.Minimum mandatory records	3804	(1)(xiii)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1	(o)	R. 3804.General requirements to maintain records	3804	(2)(xiv)	11.5 General requirements for records	11.5	(2)(n)	R. 3804.Minimum mandatory records	3804	(1)(xiv)	Adopt IDPC Rule provision with edits for drafting consistency
5.1 Requirement for Records	5.1	(p),(q)	R. 3804.General requirements to maintain records	3804	(2)(xv)	11.5 General requirements for records	11.5	(2)(o)	R. 3804.Minimum mandatory records	3804	(1)(xv)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1	(l)	R. 3804.General requirements to maintain records	3804	(2)(xvi)	11.5 General requirements for records	11.5	(2)(p)	R. 3804.Minimum mandatory records	3804	(1)(xvi)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1	(r)(i), (r)(ii)	R. 3804.General requirements to maintain records	3804	(2)(xvii)	11.5 General requirements for records	11.5	(2)(q)	R. 3804.Minimum mandatory records	3804	(1)(xvii)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1	(m)	R. 3804.General requirements to maintain records	3804	(2)(xviii)	11.5 General requirements for records	11.5	(2)(r)	R. 3804.Minimum mandatory records	3804	(1)(xviii)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1	(r)(iii)	R. 3804.General requirements to maintain records	3804	(2)(xix)	11.5 General requirements for records	11.5	(2)(s)	R. 3804.Minimum mandatory records	3804	(1)(xix)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3804.General requirements to maintain records	3804	(2)(xx)	No equivalent section (NES)	NES		R. 3804.Minimum mandatory records	3804	(1)(xx)	Adopt existing IDPC Rule provision

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
300 Complaint Handling, supervisory investigations and internal discipline	300	(V), (I)(9)(5)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3804.Minimum mandatory records	3804	(1)(xxi)	New prescriptive provision to clarify the Dealer recordkeeping obligation regarding reportable matters under the proposed DC Rule subsections 3711 and 3712
5.1 Requirement for Records	5.1	(j)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3804.Minimum mandatory records	3804	(1)(xxii)	Adopt MFD Rule provision
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3804.Minimum mandatory records	3804	(1)(xxiii)	New prescriptive provision to clarify the Dealer recordkeeping obligation regarding internal investigations carried in accordance with section 3720
5.2 Storage Medium	5.2	(a)	R. 3804.General requirements to maintain records	3804	(3)	No equivalent section (NES)	NES		R. 3806.Internal controls and access to records	3806	(1)	Adopt existing IDPC Rule provision
5.2 Storage Medium	5.2	(b), (c)	R. 3804.General requirements to maintain records	3804	(3)	No equivalent section (NES)	NES		R. 3806.Internal controls and access to records	3806	(1)(i)	Adopt existing IDPC Rule provision
5.2 Storage Medium	5.2	(c)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3806.Internal controls and access to records	3806	(1)(ii)	Adopt MFD Rule provision with changes to bring this requirement at a more principles level
5.2 Storage Medium	5.2	(d)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3806.Internal controls and access to records	3806	(1)(iii)	Adopt MFD Rule provision with streamlining edits
5.5 Access to Books and Records	5.5		R. 3804.General requirements to maintain records	3804	'(4)	11.6 Form, accessibility and retention of records	11.6	(2)	R. 3806.Internal controls and access to records	3806	(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3804.General requirements to maintain records	3804	'(5)	No equivalent section (NES)	NES		R. 3806.Internal controls and access to records	3806	(3)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3807. – 3809. Reserved.	3807 – 3809		New reserved sections
5.1 Requirement for Records	5.1	(a)	R. 3805.Trade blotters (records of original entry)	3805	(1)	No equivalent section (NES)	NES		R. 3810.Transaction blotters (records of original entry)	3810	(1)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1	(a)(i)	R. 3805.Trade blotters (records of original entry)	3805	(1)	No equivalent section (NES)	NES		R. 3810.Transaction blotters (records of original entry)	3810	(1)(i)	Adopt IDPC Rule provision with edits to clarify the products within scope
5.1 Requirement for Records	5.1	(a)(ii)	R. 3805.Trade blotters (records of original entry)	3805	(1)(ii)	No equivalent section (NES)	NES		R. 3810.Transaction blotters (records of original entry)	3810	(1)(ii)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 3805.Trade blotters (records of original entry)	3805	(1)(iii)	No equivalent section (NES)	NES		R. 3810.Transaction blotters (records of original entry)	3810	(1)(i)	Provision merged into the proposed DC Rule clause 3810(1)(i)
5.1 Requirement for Records	5.1	(a)(iii)	R. 3805.Trade blotters (records of original entry)	3805	(1)(iv)	No equivalent section (NES)	NES		R. 3810.Transaction blotters (records of original entry)	3810	(1)(iii)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1	(a)(iv)	R. 3805.Trade blotters (records of original entry)	3805	(1)(v)	No equivalent section (NES)	NES		R. 3810.Transaction blotters (records of original entry)	3810	(1)(iv)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1	(a)	R. 3805.Trade blotters (records of original entry)	3805	(2)(i)	No equivalent section (NES)	NES		R. 3810.Transaction blotters (records of original entry)	3810	(2)(i)	Adopt IDPC Rule provision with edits to clarify the products within scope
5.1 Requirement for Records	5.1	(a)(v), (a)(vi)	R. 3805.Trade blotters (records of original entry)	3805	(2)(i)(a)	No equivalent section (NES)	NES		R. 3810.Transaction blotters (records of original entry)	3810	(2)(i)(a)	Adopt IDPC Rule provision with edits to clarify and streamline terminology

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
5.1 Requirement for Records	5.1	(a)(vii), (a)(viii)	R. 3805.Trade blotters (records of original entry)	3805	(2)(i)(b)	No equivalent section (NES)		NES	R. 3810.Transaction blotters (records of original entry)	3810	(2)(i)(b)	Adopt IDPC Rule provision with edits to clarify and streamline terminology
5.1 Requirement for Records	5.1	(a)(ix)	R. 3805.Trade blotters (records of original entry)	3805	(2)(i)(c)	No equivalent section (NES)		NES	R. 3810.Transaction blotters (records of original entry)	3810	(2)(i)(c)	Adopt IDPC Rule provision with edits to clarify and streamline terminology
5.1 Requirement for Records	5.1	(a)(ix)	R. 3805.Trade blotters (records of original entry)	3805	(2)(i)(d)	No equivalent section (NES)		NES	R. 3810.Transaction blotters (records of original entry)	3810	(2)(i)(d)	Adopt IDPC Rule provision with edits to clarify and streamline terminology
5.1 Requirement for Records	5.1	(a)(iv)	R. 3805.Trade blotters (records of original entry)	3805	(2)(i)(e)	No equivalent section (NES)		NES	R. 3810.Transaction blotters (records of original entry)	3810	(2)(i)(e)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3805.Trade blotters (records of original entry)	3805	(2)(ii)	No equivalent section (NES)		NES	R. 3810.Transaction blotters (records of original entry)	3810	(2)(ii)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3805.Trade blotters (records of original entry)	3805	(2)(iii)	No equivalent section (NES)		NES	R. 3810.Transaction blotters (records of original entry)	3810	(2)(iii)	Adopt IDPC Rule provision with editorial changes
5.1 Requirement for Records	5.1	(e), (f), (g)	R. 3806.General ledger of accounts	3806	(1)	No equivalent section (NES)		NES	R. 3811.General ledger of accounts	3811	(1)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1	(d)	R. 3807.Itemized client ledger accounts	3807	(1)	No equivalent section (NES)		NES	R. 3812.Itemized client ledger accounts	3812	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 3807.Itemized client ledger accounts	3807	(2)	No equivalent section (NES)		NES	R. 3812.Itemized client ledger accounts	3812	(2)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 3807.Itemized client ledger accounts	3807	(3)	No equivalent section (NES)		NES	R. 3812.Itemized client ledger accounts	3812	(3)	Adopt IDPC Rule provision with edits to clarify the products within scope
5.3.2 Content of Account Statement	5.3.2	(a)	No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3850. General information	3850	(1)	New provisions to clarify the general information that a Dealer is required to include in the statements and reports to clients, consistent with the MFD Rule provision and Dealer practices
No equivalent section (NES)	NES		R. 3808.Client account statements	3808	(1)	No equivalent section (NES)		NES	R. 3851.Client account statements	3851	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3808.Client account statements	3808	(2)	14.14 Account statements	14.14	(1)	R. 3851.Client account statements	3851	(2)	Adopt IDPC Rule provision with changes to reflect the decision of subjecting mutual fund dealers, that offers margin accounts to clients, to the monthly reporting requirements similar to investment dealers
No equivalent section (NES)	NES		R. 3808.Client account statements	3808	(2)(i)	14.14 Account statements	14.14	(1)(b)	R. 3851.Client account statements	3851	(2)(i)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3808.Client account statements	3808	(2)(ii)	14.14 Account statements	14.14	(2)	R. 3851.Client account statements	3851	(2)(ii)	Adopt IDPC Rule provision with editorial improvements and the proposed carve-out for automatic plan transactions
No equivalent section (NES)	NES		R. 3808.Client account statements	3808	(2)(ii)(c), (2)(ii)(d)	No equivalent section (NES)		NES	R. 3851.Client account statements	3851	(2)(iii)	Adopt IDPC Rule provision with editorial improvements for added clarity
5.3.1 Delivery of Account Statement	5.3.1		R. 3808.Client account statements	3808	(3)	14.14 Account statements	14.14	(1)(a)	R. 3851.Client account statements	3851	(3)	Adopt IDPC Rule provision with editorial improvements for added clarity
No equivalent section (NES)	NES		R. 3808.Client account statements	3808	(3)(i)	No equivalent section (NES)		NES	R. 3851.Client account statements	3851	(3)(i)	Adopt existing IDPC Rule provision

Existing MFRD			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
No equivalent section (NES)	NES		R. 3808.Client account statements	3808	(3)(ii)	14.14 Account statements	14.14	(5)	R. 3851.Client account statements	3851	(3)(ii)	Adopt IDPC Rule provision with edits to clarify the products within scope
5.3.2 Content of Account Statement	5.3.2	(c)(ii)(F)	R. 3808.Client account statements	3808	(4)(i)	14.14 Account statements	14.14	(5)(d)	R. 3851.Client account statements	3851	(4)(i)	Adopt IDPC Rule provision which we propose to merge with existing IDPC Rule clause 3808(4)(iii), for simplified drafting
5.3.2 Content of Account Statement	5.3.2	(b)	R. 3808.Client account statements	3808	(4)(ii)	14.14 Account statements	14.14	(4)	R. 3851.Client account statements	3851	(4)(ii)	Adopt IDPC Rule provision expanded to further prescribe the transaction information a Dealer must disclose in the account statement, consistent with the MFD Rule provision and NI 31-103
5.3.2 Content of Account Statement	5.3.2	(c)(ii)(F)	R. 3808.Client account statements	3808	(4)(iii)	No equivalent section (NES)	NES		R. 3851.Client account statements	3851	(4)(i)	The IDPC Rule provision has been merged into DC Rule clause 3851(4)(i)
5.3.2 Content of Account Statement	5.3.2	(c)(ii)(A)	R. 3808.Client account statements	3808	(4)(iv)	14.14 Account statements	14.14	(5)(a)	R. 3851.Client account statements	3851	(4)(iii)	Adopt IDPC Rule provision with edits to clarify the products within scope
5.3.2 Content of Account Statement	5.3.2	(c)(ii)	R. 3808.Client account statements	3808	(4)(v)	14.14 Account statements	14.14	(5)	R. 3851.Client account statements	3851	(4)(iv)	Adopt IDPC Rule provision with edits to clarify the products within scope
5.3.2 Content of Account Statement	5.3.2	(c)(ii)(B)	R. 3808.Client account statements	3808	(4)(v)(a)(I)	14.14 Account statements	14.14	(5)(b)	R. 3851.Client account statements	3851	(4)(iv)(a)(I)	Adopt existing IDPC Rule provision
5.3.2 Content of Account Statement	5.3.2	(c)(ii)(E)	R. 3808.Client account statements	3808	(4)(v)(a)(II)	14.14 Account statements	14.14	(5)(c)	R. 3851.Client account statements	3851	(4)(iv)(a)(II)	Adopt existing IDPC Rule provision
5.3.2 Content of Account Statement	5.3.2	(c)(ii)(B)	R. 3808.Client account statements	3808	(4)(v)(a)(III)	14.14 Account statements	14.14	(5)(b)	R. 3851.Client account statements	3851	(4)(iv)(a)(III)	Adopt existing IDPC Rule provision
5.3.2 Content of Account Statement	5.3.2	(c)(ii)(B)	R. 3808.Client account statements	3808	(4)(v)(b)	No equivalent section (NES)	NES		R. 3851.Client account statements	3851	(4)(iv)(b)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3808.Client account statements	3808	(4)(vi)	14.14.2 Security position cost information	14.14.2	(2)	R. 3851.Client account statements	3851	(4)(v)	Adopt IDPC Rule provision which limits the requirements to the quarterly reports sent to retail clients only; mutual fund dealers can choose to rely on this limitation
5.3.2 Content of Account Statement	5.3.2	(c)(ii)	R. 3808.Client account statements	3808	(4)(vi)(a)	14.14.2 Security position cost information	14.14.2	(2)	R. 3851.Client account statements	3851	(4)(v)(a)	Adopt IDPC Rule provision with edits to clarify the products within scope
5.3.2 Content of Account Statement	5.3.2	(c)(ii)(C)	R. 3808.Client account statements	3808	(4)(vi)(a)(I)	14.14.2 Security position cost information	14.14.2	(2)	R. 3851.Client account statements	3851	(4)(v)(a)(I)	Adopt IDPC Rule provision with edits to clarify how the position cost information is reported, consistent with the MFD Rule provision and NI 31-103
5.3 Client Reporting	5.3	(c) "cost"	R. 3808.Client account statements	3808	(4)(vi)(a)(II)	14.14.2 Security position cost information	14.14.2	(2)	R. 3851.Client account statements	3851	(4)(v)(a)(II)	Adopt IDPC Rule provision with edits to reflect the replacement of the term 'cost' with 'position cost' for rule clarity
5.3.2 Content of Account Statement	5.3.2	(a)	R. 3808.Client account statements	3808	(4)(vi)(b)	14.14.2 Security position cost information	14.14.2	(3)	R. 3851.Client account statements	3851	(4)(v)(b)	Adopt existing IDPC Rule provision
5.3.2 Content of Account Statement	5.3.2	(c)(i), (c)(ii)(G)	R. 3808.Client account statements	3808	(4)(vii)	14.14 Account statements	14.14	(5)(e)	R. 3851.Client account statements	3851	(4)(vi)	Adopt IDPC Rule provision with changes to: (i) require reporting of the total values at the start and end of the reporting period consistent with the MFD Rule requirement, and (i) clarify the products within scope
5.3.2 Content of Account Statement	5.3.2	(c)(ii)(D)	R. 3808.Client account statements	3808	(4)(viii)	14.14.2 Security position cost information	14.14.2	(2)(c)	R. 3851.Client account statements	3851	(4)(vii)	Adopt IDPC Rule provision with edits to clarify the products within scope. The provision limits the requirement to the quarterly reports sent to retail clients only; mutual fund dealers can choose to rely on this limitation
5.3.2 Content of Account Statement	5.3.2	(e)	R. 2284. Investor protection fund membership disclosure requirements for Dealer Members	2285		14.14 Account statements	14.14	(5)(f)	R. 3851.Client account statements	3851	(4)(viii)(a)	New provision to specify the Dealer obligation for reporting in account statements the applicable Investor Protection Fund coverage, consistent with the IPF policy and the MFD Rules specification

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
No equivalent section (NES)	NES		No equivalent section (NES)	NES		14.14 Account statements	14.14	(5)(f)	R. 3851.Client account statements	3851	(4)(vii)(b)	New provision to specify the Dealer obligation for reporting in account statements any other applicable investor protection coverage, consistent with NI 31-103
5.3.2 Content of Account Statement	5.3.2	(d)	R. 3808.Client account statements	3808	(5)	14.14 Account statements	14.14	(5)(g)	R. 3851.Client account statements	3851	(5)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 3808.Client account statements	3808	(6)	No equivalent section (NES)	NES		R. 3851.Client account statements	3851	(6)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3808.Client account statements	3808	(7)	No equivalent section (NES)	NES		R. 3851.Client account statements	3851	(7)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3808.Client account statements	3808	(8)	No equivalent section (NES)	NES		R. 3851.Client account statements	3851	(8)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3808.Client account statements	3808	(9)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		Repeal the entire IDPC Rule subsection 3808(9), to align with the MFD Rules and NI 31-103
No equivalent section (NES)	NES		R. 3808.Client account statements	3808	(10)	No equivalent section (NES)	NES		R. 3851.Client account statements	3851	(9)	Adopt IDPC Rule provision with changes to remove duplicative language and mitigate rule inconsistencies
No equivalent section (NES)	NES		R. 3808.Client account statements	3808	(11)	No equivalent section (NES)	NES		R. 3851.Client account statements	3851	(10)	Adopt existing IDPC Rule provision
5.3.1 Delivery of Account Statement	5.3.1		R. 3809.Report on client positions held outside of the Dealer Member	3809	(1)	14.14.1 Additional statements	14.14.1		R. 3852.Report on client positions held outside of the Dealer Member	3852	(1)	Adopt IDPC Rule provision with streamlining edits, whereby most of the language describing the outside holdings concept has been moved to the amended outside holding definition. The provision limits the reporting requirement to retail clients only; mutual fund dealers can choose to rely on this limitation
5.3.2 Content of Account Statement	5.3.2	(c)(ii)(A)	R. 3809.Report on client positions held outside of the Dealer Member	3809	(2)(i)	14.14.1 Additional statements	14.14.1	(2)(a)	R. 3852.Report on client positions held outside of the Dealer Member	3852	(2)(i)	Adopt existing IDPC Rule provision
5.3.2 Content of Account Statement	5.3.2	(c)(ii)(B), (c)(ii)(E)	R. 3809.Report on client positions held outside of the Dealer Member	3809	(2)(ii)	14.14.1 Additional statements	14.14.1	(2)(b)	R. 3852.Report on client positions held outside of the Dealer Member	3852	(2)(ii)	Adopt existing IDPC Rule provision
5.3.2 Content of Account Statement	5.3.2	(c)(ii)(C)	R. 3809.Report on client positions held outside of the Dealer Member	3809	(2)(iii)(a)	14.14.2 Security position cost information	14.14.2	(2)	R. 3852.Report on client positions held outside of the Dealer Member	3852	(2)(iii)(a)	Adopt IDPC Rule provision with edits to clarify how the position cost information is reported, consistent with the MFD Rule provision and NI 31-103
5.3 Client Reporting	5.3	(c) "cost"	R. 3809.Report on client positions held outside of the Dealer Member	3809	(2)(iii)(b)	14.14.2 Security position cost information	14.14.2	(2)	R. 3852.Report on client positions held outside of the Dealer Member	3852	(2)(iii)(b)	Adopt existing IDPC Rule provision
5.3.2 Content of Account Statement	5.3.2	(a)	R. 3809.Report on client positions held outside of the Dealer Member	3809	(2)(iv)	14.14.2 Security position cost information	14.14.2	(3)	R. 3852.Report on client positions held outside of the Dealer Member	3852	(2)(iv)	Adopt existing IDPC Rule provision
5.3.2 Content of Account Statement	5.3.2	(c)(i), (c)(iii)(G)	R. 3809.Report on client positions held outside of the Dealer Member	3809	(2)(v)	14.14.1 Additional statements	14.14.1	(2)(e)	R. 3852.Report on client positions held outside of the Dealer Member	3852	(2)(v)	Adopt IDPC Rule provision with the changes to require reporting of the total values at the start and end of the reporting period consistent with the MFD Rule requirement
5.3.2 Content of Account Statement	5.3.2	(c)(ii)(D)	R. 3809.Report on client positions held outside of the Dealer Member	3809	(2)(vi)	14.14.2 Security position cost information	14.14.2	(2)(c)	R. 3852.Report on client positions held outside of the Dealer Member	3852	(2)(vi)	Adopt IDPC Rule provision with edits to reflect the replacement of the term 'cost' with 'position cost' for rule clarity
5.3.2 Content of Account Statement	5.3.2	(c)(ii)(H)	R. 3809.Report on client positions held outside of the Dealer Member	3809	(2)(vii)	14.14.1 Additional statements	14.14.1	(2)(f)	R. 3852.Report on client positions held outside of the Dealer Member	3852	(4)(i)	The IDPC Rule provision has been moved to the renumbered DC Rule clause 3852(4)(i) for better rule streamlining
5.3.2 Content of Account Statement	5.3.2	(d)	R. 3809.Report on client positions held outside of the Dealer Member	3809	(3)	14.14.1 Additional statements	14.14.1	(2)(h)	R. 3852.Report on client positions held outside of the Dealer Member	3852	(3)	Adopt existing IDPC Rule provision

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
No equivalent section (NES)	NES		R. 3809.Report on client positions held outside of the Dealer Member	3809	(4)(i)	No equivalent section (NES)	NES		R. 3852.Report on client positions held outside of the Dealer Member	3852	(4)(ii)	Adopt IDPC Rule provision with editorial improvements
No equivalent section (NES)	NES		R. 3809.Report on client positions held outside of the Dealer Member	3809	(4)(ii)	14.14.1 Additional statements	14.14.1	(2)(g)	R. 3852.Report on client positions held outside of the Dealer Member	3852	(4)(iii)	Adopt IDPC Rule provision with changes for added rule clarity and consistency
5.3.4 Performance Report	5.3.4		R. 3810.Performance report	3810	(1)	14.18 Investment performance report	14.18		R. 3853.Performance report	3853	(1)	Adopt IDPC Rule provision, which limits the reporting requirement to retail clients only; mutual fund dealers can choose to rely on this limitation
No equivalent section (NES)	NES		R. 3810.Performance report	3810	(1)(i)	14.18 Investment performance report	14.18	(6)	R. 3853.Performance report	3853	(1)(i)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 3810.Performance report	3810	(1)(ii)	14.18 Investment performance report	14.18	(6)	R. 3853.Performance report	3853	(1)(ii)	Adopt IDPC Rule provision with edits to remove redundant language and streamline drafting following the proposed changes to the outside holding definition
15 RULE 700 – PERFORMANCE REPORTING	700 General Requirements	(5)	R. 3810.Performance report	3810	(1)(iii)	14.18 Investment performance report	14.18	(6)	R. 3853.Performance report	3853	(1)(iii)	Adopt IDPC Rule provision with edits to remove redundant language and streamline drafting following the proposed changes to the outside holding definition
15 RULE 700 – PERFORMANCE REPORTING	700 General Requirements	(4)	R. 3810.Performance report	3810	(1)(iv)	14.18 Investment performance report	14.18	(5)	R. 3853.Performance report	3853	(1)(iv)	Adopt existing IDPC Rule provision
15 RULE 700 – PERFORMANCE REPORTING	700 Content of Performance Report	(1)	R. 3810.Performance report	3810	(2)(i)	14.19 Content of investment performance report	14.19		R. 3853.Performance report	3853	(2)(i)	Adopt IDPC Rule provision with edits to clarify the products within scope
15 RULE 700 – PERFORMANCE REPORTING	700 Content of Performance Report	1(d), (1.1)	R. 3810.Performance report	3810	(2)(i)(a)	14.19 Content of investment performance report	14.19	(1.1)	R. 3853.Performance report	3853	(2)(i)(a)	Adopt IDPC Rule provision with edits for added rule clarity and consistency
15 RULE 700 – PERFORMANCE REPORTING	700 Content of Performance Report	(1)(a)	R. 3810.Performance report	3810	(2)(i)(b)	14.19 Content of investment performance report	14.19	(1)(a)	R. 3853.Performance report	3853	(2)(i)(b)	Adopt IDPC Rule provision with edits for added rule clarity and consistency
15 RULE 700 – PERFORMANCE REPORTING	700 Content of Performance Report	(1)(b)	R. 3810.Performance report	3810	(2)(i)(c)	14.19 Content of investment performance report	14.19	(1)(b)	R. 3853.Performance report	3853	(2)(i)(c)	Adopt IDPC Rule provision with edits for added rule clarity and consistency
15 RULE 700 – PERFORMANCE REPORTING	700 Content of Performance Report	(1)	R. 3810.Performance report	3810	(2)(ii)	14.19 Content of investment performance report	14.19		R. 3853.Performance report	3853	(2)(ii)	Adopt IDPC Rule provision with edits to clarify the products within scope
15 RULE 700 – PERFORMANCE REPORTING	700 Content of Performance Report	1(d), (1.1)	R. 3810.Performance report	3810	(2)(ii)(a)	14.19 Content of investment performance report	14.19	(1.1)	R. 3853.Performance report	3853	(2)(ii)(a)	Adopt IDPC Rule provision with edits for added rule clarity and consistency
15 RULE 700 – PERFORMANCE REPORTING	700 Content of Performance Report	(1)(c)	R. 3810.Performance report	3810	(2)(ii)(b)	14.19 Content of investment performance report	14.19	(1)(c)	R. 3853.Performance report	3853	(2)(ii)(b)	Adopt IDPC Rule provision with edits for added rule clarity and consistency
15 RULE 700 – PERFORMANCE REPORTING	700 Content of Performance Report	(1)	R. 3810.Performance report	3810	(2)(iii)	14.19 Content of investment performance report	14.19		R. 3853.Performance report	3853	(2)(iii)	Adopt IDPC Rule provision with edits to clarify the products within scope
15 RULE 700 – PERFORMANCE REPORTING	700 Content of Performance Report	1(d), (1.1)	R. 3810.Performance report	3810	(2)(iii)(a)	14.19 Content of investment performance report	14.19	(1.1)	R. 3853.Performance report	3853	(2)(iii)(a)	Adopt IDPC Rule provision with edits for added rule clarity and consistency
15 RULE 700 – PERFORMANCE REPORTING	700 Content of Performance Report	(1)(c)	R. 3810.Performance report	3810	(2)(iii)(b)	14.19 Content of investment performance report	14.19	(1)(c)	R. 3853.Performance report	3853	(2)(iii)(b)	Adopt IDPC Rule provision with edits for added rule clarity and consistency
5.3.4 Performance Report	5.3.4	(ii)	R. 3810.Performance report	3810	(2)(iv)	14.19 Content of investment performance report	14.19		R. 3853.Performance report	3853	(2)(iv)	Adopt IDPC Rule provision with edits to clarify the products within scope

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
5.3.4 Performance Report / 15 RULE 700 – PERFORMANCE REPORTING	5.3.4 / 700 Content of Performance Report	5.3.4 (ii) / 700 Content of Performance Report (1)(f), (1.2)	R. 3810.Performance report	3810	(2)(iv)(a)	14.19 Content of investment performance report	14.19	(1)(g)	R. 3853.Performance report	3853	(2)(iv)(a)	Adopt IDPC Rule provision, and the one formula approach to calculating the required value, with edits to clarify the products within scope
5.3.4 Performance Report / 15 RULE 700 – PERFORMANCE REPORTING	5.3.4 / 700 Content of Performance Report	5.3.4 (i) / 700 Content of Performance Report (1)(e)	R. 3810.Performance report	3810	(2)(iv)(b)	14.19 Content of investment performance report	14.19	(1)(f)	R. 3853.Performance report	3853	(2)(iv)(b)	Adopt IDPC Rule provision with edits for added rule clarity and consistency
5.3.4 Performance Report / 15 RULE 700 – PERFORMANCE REPORTING	5.3.4 / 700 Content of Performance Report	5.3.4 (iii) / 700 Content of Performance Report (1)(g), (2)	R. 3810.Performance report	3810	(2)(v)	14.19 Content of investment performance report	14.19	(1)(i), (2), (3)	R. 3853.Performance report	3853	(2)(v)	Adopt IDPC Rule provision with editorial improvements
15 RULE 700 – PERFORMANCE REPORTING	700 Content of Performance Report	(1)(h)	R. 3810.Performance report	3810	(2)(vi)	14.19 Content of investment performance report	14.19	(1)(j)	R. 3853.Performance report	3853	(2)(vi)	Adopt existing IDPC Rule provision
15 RULE 700 – PERFORMANCE REPORTING	700 Presentation	(4)	R. 3810.Performance report	3810	(3)	14.19 Content of investment performance report	14.19	(5)	R. 3853.Performance report	3853	(3)	Adopt existing IDPC Rule provision
5.3.4 Performance Report	5.3.4		R. 3810.Performance report	3810	(4)(i)	14.18 Investment performance report	14.18	(1)	R. 3853.Performance report	3853	(4)(i)	Adopt existing MFD Rule provision
15 RULE 700 – PERFORMANCE REPORTING	700 Content of Performance Report		R. 3810.Performance report	3810	(4)(ii)	14.19 Content of investment performance report	14.19		No equivalent section (NES)	NES		Not bring forward provisions that strictly apply to the performance reports prepared for the year 2016, because they are now redundant
15 RULE 700 – PERFORMANCE REPORTING	700 Content of Performance Report	(1.1), (1.2.)	R. 3810.Performance report	3810	(4)(iii)(a)	14.19 Content of investment performance report	14.19	(1.1)	R. 3853.Performance report	3853	(4)(ii)(a)	Adopt existing IDPC Rule provision
15 RULE 700 – PERFORMANCE REPORTING	700 Content of Performance Report	(3.1)	R. 3810.Performance report	3810	(4)(iii)(b)	14.19 Content of investment performance report	14.19	(1.2)	R. 3853.Performance report	3853	(4)(ii)(b)	Adopt existing IDPC Rule provision
15 RULE 700 – PERFORMANCE REPORTING	700 General Requirements	(1)	R. 3810.Performance report	3810	(5)	14.18 Investment performance report	14.18	(2)	R. 3853.Performance report	3853	(5)	Adopt IDPC Rule provision with edits to remove redundant language and streamline drafting
No equivalent section (NES)	NES		R. 3810.Performance report	3810	(6)	14.18 Investment performance report	14.18	(3)	R. 3853.Performance report	3853	(6)	Adopt IDPC Rule provision with edits to remove redundant language and streamline drafting
15 RULE 700 – PERFORMANCE REPORTING	700 General Requirements	(2)	R. 3810.Performance report	3810	(7)	14.18 Investment performance report	14.18	(4)	R. 3853.Performance report	3853	(7)	Adopt IDPC Rule provision with edits to remove redundant language and streamline drafting
5.3.5 Delivery of Report on Charges and Other Compensation and Performance Report	5.3.5		R. 3810.Performance report	3810	(8)(i)	14.20 Delivery of report on charges and other compensation and investment performance report	14.20	(1)	R. 3853.Performance report	3853	(8)(i)	Adopt existing IDPC Rule provision
15 RULE 700 – PERFORMANCE REPORTING	700 General Requirements	(3)	R. 3810.Performance report	3810	(8)(ii)	No equivalent section (NES)	NES		R. 3853.Performance report	3853	(8)(ii)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3810.Performance report	3810	(9)	No equivalent section (NES)	NES		R. 3853.Performance report	3853	(9)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3810.Performance report	3810	(10)	No equivalent section (NES)	NES		R. 3853.Performance report	3853	(10)	Adopt existing IDPC Rule provision
15 RULE 700 – PERFORMANCE REPORTING	700 Presentation	(5)	No equivalent section (NES)	NES		14.19 Content of investment performance report	14.19	(6)	R. 3853.Performance report	3853	(11)	Adopt MFD Rule provision to clarify the calculation requirements for performance reports prepared for a period shorter than 12-months,

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
5.3.3 Report on Charges and Other Compensation	5.3.3		R. 3811.Fee/charge report	3811	(1)	14.17 Report on charges and other compensation	14.17		R. 3854.Fee/charge report	3854	(1)	Adopt IDPC Rule provision with edits for added rule clarity and consistency; the deleted text has been moved to the proposed subsection 3854(7). This provision limits the reporting requirement to retail clients only; mutual fund dealers can choose to rely on this limitation
No equivalent section (NES)	NES		R. 3811.Fee/charge report	3811	(1)(i)	No equivalent section (NES)	NES		R. 3854.Fee/charge report	3854	(1)(i)	Adopt IDPC Rule provision with edits for added rule clarity
No equivalent section (NES)	NES		R. 3811.Fee/charge report	3811	(1)(ii)	No equivalent section (NES)	NES		R. 3854.Fee/charge report	3854	(1)(ii)	Adopt IDPC Rule provision with edits to remove redundant language and streamline drafting
No equivalent section (NES)	NES		R. 3811.Fee/charge report	3811	(1)(iii)	No equivalent section (NES)	NES		R. 3854.Fee/charge report	3854	(1)(iii)	Adopt IDPC Rule provision with editorial changes
5.3.3 Report on Charges and Other Compensation	5.3.3	(1)(a)	R. 3811.Fee/charge report	3811	(2)(i)	14.17 Report on charges and other compensation	14.17	(1)(a)	R. 3854.Fee/charge report	3854	(2)(i)	Adopt existing IDPC Rule provision
5.3.3 Report on Charges and Other Compensation	5.3.3	(1)(b)	R. 3811.Fee/charge report	3811	(2)(ii)	14.17 Report on charges and other compensation	14.17	(1)(b)	R. 3854.Fee/charge report	3854	(2)(ii)	Adopt IDPC Rule provision with editorial changes
5.3.3 Report on Charges and Other Compensation	5.3.3	(1)(b)	R. 3811.Fee/charge report	3811	(2)(iii)	14.17 Report on charges and other compensation	14.17	(1)(b)	R. 3854.Fee/charge report	3854	(2)(iii)	Adopt IDPC Rule provision with editorial changes
5.3.3 Report on Charges and Other Compensation	5.3.3	(1)(c)	R. 3811.Fee/charge report	3811	(2)(iv)	14.17 Report on charges and other compensation	14.17	(1)(c)	R. 3854.Fee/charge report	3854	(2)(iv)	Adopt IDPC Rule provision with edits to clarify the products within scope
5.3.3 Report on Charges and Other Compensation	5.3.3	(1)(c)	R. 3811.Fee/charge report	3811	(2)(v)	14.17 Report on charges and other compensation	14.17	(1)(c)	R. 3854.Fee/charge report	3854	(2)(v)	Adopt IDPC Rule provision with editorial changes
5.3.3 Report on Charges and Other Compensation	5.3.3	(1)(d)	R. 3811.Fee/charge report	3811	(2)(vi)	14.17 Report on charges and other compensation	14.17	(1)(d)	R. 3854.Fee/charge report	3854	(2)(vi)	Adopt existing IDPC Rule provision
5.3.3 Report on Charges and Other Compensation	5.3.3	(1)(e)	R. 3811.Fee/charge report	3811	(2)(vii)	14.17 Report on charges and other compensation	14.17	(1)(e)	R. 3854.Fee/charge report	3854	(2)(vii)	Adopt existing IDPC Rule provision
5.3.3 Report on Charges and Other Compensation	5.3.3	(1)(f)	R. 3811.Fee/charge report	3811	(2)(viii)	14.17 Report on charges and other compensation	14.17	(1)(g)	R. 3854.Fee/charge report	3854	(2)(viii)	Adopt IDPC Rule provision with editorial changes
5.3.3 Report on Charges and Other Compensation	5.3.3	(1)(g)	R. 3811.Fee/charge report	3811	(2)(ix)	14.17 Report on charges and other compensation	14.17	(1)(h)	R. 3854.Fee/charge report	3854	(2)(ix)	Adopt existing IDPC Rule provision
5.3.3 Report on Charges and Other Compensation	5.3.3	(1)	R. 3811.Fee/charge report	3811	(1)	14.17 Report on charges and other compensation	14.17	(1)	R. 3854.Fee/charge report	3854	(7)	Bring existing IDPC Rule requirement into this new provision for added rule clarity and consistency
5.3.3 Report on Charges and Other Compensation	5.3.3	(2)	R. 3811.Fee/charge report	3811	(3)	14.17 Report on charges and other compensation	14.17	(2)	R. 3854.Fee/charge report	3854	(8)	Adopt IDPC Rule provision with edits to remove redundant language and streamline drafting
No equivalent section (NES)	NES		R. 3811.Fee/charge report	3811	(4)	No equivalent section (NES)	14.17	(3)	R. 3854.Fee/charge report	3854	(9)	Adopt IDPC Rule provision with edits to remove redundant language and streamline drafting
5.3.3 Report on Charges and Other Compensation	5.3.3	(3)	R. 3811.Fee/charge report	3811	(5)	14.17 Report on charges and other compensation	14.17	(4)	R. 3854.Fee/charge report	3854	(10)	Adopt IDPC Rule provision with edits to remove redundant language and streamline drafting
5.3.3 Report on Charges and Other Compensation	5.3.3	(3)(a)	R. 3811.Fee/charge report	3811	(5)(i)	14.17 Report on charges and other compensation	14.17	(4)(a)	R. 3854.Fee/charge report	3854	(10)(i)	Adopt existing IDPC Rule provision

Existing MFRD			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
5.3.3 Report on Charges and Other Compensation	5.3.3	(3)(b)	R. 3811.Fee/charge report	3811	(5)(ii)	14.17 Report on charges and other compensation	14.17	(4)(b)	R. 3854.Fee/charge report	3854	(10)(ii)	Adopt existing IDPC Rule provision
5.3.5 Delivery of Report on Charges and Other Compensation and Performance Report	5.3.5		R. 3811.Fee/charge report	3811	(6)(i)	No equivalent section (NES)	NES		R. 3854.Fee/charge report	3854	(11)(i)	Adopt existing IDPC Rule provision
5.3.3 Report on Charges and Other Compensation	5.3.3	(4)	R. 3811.Fee/charge report	3811	(6)(ii)	No equivalent section (NES)	NES		R. 3854.Fee/charge report	3854	(11)(ii)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3811.Fee/charge report	3811	(7)	No equivalent section (NES)	NES		R. 3854.Fee/charge report	3854	(12)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3811.Fee/charge report	3811	(8)	No equivalent section (NES)	NES		R. 3854.Fee/charge report	3854	(13)	Adopt existing IDPC Rule provision
5.3.3 Report on Charges and Other Compensation	5.3.3	(5)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3854.Fee/charge report	3854	(14)	New provision to clarify the Dealer reporting responsibility with regards to fees and charges paid by clients
No equivalent section (NES)	NES		R. 3812.Secondary or subsidiary records	3812	(1)(i)	No equivalent section (NES)	NES		R. 3813.Secondary or subsidiary records	3813	(1)(i)	Adopt IDPC Rule provision with edits to clarify the products within scope
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 4 -CASH AND SECURITIES	Trust accounts for client funds 4.	R. 3812.Secondary or subsidiary records	3812	(1)(ii)	No equivalent section (NES)	NES		R. 3813.Secondary or subsidiary records	3813	(1)(ii)	Adopt IDPC Rule provision with changes to clarify the Dealer recordkeeping responsibility with regards to interest owned and paid to clients, in alignment with the MFD Rules
No equivalent section (NES)	NES		R. 3812.Secondary or subsidiary records	3812	(1)(iii)	No equivalent section (NES)	NES		R. 3813.Secondary or subsidiary records	3813	(1)(iii)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 3812.Secondary or subsidiary records	3812	(1)(iv)	No equivalent section (NES)	NES		R. 3813.Secondary or subsidiary records	3813	(1)(iv)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3812.Secondary or subsidiary records	3812	(1)(v)	No equivalent section (NES)	NES		R. 3813.Secondary or subsidiary records	3813	(1)(v)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 3812.Secondary or subsidiary records	3812	(1)(vi)	No equivalent section (NES)	NES		R. 3813.Secondary or subsidiary records	3813	(1)(vi)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 3813. Securities and precious metals bullion record	3813	(1)	No equivalent section (NES)	NES		R. 3814.Securities, precious metals bullion and similar investment products records	3814	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 3813. Securities and precious metals bullion record	3813	(2)	No equivalent section (NES)	NES		R. 3814.Securities, precious metals bullion and similar investment products records	3814	(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3814.Derivatives record	3814		No equivalent section (NES)	NES		R. 3815.Derivatives record	3815		Adopt IDPC Rule provisions
5.1 Requirement for Records	(b)		R. 3815. Memoranda of orders, transactions and other instructions	3815	(1)	No equivalent section (NES)	NES		R. 3816.Memoranda of orders, transactions and other instructions	3816	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
5.1 Requirement for Records	5.1	(b)(i)	R. 3815. Memoranda of orders, transactions and other instructions	3815	(1)(i)	No equivalent section (NES)	NES		R. 3816.Memoranda of orders, transactions and other instructions	3816	(1)(i)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1	(b)(ii)	R. 3815. Memoranda of orders, transactions and other instructions	3815	(1)(ii)	No equivalent section (NES)	NES		R. 3816.Memoranda of orders, transactions and other instructions	3816	(1)(ii)	Adopt existing IDPC Rule provision

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
5.1 Requirement for Records	5.1	(b)(iii)	R. 3815. Memoranda of orders, transactions and other instructions	3815	(1)(iii)	No equivalent section (NES)		NES	R. 3816.Memoranda of orders, transactions and other instructions	3816	(1)(iii)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3815. Memoranda of orders, transactions and other instructions	3815	(1)(iv)	No equivalent section (NES)		NES	R. 3816.Memoranda of orders, transactions and other instructions	3816	(1)(iv)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1	(b)(iii)	R. 3815. Memoranda of orders, transactions and other instructions	3815	(1)(v)	No equivalent section (NES)		NES	R. 3816.Memoranda of orders, transactions and other instructions	3816	(1)(v)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1	(b)(iii)	R. 3815. Memoranda of orders, transactions and other instructions	3815	(1)(vi)	No equivalent section (NES)		NES	R. 3816.Memoranda of orders, transactions and other instructions	3816	(1)(vi)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3815. Memoranda of orders, transactions and other instructions	3815	(1)(vii)	No equivalent section (NES)		NES	R. 3816.Memoranda of orders, transactions and other instructions	3816	(1)(vii)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3815. Memoranda of orders, transactions and other instructions	3815	(1)(viii)	No equivalent section (NES)		NES	R. 3816.Memoranda of orders, transactions and other instructions	3816	(1)(viii)	Adopt existing IDPC Rule provision
5.1 Requirement for Records	5.1	(b)(iv)	No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3816.Memoranda of orders, transactions and other instructions	3816	(1)(ix)	Adopt MFD Rule provision to clarify the requirement for Dealers to keep evidence of having informed client of fees and charges
5.1 Requirement for Records	5.1	(c)	R. 3815. Memoranda of orders, transactions and other instructions	3815	(2)	No equivalent section (NES)		NES	R. 3816.Memoranda of orders, transactions and other instructions	3816	(2)	Adopt existing IDPC Rule provision
5.4 Trade Confirmation	5.4.1		R. 3816.Trade confirmations	3816	(1)	14.12 Content and delivery of trade confirmation		14.12(1)	R. 3855.Transaction confirmations	3855	(1)	Adopt IDPC Rule provision amended to bring it at a principles level and also clarify and streamline terminology around the products and transactions to which the requirement applies
5.4 Trade Confirmation	5.4.3	(f)	No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3855.Transaction confirmations	3855	(2)(i)(a)	Adopt existing MFD Rule requirement with edits for consistency with the proposed DC Rule section 3850 and regulatory / industry practices
5.4 Trade Confirmation	5.4.3	(j)	No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3855.Transaction confirmations	3855	(2)(i)(b)	Adopt existing MFD Rule requirement with edits for consistency with the proposed DC Rule section 3850 and regulatory / industry practices
5.4 Trade Confirmation	5.4.3	(k)	R. 3816.Trade confirmations	3816	(2)	14.12 Content and delivery of trade confirmation		14.12(1)(f)	R. 3855.Transaction confirmations	3855	(2)(i)(d)	Adopt existing IDPC Rule requirement with edits for rule clarity and consistency
No equivalent section (NES)	NES		R. 3816.Trade confirmations	3816	(2)	No equivalent section (NES)		NES	R. 3855.Transaction confirmations	3855	(2)(i)(e)	Adopt existing IDPC Rule requirement
5.4 Trade Confirmation	5.4.3	(m)	R. 3816.Trade confirmations	3816	(2)	14.12 Content and delivery of trade confirmation		14.12(1)(g)	R. 3855.Transaction confirmations	3855	(2)(i)(f)	Adopt existing IDPC Rule requirement with edits to streamline terminology
5.4 Trade Confirmation	5.4.3	(i),(l)	R. 3816.Trade confirmations	3816	(2)	14.12 Content and delivery of trade confirmation		14.12(1)(e)	R. 3855.Transaction confirmations	3855	(2)(i)(g)	Adopt existing IDPC Rule requirement with edits to align with the MFD Rule requirement for disclosure of the trade date (even when executed outside of a marketplace)
5.4 Trade Confirmation	5.4.3	(e)	No equivalent section (NES)	NES		14.12 Content and delivery of trade confirmation		14.12(1)(c)	R. 3855.Transaction confirmations	3855	(2)(i)(h)	Adopt existing MFD Rule provision, which adds clarity to our requirements in alignment with NI 31-103 requirements and industry practices
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 3855.Transaction confirmations	3855	(2)(i)(i)	New rule provision to specify the existing requirement around the IPF disclosure in trade confirmations
5.4 Trade Confirmation	5.4.3		R. 3816.Trade confirmations	3816	(2)(i)	14.12 Content and delivery of trade confirmation		14.12(1)	R. 3855.Transaction confirmations	3855	(2)(ii)	Adopt IDPC Rule provision with edits to clarify the products within scope

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
5.4 Trade Confirmation	5.4.3	(a)	R. 3816.Trade confirmations	3816	(2)(i)(a)	14.12 Content and delivery of trade confirmation	14.12	(1)(a)	R. 3855.Transaction confirmations	3855	(2)(ii)(a)	Adopt existing IDPC Rule provision
5.4 Trade Confirmation	5.4.3	(b)	R. 3816.Trade confirmations	3816	(2)(i)(b)	14.12 Content and delivery of trade confirmation	14.12	(1)(b)	R. 3855.Transaction confirmations	3855	(2)(ii)(b)	Adopt IDPC Rule provision with editorial improvements
5.4 Trade Confirmation	5.4.3	(g)	R. 3816.Trade confirmations	3816	(2)(i)(c)	14.12 Content and delivery of trade confirmation	14.12	(1)(d)	R. 3855.Transaction confirmations	3855	(2)(i)(c)	Adopt IDPC Rule provision, moved to new DC Rule subclause 3855(2)(i)(c)
5.4 Trade Confirmation	5.4.3	(h)	R. 3816.Trade confirmations	3816	(2)(i)(d)	No equivalent section (NES)	NES		R. 3855.Transaction confirmations	3855	(2)(ii)(c)	Adopt IDPC Rule provision with edits to streamline terminology
No equivalent section (NES)	NES		R. 3816.Trade confirmations	3816	(2)(ii)	No equivalent section (NES)	NES		R. 3855.Transaction confirmations	3855	(2)(iii)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3816.Trade confirmations	3816	(2)(iii)	No equivalent section (NES)	NES		R. 3855.Transaction confirmations	3855	(2)(iv)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3816.Trade confirmations	3816	(2)(iv)	No equivalent section (NES)	NES		R. 3855.Transaction confirmations	3855	(2)(v)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3816.Trade confirmations	3816	(2)(v)(a)	No equivalent section (NES)	NES		R. 3855.Transaction confirmations	3855	(2)(i)(h)	Not bring forward the IDPC Rule provision, because this requirement is already captured under DC Rule subclause 3855(2)(i)(h)
No equivalent section (NES)	NES		R. 3816.Trade confirmations	3816	(2)(v)(b)	No equivalent section (NES)	NES		R. 3855.Transaction confirmations	3855	(4)(i)	Adopt IDPC Rule provision which has been moved to DC Rule clause 3855(4)(i) as an exemption provision
5.4 Trade Confirmation	5.4.3	(c), (d)	R. 3816.Trade confirmations	3816	(2)(vi)	14.12 Content and delivery of trade confirmation	14.12	(1)(b.1), (1)(c.1)	R. 3855.Transaction confirmations	3855	(2)(vi)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 3816.Trade confirmations	3816	(2)(vii)	14.12 Content and delivery of trade confirmation	14.12	(1)(b.1), (1)(c.1)	R. 3855.Transaction confirmations	3855	(2)(vii)	Adopt IDPC Rule provision with edits to clarify the products within scope
5.4 Trade Confirmation	5.4.3	(n)	R. 3816.Trade confirmations	3816	(2)(viii)	14.12 Content and delivery of trade confirmation	14.12	(1)(b.1), (1)(c.1)	R. 3855.Transaction confirmations	3855	(2)(viii)	Adopt IDPC Rule provision with edits to clarify the products within scope
5.4 Trade Confirmation	5.4.3	(n)	R. 3816.Trade confirmations	3816	(2)(ix)	14.12 Content and delivery of trade confirmation	14.12	(3)	R. 3855.Transaction confirmations	3855	(4)(ii)	Adopt IDPC Rule provision, which has been moved to DC Rule clause 3855(4)(ii) as an exemption provision and edited to clarify that this exemption applies to investment products, in general, on equal grounds
No equivalent section (NES)	NES		R. 3816.Trade confirmations	3816	(2)(x)	14.12 Content and delivery of trade confirmation	14.12	(1)	R. 3855.Transaction confirmations	3855	(3)(i)	Adopt IDPC Rule provision with edits to remove redundant language and enhance drafting clarity and consistency
No equivalent section (NES)	NES		R. 3816.Trade confirmations	3816	(2)(x)(b)	No equivalent section (NES)	NES		R. 3855.Transaction confirmations	3855	(3)(ii)	Adopt IDPC Rule provision with editorial changes
No equivalent section (NES)	NES		R. 3816.Trade confirmations	3816	(2)(x)(c)	No equivalent section (NES)	NES		R. 3855.Transaction confirmations	3855	(3)(iii)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3816.Trade confirmations	3816	(2)(x)(d)	No equivalent section (NES)	NES		R. 3855.Transaction confirmations	3855	(3)(iv)	Adopt existing IDPC Rule provision
5.4 Trade Confirmation	5.4.1		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3855.Transaction confirmations	3855	(3)(v)	Adopt MFD Rule provision

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
5.4 Trade Confirmation	5.4.2		No equivalent section (NES)	NES		14.13 Confirmations for certain automatic plans	14.13		R. 3855.Transaction confirmations	3855	(3)(vi)	Adopt MFD Rule provision, which would also align the rules with NI 31-103
No equivalent section (NES)	NES		R. 3817.Options and similar derivatives in which the Dealer Member has an interest	3817	(1)	No equivalent section (NES)	NES		R. 3817.Options and similar derivatives in which the Dealer Member has an interest	3817	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3818.Margin call records	3818	(1)	No equivalent section (NES)	NES		R. 3818.Margin call records	3818	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3819.Account transfer records	3819	(1)	No equivalent section (NES)	NES		R. 3819.Account transfer records	3819	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3820. – 3834. Reserved.	3820 – 3834		No equivalent section (NES)	NES		R. 3820. – 3849. Reserved.	3820 – 3849		Revised reserved sections
5.3 Client Reporting	(1)	(c) "cost"	R. 3835.Option of earlier date	3835	(1)	14.14.2 Security position cost information	14.14.2		R. 3856.Option of earlier date	3856	(1)	Adopt IDPC Rule provision with editorial corrections
15 RULE 700 – PERFORMANCE REPORTING	700 Content of Performance Report	(1.1), (1.2), (3)	R. 3835.Option of earlier date	3835	(2)	14.19 Content of investment performance report	14.19		R. 3856.Option of earlier date	3856	(2)	Adopt IDPC Rule provision with editorial corrections and improvements
No equivalent section (NES)	NES		R. 3835.Option of earlier date	3835	(3)	No equivalent section (NES)	NES		R. 3856.Option of earlier date	3856	(3)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3835.Option of earlier date	3835	(4)	No equivalent section (NES)	NES		R. 3856.Option of earlier date	3856	(4)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 3845.Timing of the sending of documents to clients	3845	(1)	No equivalent section (NES)	NES		R. 3857. Delivery of documents to clients	3857	(1)	Adopt existing IDPC Rule provision, with modifications to set out e-delivery as the default delivery format under Rule 3800.
5.3.5 Delivery of Report on Charges and Other Compensation and Performance Report	5.3.5	(1)	R. 3845.Timing of the sending of documents to clients	3845	(2)	14.20 Delivery of report on charges and other compensation and investment performance report	14.20	(1)	R. 3857. Delivery of documents to clients	3857	(4)	Adopt IDPC Rule provision enhanced to clarify the delivery options for the annual reports to clients, in alignment with the MFD Rules and NI 31-103
5.3.1 Delivery of Account Statement	5.3.1		R. 3845.Timing of the sending of documents to clients	3845	(3)(i)	14.14.1 Additional statements	14.14.1	(4)	R. 3857. Delivery of documents to clients	3857	(2)	Adopt IDPC Rule provision enhanced to provide delivery alternatives for account statements and outside holding reports, in alignment with the MFD Rules and NI 31-103, subject to the proposed rule requisites
5.3.5 Delivery of Report on Charges and Other Compensation and Performance Report	5.3.5	(1)	R. 3845.Timing of the sending of documents to clients	3845	(3)(ii)	14.20 Delivery of report on charges and other compensation and investment performance report	14.20	(1)	R. 3857. Delivery of documents to clients	3857	(4)	Adopt IDPC Rule provision enhanced to clarify the delivery options for the annual reports to clients, in alignment with the MFD Rules and NI 31-103
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3857. Delivery of documents to clients	3857	(3)	New rule provision to codify CISO's approach and practice regarding the consolidation of account statements and outside holding reports
5.3.6 Exempt Market Dealers and Scholarship Plan Dealers – Client Reporting	5.3.6		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 3860. Exempt Market Dealers and Scholarship Plan Dealers	3860	(1)	Adopt the MFD Rule provision
No equivalent section (NES)	NES		R. 3846. – 3899. Reserved.	3846 – 3899		No equivalent section (NES)	NES		R. 3861. – 3899. Reserved.	3861 – 3899		Revised reserved sections
No equivalent section (NES)	NES		R. 4101.Introduction	4101	(1)	No equivalent section (NES)	NES		R. 4101.Introduction	4101	(1)	Adopt a revised version of existing IDPC Rule introduction section with modified section reference
No equivalent section (NES)	NES		R. 4102. – 4109. Reserved.	4102 – 4109		No equivalent section (NES)	NES		R. 4102. – 4109. Reserved.	4102 – 4109		Adopt existing IDPC Rule reserved section

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 4110.Introduction	4110	(1)(i)	New DC Rule Introduction section
No equivalent section (NES)	NES		R. 4110.Introduction	4110	(1)(i)-(v)	No equivalent section (NES)	NES		R. 4110.Introduction	4110	(1)(ii)-(vi)	Adopt renumbered IDPC Introduction subsection
3.1 Capital	3.1.1 Minimum Levels	(a)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 4111.Minimum capital levels	4111	(1)	New subsection to codify minimum capital requirements
3.1 Capital	3.1.1 Minimum Levels	(a)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 4111.Minimum capital levels	4111	(2)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
3.1 Capital	3.1.1 Minimum Levels	(a)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 4111.Minimum capital levels	4111	(3)(i)(a)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
3.1 Capital	3.1.1 Minimum Levels	(a)	No equivalent section (NES)	NES		12.1 Capital requirements	(3)	(b)	R. 4111.Minimum capital levels	4111	(3)(i)(b)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
3.1 Capital	3.1.1 Minimum Levels	(a)	No equivalent section (NES)	NES		12.1 Capital requirements	(3)	(b)	R. 4111.Minimum capital levels	4111	(3)(i)(c)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
3.1 Capital	3.1.1 Minimum Levels	(b)	No equivalent section (NES)	NES		12.1 Capital requirements	(3)	(c)	R. 4111.Minimum capital levels	4111	(3)(i)(d)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
3.1 Capital	3.1.1 Minimum Levels	(a)	No equivalent section (NES)	NES		12.1 Capital requirements	(3)	(b)	R. 4111.Minimum capital levels	4111	(3)(i)(e)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
No equivalent section (NES)	NES		No equivalent section (NES)	NES		12.1 Capital requirements	(3)	(b)	R. 4111.Minimum capital levels	4111	(3)(i)(f)	New DC Rule provision setting out minimum capital amount for Level 4 Dealers engaged in certain activities
No equivalent section (NES)	NES		No equivalent section (NES)	NES		12.1 Capital requirements	(3)	(b)	R. 4111.Minimum capital levels	4111	(3)(ii)(a)	New DC Rule provision to codify Investment Dealer Member's minimum capital amount
No equivalent section (NES)	NES		No equivalent section (NES)	NES		12.1 Capital requirements	(3)	(b)	R. 4111.Minimum capital levels	4111	(3)(ii)(b)	New DC Rule provision to codify Investment Dealer Member's minimum capital amount
3.1 Capital	3.1.1 Minimum Levels	(a)	R. 4111.Maintaining a positive risk adjusted capital amount	4111	(1)	12.1 Capital requirements	(2)		R. 4112.Maintaining a positive risk adjusted capital amount	4112	(1)	Adopt renumbered IDPC Rule provision.
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 2 - CAPITAL ADEQUACY	4.	R. 4112.Negative risk adjusted capital and other early warning test failure situations	4112	(1)(i)	No equivalent section (NES)	NES		R. 4113.Negative risk adjusted capital and other early warning test failure situations	4113	(1)(i)	Adopt renumbered IDPC Rule provision.
3.1 Capital	3.1.2 Notice		R. 4112.Negative risk adjusted capital and other early warning test failure situations	4112	(1)(ii)	12.1 Capital requirements	(1)		R. 4113.Negative risk adjusted capital and other early warning test failure situations	4113	(1)(ii)	Adopt renumbered IDPC Rule provision.
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 2 - CAPITAL ADEQUACY	4.	R. 4112.Negative risk adjusted capital and other early warning test failure situations	4112	(1)(iii)-(iv)	No equivalent section (NES)	NES		R. 4113.Negative risk adjusted capital and other early warning test failure situations	4113	(1)(iii)-(iv)	Adopt renumbered IDPC Rule provision.
3.2.2 Member Capital	3.2.2	(a)	R. 4113.Calculating current risk adjusted capital amount - general requirements	4113	(1)	No equivalent section (NES)	NES		R. 4114.Calculating current risk adjusted capital amount - general requirements	4114	(1)	Adopt renumbered IDPC Rule provision.
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 2 - CAPITAL ADEQUACY	1.	R. 4113.Calculating current risk adjusted capital amount - general requirements	4113	(2)	No equivalent section (NES)	NES		R. 4114.Calculating current risk adjusted capital amount - general requirements	4114	(2)	Adopt renumbered IDPC Rule provision.

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 2 - CAPITAL ADEQUACY	3. (a)-(c)	R. 4114.Calculating current capital position - weekly documentation	4114	(1)(i)-(iii)	No equivalent section (NES)		NES	R. 4115.Calculating current capital position	4115	(1)(i)-(iii)	Adopt a revised version of existing IDPC Rule removing reference to weekly documentation.
No equivalent section (NES)	NES		R. 4114.Calculating current capital position - weekly documentation	4114	(1)(iv)-(v)	No equivalent section (NES)		NES	R. 4115.Calculating current capital position	4115	(1)(iv)-(v)	Adopt a revised version of existing IDPC Rule removing reference to weekly documentation.
No equivalent section (NES)	NES		R. 4114.Calculating current capital position - weekly documentation	4114	(1) preamble	No equivalent section (NES)		NES	R. 4115.Calculating current capital position	4115	(2)(i)	Adopt a revised version of existing IDPC Rule provision to include Level 4 Dealers
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 2 - CAPITAL ADEQUACY	3. preamble	No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 4115.Calculating current capital position	4115	(2)(ii)	Adopt a revised version of existing MFD Rule provision to increase frequency of capital calculation and limit scope to Level 1, 2 and 3 Dealers
No equivalent section (NES)	NES		R. 4115.Calculating current capital position - monthly documentation and reconciliation	4115	(1)(i)	No equivalent section (NES)		NES	R. 4116.Calculating current capital position - monthly documentation and reconciliation	4116	(1)	Adopt renumbered IDPC Rule provision.
No equivalent section (NES)	NES		R. 4115.Calculating current capital position - monthly documentation and reconciliation	4115	(2)	No equivalent section (NES)		NES	R. 4116.Calculating current capital position - monthly documentation and reconciliation	4116	(2)	Adopt renumbered IDPC Rule provision.
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 2 - CAPITAL ADEQUACY	5.	R. 4115.Calculating current capital position - monthly documentation and reconciliation	4115	(3)	No equivalent section (NES)		NES	R. 4116.Calculating current capital position - monthly documentation and reconciliation	4116	(3)	Adopt renumbered IDPC Rule provision.
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 2 - CAPITAL ADEQUACY	Paragraph 2	R. 4116.Dealer Member capital adequacy reporting system - adequate policies and procedures	4116	(1)(i)	No equivalent section (NES)		NES	R. 4117.Dealer Member capital adequacy reporting system - adequate policies and procedures	4117	(1)(i)	Adopt renumbered IDPC Rule provision.
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 2 - CAPITAL ADEQUACY	Paragraph 2	R. 4116.Dealer Member capital adequacy reporting system - adequate policies and procedures	4116	(1)(ii)(a)	No equivalent section (NES)		NES	R. 4117.Dealer Member capital adequacy reporting system - adequate policies and procedures	4117	(1)(ii)(a)	Adopt renumbered IDPC Rule provision.
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 2 - CAPITAL ADEQUACY	2.	R. 4116.Dealer Member capital adequacy reporting system - adequate policies and procedures	4116	(1)(ii)(b)	No equivalent section (NES)		NES	R. 4117.Dealer Member capital adequacy reporting system - adequate policies and procedures	4117	(1)(ii)(b)	Adopt renumbered IDPC Rule provision.
No equivalent section (NES)	NES		R. 4116.Dealer Member capital adequacy reporting system - adequate policies and procedures	4116	(1)(ii)(c)	No equivalent section (NES)		NES	R. 4117.Dealer Member capital adequacy reporting system - adequate policies and procedures	4117	(1)(ii)(c)	Adopt renumbered IDPC Rule provision.
No equivalent section (NES)	NES		R. 4116.Dealer Member capital adequacy reporting system - adequate policies and procedures	4116	(1)(ii)(d)	No equivalent section (NES)		NES	R. 4117.Dealer Member capital adequacy reporting system - adequate policies and procedures	4117	(1)(ii)(d)	Adopt renumbered IDPC Rule provision.
No equivalent section (NES)	NES		R. 4116.Dealer Member capital adequacy reporting system - adequate policies and procedures	4116	(1)(iii)	No equivalent section (NES)		NES	R. 4117.Dealer Member capital adequacy reporting system - adequate policies and procedures	4117	(1)(iii)	Adopt renumbered IDPC Rule provision.
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 2 - CAPITAL ADEQUACY	6.	R. 4116.Dealer Member capital adequacy reporting system - adequate policies and procedures	4116	(1)(iv)	No equivalent section (NES)		NES	R. 4117.Dealer Member capital adequacy reporting system - adequate policies and procedures	4117	(1)(iv)	Adopt renumbered IDPC Rule provision.
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 2 - CAPITAL ADEQUACY	6.	R. 4116.Dealer Member capital adequacy reporting system - adequate policies and procedures	4116	(1)(v)	No equivalent section (NES)		NES	R. 4117.Dealer Member capital adequacy reporting system - adequate policies and procedures	4117	(1)(v)	Adopt renumbered IDPC Rule provision.
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 2 - CAPITAL ADEQUACY	1.	R. 4116.Dealer Member capital adequacy reporting system - adequate policies and procedures	4116	(2)	No equivalent section (NES)		NES	R. 4117.Dealer Member capital adequacy reporting system - adequate policies and procedures	4117	(2)	Adopt renumbered IDPC Rule provision.
3.5 Filing Requirements	3.5.2 Combined Financial Statements	(a)	R. 4117.Consolidation of financial position with related companies	4117	(1)	No equivalent section (NES)		NES	R. 4118.Consolidation of financial position with related companies	4118	(1)	Adopt renumbered IDPC Rule provision.
3.5 Filing Requirements	3.5.2 Combined Financial Statements	(b)-(d)	R. 4117.Consolidation of financial position with related companies	4117	(2)	No equivalent section (NES)		NES	R. 4118.Consolidation of financial position with related companies	4118	(2)	Adopt renumbered IDPC Rule provision.

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
No equivalent section (NES)	NES		R. 4118.Options for calculating risk adjusted capital available to well-capitalized Dealer Members	4118	(1)	No equivalent section (NES)	NES		R. 4119.Options for calculating risk adjusted capital available to well-capitalized Dealer Members	4119	(1)	Adopt renumbered IDPC Rule provision.
No equivalent section (NES)	NES		R. 4119.Dealer Member guarantees	4119	(1)	No equivalent section (NES)	NES		R. 4120.Dealer Member guarantees	4120	(1)	Adopt renumbered IDPC Rule provision.
No equivalent section (NES)	NES		R. 4120. - 4129. Reserved.	4120 - 4129		No equivalent section (NES)	NES		R. 4121. - 4129. Reserved.	4120 - 4129		Revised reserved sections
No equivalent section (NES)	NES		R. 4130.Introduction	4130	(1)	No equivalent section (NES)	NES		R. 4130.Introduction	4130	(1)	Adopt existing IDPC Rule introduction section
No equivalent section (NES)	NES		R. 4130.Introduction	4130	(2)	No equivalent section (NES)	NES		R. 4130.Introduction	4130	(2)	Adopt existing IDPC Rule introduction section
No equivalent section (NES)	NES		R. 4131.Definitions	4131	(1) "average monthly loss"	No equivalent section (NES)	NES		R. 4131.Definitions	4131	(1) "average monthly loss"	Adopt existing IDPC Rule defined term
3.4 Early Warning	3.4.1 Definitions		R. 4131.Definitions	4131	(1) "early warning test violation"	No equivalent section (NES)	NES		R. 4131.Definitions	4131	(1) "early warning test violation"	Adopt a revised IDPC Rule defined term referencing dealer level
No equivalent section (NES)	NES		R. 4131.Definitions	4131	(1) "loss"	No equivalent section (NES)	NES		R. 4131.Definitions	4131	(1) "loss"	Adopt existing IDPC Rule defined term
No equivalent section (NES)	NES		R. 4131.Definitions	4131	(1) "profit"	No equivalent section (NES)	NES		R. 4131.Definitions	4131	(1) "profit"	Adopt existing IDPC Rule defined term
3.4 Early Warning	3.4.2 (a) Designation	(ii) Liquidity	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 4132.Early warning designation, levels and tests	4132	(1) Liquidity test	Adopt revised MFD Rule provision to limit scope to Level 1, 2 or 3 Dealers
3.4 Early Warning	3.4.2 (a) Designation	(i) Capital	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 4132.Early warning designation, levels and tests	4132	(1) Capital test	Adopt revised MFD Rule provision to limit scope to Level 1, 2 or 3 Dealers
3.4 Early Warning	3.4.2 (a) Designation	(iii) Profitability	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 4132.Early warning designation, levels and tests	4132	(1) Profitability test #1	Adopt revised MFD Rule provision to limit scope to Level 1, 2 or 3 Dealers
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 4132.Early warning designation, levels and tests	4132	(1) Profitability test #2	New provision setting out a new early warning test for Level 1, 2 and 3 Dealers
3.4 Early Warning	3.4.2 (a) Designation	(iv)Frequency	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 4132.Early warning designation, levels and tests	4132	(1) Frequency	Adopt revised MFD Rule provision to limit scope to Level 1, 2 or 3 Dealers
No equivalent section (NES)	NES		R. 4132.Early warning designation, levels and tests	4132	(1) Liquidity test	No equivalent section (NES)	NES		R. 4132.Early warning designation, levels and tests	4132	(2) Liquidity test	Adopt a revised IDPC Rule provision to expand scope to Level 4 Dealers
No equivalent section (NES)	NES		R. 4132.Early warning designation, levels and tests	4132	(1) Capital test	No equivalent section (NES)	NES		R. 4132.Early warning designation, levels and tests	4132	(2) Capital test	Adopt a revised IDPC Rule provision to expand scope to Level 4 Dealers
No equivalent section (NES)	NES		R. 4132.Early warning designation, levels and tests	4132	(1) Profitability test #1	No equivalent section (NES)	NES		R. 4132.Early warning designation, levels and tests	4132	(2) Profitability test #1	Adopt a revised IDPC Rule provision to expand scope to Level 4 Dealers
No equivalent section (NES)	NES		R. 4132.Early warning designation, levels and tests	4132	(1) Profitability test #2	No equivalent section (NES)	NES		R. 4132.Early warning designation, levels and tests	4132	(2) Profitability test #2	Adopt a revised IDPC Rule provision to expand scope to Level 4 Dealers

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
No equivalent section (NES)	NES		R. 4132.Early warning designation, levels and tests	4132	(1) Profitability test #3	No equivalent section (NES)	NES		R. 4132.Early warning designation, levels and tests	4132	(2) Profitability test #3	Adopt a revised IDPC Rule provision to expand scope to Level 4 Dealers
No equivalent section (NES)	NES		R. 4132.Early warning designation, levels and tests	4132	(1) Frequency	No equivalent section (NES)	NES		R. 4132.Early warning designation, levels and tests	4132	(2) Frequency	Adopt a revised IDPC Rule provision to expand scope to Level 4 Dealers
3.4 Early Warning	3.4.2 (b) Requirements	(i)	R. 4133.Early warning related requirements	4133	(1) Notifying the Corporation in writing	No equivalent section (NES)	NES		R. 4133.Early warning related requirements	4133	(1) Notifying the Corporation in writing	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4133.Early warning related requirements	4133	(1) Meeting with the Corporation	No equivalent section (NES)	NES		R. 4133.Early warning related requirements	4133	(1) Meeting with the Corporation	Adopt existing IDPC Rule provision
3.4 Early Warning	3.4.2 (b) Requirements	(ii),(v),(vii)	R. 4133.Early warning related requirements	4133	(1) Taking required actions	No equivalent section (NES)	NES		R. 4133.Early warning related requirements	4133	(1) Taking required actions	Adopt existing IDPC Rule provision
3.4 Early Warning	3.4.2 (b) Requirements	(iii)	R. 4133.Early warning related requirements	4133	(1) Responding to the Corporation's letter	No equivalent section (NES)	NES		R. 4133.Early warning related requirements	4133	(1) Responding to the Corporation's letter	Adopt existing IDPC Rule provision
3.4 Early Warning	3.4.2 (b) Requirements	(vi)	R. 4133.Early warning related requirements	4133	(1) On-site reviewing of the Dealer Member's procedures	No equivalent section (NES)	NES		R. 4133.Early warning related requirements	4133	(1) On-site reviewing of the Dealer Member's procedures	Adopt existing IDPC Rule provision
3.5. Filing Requirements	3.5.4 Assessments (a)	Excessive Attention	R. 4133.Early warning related requirements	4133	(1) Reimbursing the Corporation for costs	No equivalent section (NES)	NES		R. 4133.Early warning related requirements	4133	(1) Reimbursing the Corporation for costs	Adopt existing IDPC Rule provision
3.4 Early Warning	3.4.2 (a) Designation	(v) Discretionary	R. 4134.Discretion to designate a Dealer Member as being in early warning	4134	(1)	No equivalent section (NES)	NES		R. 4134.Discretion to designate a Dealer Member as being in early warning	4134	(1)	Adopt existing IDPC Rule provision
3.4 Early Warning	3.4.2 (b) Requirements	(iv)	R. 4135.Restrictions on a Dealer Member in early warning	4135	(1)	No equivalent section (NES)	NES		R. 4135.Restrictions on a Dealer Member in early warning	4135	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4136.Additional restrictions	4136	(1)	No equivalent section (NES)	NES		R. 4136.Additional restrictions	4136	(1)	Adopt a revised IDPC Rule provision to expand scope to Level 4 Dealers
3.4 Early Warning	3.4.3 Restrictions		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 4136.Additional restrictions	4136	(2)	Adopt revised MFD Rule provision to limit scope to Level 1, 2 or 3 Dealers
No equivalent section (NES)	NES		R. 4136.Additional restrictions	4136	(2)	No equivalent section (NES)	NES		R. 4136.Additional restrictions	4136	(3)	Adopt renumbered IDPC Rule provision.
No equivalent section (NES)	NES		R. 4136.Additional restrictions	4136	(3)	No equivalent section (NES)	NES		R. 4136.Additional restrictions	4136	(4)	Adopt renumbered IDPC Rule provision.
3.4 Early Warning	3.4.2 (c) Prohibited Transactions		R. 4137.Prohibited transactions	4137	(1)	No equivalent section (NES)	NES		R. 4137.Prohibited transactions	4137	(1)	Adopt existing IDPC Rule provision
3.4 Early Warning	3.4.4 Duration		R. 4138.Lifting an early warning designation	4138	(1)	No equivalent section (NES)	NES		R. 4138.Lifting an early warning designation	4138	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4139. - 4149. Reserved.	4139 - 4149		No equivalent section (NES)	NES		R. 4139. - 4149. Reserved.	4139 - 4149		Adopt existing IDPC Rule reserved section
No equivalent section (NES)	NES		R. 4150.Introduction	4150	(1)	No equivalent section (NES)	NES		R. 4150.Introduction	4150	(1)	Adopt existing IDPC Rule introduction section

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
No equivalent section (NES)	NES		R. 4151.Dealer Member financial filings	4151	(1)(i)	12.12 Delivering financial information – dealer	(1)	(a)	R. 4151.Dealer Member financial filings	4151	(1)(i)(a)	Adopt a revised IDPC Rule provision clarifying scope of applicable dealers
3.5 Filing Requirements	3.5.1 Monthly and Annual	(b)	No equivalent section (NES)	NES		12.12 Delivering financial information – dealer	(1)	(a),(b)	R. 4151.Dealer Member financial filings	4151	(1)(i)(b)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
3.5 Filing Requirements	3.5.1 Monthly and Annual	(a)	R. 4151.Dealer Member financial filings	4151	(1)(ii)	12.12 Delivering financial information – dealer	(2)	(a),(b)	R. 4151.Dealer Member financial filings	4151	(1)(ii)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4152.Extending deadline for financial filings	4152	(1)-(3)	No equivalent section (NES)	NES		R. 4152.Extending deadline for financial filings	4152	(1)-(3)	Adopt existing IDPC Rule provision
3.5 Filing Requirements	3.5.4 Assessments	(b)	R. 4153.Late filing fee	4153	(1)	No equivalent section (NES)	NES		R. 4153.Late filing fee	4153	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4154. - 4169. Reserved.	4154 - 4169		No equivalent section (NES)	NES		R. 4154. - 4169. Reserved.	4154 - 4169		Adopt existing IDPC Rule reserved section
No equivalent section (NES)	NES		R. 4170.Introduction	4170	(1)	No equivalent section (NES)	NES		R. 4170.Introduction	4170	(1)	Adopt existing IDPC Rule introduction section
3.6 Audit Requirements	3.6.8 Qualification		R. 4171.Approved auditors	4171	(1)	No equivalent section (NES)	NES		R. 4171.Approved auditors	4171	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4171.Approved auditors	4171	(2)	No equivalent section (NES)	NES		R. 4171.Approved auditors	4171	(2)	Adopt existing IDPC Rule provision
3.6 Audit Requirements	3.6.8 Qualification		R. 4172.Dealer Member's auditor	4172	(1)	No equivalent section (NES)	NES		R. 4172.Dealer Member's auditor	4172	(1)	Adopt existing IDPC Rule provision
14 RULE 600 - INFORMATION REPORTING REQUIREMENTS	16. Change of Auditor	16.1	No equivalent section (NES)	NES		12.8 Direction by the regulator or the securities regulatory authority to conduct an audit or review	(b)		R. 4172.Dealer Member's auditor	4172	(2)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
3.5 Filing Requirements	3.5.3 Members' Auditors	(a)	R. 4173.Responsibilities of a Dealer Member's auditor	4173	(1)(i)	No equivalent section (NES)	NES		R. 4173.Responsibilities of a Dealer Member's auditor	4173	(1)(i)	Adopt existing IDPC Rule provision
3.5 Filing Requirements	3.5.3 Members' Auditors	(b)	R. 4173.Responsibilities of a Dealer Member's auditor	4173	(1)(ii)	No equivalent section (NES)	NES		R. 4173.Responsibilities of a Dealer Member's auditor	4173	(1)(ii)	Adopt existing IDPC Rule provision
3.6 Audit Requirements	3.6.2 Scope	(a)	R. 4174.No limitation on scope or procedures	4174	(1)	No equivalent section (NES)	NES		R. 4174.No limitation on scope or procedures	4174	(1)	Adopt existing IDPC Rule provision
3.6 Audit Requirements	3.6.4 Systems Review		R. 4175.Audit in accordance with Canadian Auditing Standards	4175	(1)(i)	No equivalent section (NES)	NES		R. 4175.Audit in accordance with Canadian Auditing Standards	4175	(1)(i)	Adopt existing IDPC Rule provision
3.6 Audit Requirements	3.6.1 Standards		R. 4175.Audit in accordance with Canadian Auditing Standards	4175	(1)(ii)	No equivalent section (NES)	NES		R. 4175.Audit in accordance with Canadian Auditing Standards	4175	(1)(ii)	Adopt existing IDPC Rule provision
3.6 Audit Requirements	3.6.1 Standards		R. 4175.Audit in accordance with Canadian Auditing Standards	4175	(2)	No equivalent section (NES)	NES		R. 4175.Audit in accordance with Canadian Auditing Standards	4175	(2)	Adopt existing IDPC Rule provision
3.6 Audit Requirements	3.6.2 Scope	(a)	R. 4175.Audit in accordance with Canadian Auditing Standards	4175	(3)	No equivalent section (NES)	NES		R. 4175.Audit in accordance with Canadian Auditing Standards	4175	(3)	Adopt a revised IDPC Rule provision referencing Investment Dealer Member specifically

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
3.5 Filing Requirements	3.5.3 Members' Auditors	(a)	R. 4176.Test procedures as at the fiscal year-end date	4176	(1)	No equivalent section (NES)		NES	R. 4176.Test procedures as at the fiscal year-end date	4176	(1)	Adopt a revised version of existing IDPC Rule which is materially the same
3.6 Audit Requirements	3.6.2 Scope	(b)(i)	No equivalent section (NES)		NES	No equivalent section (NES)		NES	No equivalent section (NES)		NES	MFD Provision not adopted as requirement is duplicative of generally accepted auditing standards
3.6 Audit Requirements	3.6.2 Scope	(b)(iii)	R. 4177.Account for all securities, derivatives, precious metals bullion, currencies, and other like assets	4177	(1)	No equivalent section (NES)		NES	R. 4177.Account for all investment products, currencies, and other like assets	4177	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
3.6 Audit Requirements	3.6.2 Scope	(b)(ii)	R. 4177.Account for all securities, derivatives, precious metals bullion, currencies, and other like assets	4177	(2)	No equivalent section (NES)		NES	R. 4177.Account for all investment products, currencies, and other like assets	4177	(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4177.Account for all securities, derivatives, precious metals bullion, currencies, and other like assets	4177	(3)	No equivalent section (NES)		NES	R. 4177.Account for all investment products, currencies, and other like assets	4177	(3)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4177.Account for all securities, derivatives, precious metals bullion, currencies, and other like assets	4177	(4)	No equivalent section (NES)		NES	R. 4177.Account for all investment products, currencies, and other like assets	4177	(4)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4177.Account for all securities, derivatives, precious metals bullion, currencies, and other like assets	4177	(5)	No equivalent section (NES)		NES	R. 4177.Account for all investment products, currencies, and other like assets	4177	(5)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4178.Verify securities in transfer and in transit	4178	(1)	No equivalent section (NES)		NES	R. 4178.Verify positions in transfer and in transit	4178	(1)	Adopt existing IDPC Rule provision
3.6 Audit Requirements	3.6.2 Scope	(b)(iii)	R. 4179.Review the Dealer Member's position balancing and account reconciliations	4179	(1)(i)	No equivalent section (NES)		NES	R. 4179.Review the Dealer Member's position balancing and account reconciliations	4179	(1)(i)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4179.Review the Dealer Member's position balancing and account reconciliations	4179	(1)(ii)	No equivalent section (NES)		NES	R. 4179.Review the Dealer Member's position balancing and account reconciliations	4179	(1)(ii)	Adopt a revised IDPC Rule provision
3.6 Audit Requirements	3.6.2 Scope	(b)(iii)	R. 4179.Review the Dealer Member's position balancing and account reconciliations	4179	(1)(ii)	No equivalent section (NES)		NES	R. 4179.Review the Dealer Member's position balancing and account reconciliations	4179	(1)(iii)	Adopt a revised IDPC Rule provision to clarify scope of mutual fund positions
No equivalent section (NES)	NES		R. 4179.Review the Dealer Member's position balancing and account reconciliations	4179	(1)(iii)	No equivalent section (NES)		NES	R. 4179.Review the Dealer Member's position balancing and account reconciliations	4179	(1)(iv)	Adopt renumbered IDPC Rule provision.
3.6 Audit Requirements	3.6.2 Scope	(b)(iii)	R. 4179.Review the Dealer Member's position balancing and account reconciliations	4179	(2)	No equivalent section (NES)		NES	R. 4179.Review the Dealer Member's position balancing and account reconciliations	4179	(2)	Adopt existing IDPC Rule provision
3.6 Audit Requirements	3.6.2 Scope	(b)(iv)	R. 4180.Review bank reconciliations	4180	(1)	No equivalent section (NES)		NES	R. 4180.Review bank reconciliations	4180	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
3.6 Audit Requirements	3.6.2 Scope	(b)(v)	R. 4181.Review custodial agreements and approvals	4181	(1)(i)	No equivalent section (NES)		NES	R. 4181.Review custodial agreements and approvals	4181	(1)(i)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4181.Review custodial agreements and approvals	4181	(1)(ii)	No equivalent section (NES)		NES	R. 4181.Review custodial agreements and approvals	4181	(1)(ii)	Adopt existing IDPC Rule provision
3.6 Audit Requirements	3.6.2 Scope	(b)(vi)	R. 4182.Obtain written positive confirmations	4182	(1)	No equivalent section (NES)		NES	R. 4182.Obtain written positive confirmations	4182	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
3.6 Audit Requirements	3.6.2 Scope	(b)(vi)(A)	R. 4182.Obtain written positive confirmations	4182	(2)(i)	No equivalent section (NES)		NES	R. 4182.Obtain written positive confirmations	4182	(2)(i)	Adopt existing IDPC Rule provision

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
3.6 Audit Requirements	3.6.2 Scope	(b)(vi)(B)	R. 4182.Obtain written positive confirmations	4182	(2)(ii)	No equivalent section (NES)		NES	R. 4182.Obtain written positive confirmations	4182	(2)(ii)	Adopt IDPC Rule provision with edits to clarify the products within scope
3.6 Audit Requirements	3.6.2 Scope	(b)(vi)(C)	R. 4182.Obtain written positive confirmations	4182	(2)(iii)	No equivalent section (NES)		NES	R. 4182.Obtain written positive confirmations	4182	(2)(iii)	Adopt existing IDPC Rule provision
3.6 Audit Requirements	3.6.2 Scope	(b)(vi)(D)	R. 4182.Obtain written positive confirmations	4182	(2)(iv)	No equivalent section (NES)		NES	R. 4182.Obtain written positive confirmations	4182	(2)(iv)	Adopt IDPC Rule provision with edits to clarify the products within scope
3.6 Audit Requirements	3.6.2 Scope	(b)(vi)(E)	R. 4182.Obtain written positive confirmations	4182	(2)(v)	No equivalent section (NES)		NES	R. 4182.Obtain written positive confirmations	4182	(2)(v)	Adopt IDPC Rule provision with edits to clarify the products within scope
3.6 Audit Requirements	3.6.2 Scope	(b)(vi)(F)	R. 4182.Obtain written positive confirmations	4182	(2)(vi)	No equivalent section (NES)		NES	R. 4182.Obtain written positive confirmations	4182	(2)(vi)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4182.Obtain written positive confirmations	4182	(2)(vii)	No equivalent section (NES)		NES	R. 4182.Obtain written positive confirmations	4182	(2)(vii)	Adopt existing IDPC Rule provision
3.6 Audit Requirements	3.6.2 Scope	(b)(vi)(G)	R. 4182.Obtain written positive confirmations	4182	(2)(viii)	No equivalent section (NES)		NES	R. 4182.Obtain written positive confirmations	4182	(2)(viii)	Adopt existing IDPC Rule provision
3.6 Audit Requirements	3.6.2 Scope	(b)(vi)(H)	R. 4182.Obtain written positive confirmations	4182	(2)(ix)	No equivalent section (NES)		NES	R. 4182.Obtain written positive confirmations	4182	(2)(ix)	Adopt existing IDPC Rule provision
3.6 Audit Requirements	3.6.2 Scope	(b)(vi)	R. 4183.Selection of accounts for positive confirmation	4183	(1)	No equivalent section (NES)		NES	R. 4183.Selection of accounts for positive confirmation	4183	(1)	Adopt existing IDPC Rule provision
3.6 Audit Requirements	3.6.2 Scope	(b)(vi)	R. 4183.Selection of accounts for positive confirmation	4183	(2)	No equivalent section (NES)		NES	R. 4183.Selection of accounts for positive confirmation	4183	(2)	Adopt existing IDPC Rule provision
3.6 Audit Requirements	3.6.2 Scope	(b)(vi)	R. 4184.Written confirmation of clients' accounts with no balance	4184	(1)	No equivalent section (NES)		NES	R. 4184.Written confirmation of clients' accounts with no balance	4184	(1)	Adopt IDPC Rule provision with editorial changes
No equivalent section (NES)	NES		R. 4185.Effect on capital if no positive written confirmation received for a guarantee	4185	(1)	No equivalent section (NES)		NES	R. 4185.Effect on capital if no positive written confirmation received for a guarantee	4185	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4185.Effect on capital if no positive written confirmation received for a guarantee	4185	(2)	No equivalent section (NES)		NES	R. 4185.Effect on capital if no positive written confirmation received for a guarantee	4185	(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4186.Review a sample of signed guarantee agreements	4186	(1)	No equivalent section (NES)		NES	R. 4186.Review a sample of signed guarantee agreements	4186	(1)	Adopt existing IDPC Rule provision
3.6 Audit Requirements	3.6.2 Scope	(b)(vii)	R. 4187.Tests and procedures on statements and schedules of Form 1	4187	(1)	No equivalent section (NES)		NES	R. 4187.Tests and procedures on statements and schedules of Form 1	4187	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4188.Test statements for a description of securities and precious metals bullion held in safekeeping	4188	(1)	No equivalent section (NES)		NES	R. 4188.Test statements for a description of assets held in safekeeping	4188	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
3.6 Audit Requirements	3.6.2 Scope	(b)(viii)	R. 4189.Dealer Member obligations to auditor	4189	(1)	No equivalent section (NES)		NES	R. 4189.Dealer Member obligations to auditor	4189	(1)	Adopt existing IDPC Rule provision
3.5 Filing Requirements	3.5.3 Members' Auditors	(c)	R. 4189.Dealer Member obligations to auditor	4189	(2)	No equivalent section (NES)		NES	R. 4189.Dealer Member obligations to auditor	4189	(2)	Adopt existing IDPC Rule provision

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
3.5 Filing Requirements	3.5.3 Members' Auditors	(c)	R. 4189.Dealer Member obligations to auditor	4189	(3)	No equivalent section (NES)		NES	R. 4189.Dealer Member obligations to auditor	4189	(3)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4190.Calculations for Form 1 and other reporting	4190	(1)	No equivalent section (NES)		NES	R. 4190.Calculations for Form 1 and other reporting	4190	(1)	Adopt a revised IDPC Rule provision referencing Investment Dealer Member specifically
3.6 Audit Requirements	3.6.2 Scope	(b)(ix)	No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 4190.Calculations for Form 1 and other reporting	4190	(2)	Adopt a revised MFD Rule provision clarifying scope of applicable dealers
3.6 Audit Requirements	3.6.5 Retention		R. 4191.Auditor's records	4191	(1)	No equivalent section (NES)		NES	R. 4191.Auditor's records	4191	(1)	Adopt a revised IDPC Rule provision to align number of years to retain audit workpapers with MFD Rule requirement
3.6 Audit Requirements	3.6.5 Retention		R. 4191.Auditor's records	4191	(2)	No equivalent section (NES)		NES	R. 4191.Auditor's records	4191	(2)	Adopt existing IDPC Rule provision
3.6 Audit Requirements	3.6.5 Retention		R. 4191.Auditor's records	4191	(3)	No equivalent section (NES)		NES	R. 4191.Auditor's records	4191	(3)	Adopt existing IDPC Rule provision
3.6 Audit Requirements	3.6.6 Report to Corporation		R. 4192.Auditor's obligation to report to Corporation	4192	(1)	No equivalent section (NES)		NES	R. 4192.Auditor's obligation to report to the Corporation	4192	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
3.6 Audit Requirements	3.6.3 Additional Reporting	(b)	R. 4192.Auditor's obligation to report to Corporation	4192	(2)	No equivalent section (NES)		NES	R. 4192.Auditor's obligation to report to the Corporation	4192	(2)	Adopt IDPC Rule provision with editorial changes
3.6.7 Reliance	3.6.7		No equivalent section (NES)	NES		No equivalent section (NES)		NES	No equivalent section (NES)	NES		MFD Rule provision not adopted in DC Rules as duplicative of Form 1 requirements
No equivalent section (NES)	NES		R. 4193. - 4199. Reserved.	4193 - 4199		No equivalent section (NES)		NES	R. 4193. - 4199. Reserved.	4193 - 4199		Adopt existing IDPC Rule reserved section
No equivalent section (NES)	NES		R. 4201.Introduction	4201	(1)	No equivalent section (NES)		NES	R. 4201.Introduction	4201	(1)	Adopt existing IDPC Rule introduction section
No equivalent section (NES)	NES		R. 4202.Introduction	4202	(1)	No equivalent section (NES)		NES	R. 4202.Introduction	4202	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4203.Summary statement of financial position available	4203	(1)	No equivalent section (NES)		NES	R. 4203.Summary statement of financial position available	4203	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4203.Summary statement of financial position available	4203	(2)	No equivalent section (NES)		NES	R. 4203.Summary statement of financial position available	4203	(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4203.Summary statement of financial position available	4203	(3)	No equivalent section (NES)		NES	R. 4203.Summary statement of financial position available	4203	(3)	Adopt a revised IDPC Rule provision referencing Investment Dealer Member specifically
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 4203.Summary statement of financial position available	4203	(4)	New subsection to specify deadline for Mutual Fund Dealer Members to provide summary statement of financial position
No equivalent section (NES)	NES		R. 4204.Summary statement of financial position - contents	4204	(1)	No equivalent section (NES)		NES	R. 4204.Summary statement of financial position - contents	4204	(1)	Adopt a revised IDPC Rule provision to replace specific name of filing system with generic language
No equivalent section (NES)	NES		R. 4205.Audited or unaudited summary statement of financial position	4205	(1)(i)	No equivalent section (NES)		NES	R. 4205.Audited or unaudited summary statement of financial position	4205	(1)(i)	Adopt existing IDPC Rule provision

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
No equivalent section (NES)	NES		R. 4205.Audited or unaudited summary statement of financial position	4205	(1)(ii)(a)	No equivalent section (NES)	NES		R. 4205.Audited or unaudited summary statement of financial position	4205	(1)(ii)(a)	Adopt a revised IDPC Rule provision to replace specific name of filing system with generic language
No equivalent section (NES)	NES		R. 4205.Audited or unaudited summary statement of financial position	4205	(1)(ii)(b)	No equivalent section (NES)	NES		R. 4205.Audited or unaudited summary statement of financial position	4205	(1)(ii)(b)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4205.Audited or unaudited summary statement of financial position	4205	(1)(ii)(c)	No equivalent section (NES)	NES		R. 4205.Audited or unaudited summary statement of financial position	4205	(1)(ii)(c)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4206.Publishing a summary statement of financial position	4206	(1)	No equivalent section (NES)	NES		R. 4206.Publishing a summary statement of financial position	4206	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4207.List of current Executives and Directors	4207	(1)	No equivalent section (NES)	NES		R. 4207.List of current Executives and Directors	4207	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4208.Disclosures available to clients	4208	(1)	No equivalent section (NES)	NES		R. 4208.Disclosures available to clients	4208	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4209.Consolidated financial statements - similar named entity	4209	(1)	No equivalent section (NES)	NES		R. 4209.Consolidated financial statements - similar named entity	4209	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4209.Consolidated financial statements - similar named entity	4209	(2)	No equivalent section (NES)	NES		R. 4209.Consolidated financial statements - similar named entity	4209	(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4210. - 4219. Reserved.	4210 - 4219		No equivalent section (NES)	NES		R. 4210. - 4219. Reserved.	4210 - 4219		Adopt existing IDPC Rule reserved section
No equivalent section (NES)	NES		R. 4220.Introduction	4220	(1)	No equivalent section (NES)	NES		R. 4220.Introduction	4220	(1)	Adopt existing IDPC Rule introduction section
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 1 - GENERAL MATTERS	4th paragraph (v)	R. 4221.Definitions	4221	(1) "detective controls"	No equivalent section (NES)	NES		R. 4221.Definitions	4221	(1) "detective controls"	Adopt existing IDPC Rule defined term
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 1 - GENERAL MATTERS	4th paragraph (v)	R. 4221.Definitions	4221	(1) "preventive controls"	No equivalent section (NES)	NES		R. 4221.Definitions	4221	(1) "preventive controls"	Adopt existing IDPC Rule defined term
2.9 Internal Controls	2.9		R. 4222.Adequate internal controls	4222	(1)	11.1 Compliance system and training	(b)		R. 4222.Adequate internal controls	4222	(1)	Adopt existing IDPC Rule provision
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 1 - GENERAL MATTERS	2nd paragraph	R. 4222.Adequate internal controls	4222	(2)	No equivalent section (NES)	NES		R. 4222.Adequate internal controls	4222	(2)	Adopt existing IDPC Rule provision
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 1 - GENERAL MATTERS	7th paragraph - first sentence	R. 4222.Adequate internal controls	4222	(3)	No equivalent section (NES)	NES		R. 4222.Adequate internal controls	4222	(3)	Adopt existing IDPC Rule provision
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 1 - GENERAL MATTERS	5th paragraph - first sentence	R. 4223.Preventive controls	4223	(1)	Companion Policy 11.1 General principles	2nd paragraph - last sentence		R. 4223.Preventive controls	4223	(1)	Adopt existing IDPC Rule provision
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 1 - GENERAL MATTERS	9th paragraph - first sentence	R. 4224.Written record	4224	(1)	11.5 General requirements for records	(1)	(b)	R. 4224.Written record	4224	(1)	Adopt existing IDPC Rule provision
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 1 - GENERAL MATTERS	9th paragraph - second sentence	R. 4225.Review and written approval of internal controls	4225	(1)	No equivalent section (NES)	NES		R. 4225.Review and written approval of internal controls	4225	(1)	Adopt existing IDPC Rule provision

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
No equivalent section (NES)	NES		R. 4226. - 4239. Reserved.	4226 - 4239		No equivalent section (NES)	NES		R. 4226. - 4239. Reserved.	4226 - 4239		Adopt existing IDPC Rule reserved section
No equivalent section (NES)	NES		R. 4240.Introduction	4240	(1)	No equivalent section (NES)	NES		R. 4240.Introduction	4240	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4241.Pricing procedures	4241	(1)	No equivalent section (NES)	NES		R. 4241.Pricing procedures	4241	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4241.Pricing procedures	4241	(2)	No equivalent section (NES)	NES		R. 4241.Pricing procedures	4241	(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4241.Pricing procedures	4241	(3)	No equivalent section (NES)	NES		R. 4241.Pricing procedures	4241	(3)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4241.Pricing procedures	4241	(4)	No equivalent section (NES)	NES		R. 4241.Pricing procedures	4241	(4)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4241.Pricing procedures	4241	(5)	No equivalent section (NES)	NES		R. 4241.Pricing procedures	4241	(5)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4242.Independent price verification and adjustment	4242	(1)	No equivalent section (NES)	NES		R. 4242.Independent price verification and adjustment	4242	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4242.Independent price verification and adjustment	4242	(2)	No equivalent section (NES)	NES		R. 4242.Independent price verification and adjustment	4242	(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4242.Independent price verification and adjustment	4242	(3)	No equivalent section (NES)	NES		R. 4242.Independent price verification and adjustment	4242	(3)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4243.Retention of supporting documents	4243	(1)	No equivalent section (NES)	NES		R. 4243.Retention of supporting documents	4243	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4244.Access to records	4244	(1)	No equivalent section (NES)	NES		R. 4244.Access to records	4244	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4245. - 4259. Reserved.	4245 - 4259		No equivalent section (NES)	NES		R. 4245. - 4259. Reserved.	4245 - 4259		Adopt existing IDPC Rule reserved section
No equivalent section (NES)	NES		R. 4260.Introduction	4260	(1)	No equivalent section (NES)	NES		R. 4260.Introduction	4260	(1)	Adopt existing IDPC Rule introduction section
No equivalent section (NES)	NES		R. 4261.Definitions	4261	(1) “regular delivery date”	No equivalent section (NES)	NES		R. 4261.Definitions	4261	(1) “regular delivery date”	Adopt existing IDPC Rule defined term
No equivalent section (NES)	NES		R. 4262.Calculating price if no method is stated for calculating unexpired term	4262	(1)	No equivalent section (NES)	NES		R. 4262.Calculating price if no method is stated for calculating unexpired term	4262	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4263.Exceptions	4263	(1)	No equivalent section (NES)	NES		R. 4263.Exceptions	4263	(1)	Adopt IDPC Rule provision with editorial changes
No equivalent section (NES)	NES		R. 4264.Unexpired term - Bonds with unexpired terms to maturity up to and including 10 years	4264	(1)	No equivalent section (NES)	NES		R. 4264.Unexpired term - bonds with unexpired terms to maturity up to and including 10 years	4264	(1)	Adopt IDPC Rule provision with editorial changes to title

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
No equivalent section (NES)	NES		R. 4265. Unexpired term - Bonds with unexpired terms to maturity over 10 years	4265	(1)	No equivalent section (NES)	NES		R. 4265. Unexpired term - bonds with unexpired terms to maturity over 10 years	4265	(1)	Adopt IDPC Rule provision with editorial changes to title
No equivalent section (NES)	NES		R. 4266. Calculating the price and price precision	4266	(1)	No equivalent section (NES)	NES		R. 4266. Calculating the price and price precision	4266	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4266. Calculating the price and price precision	4266	(2)	No equivalent section (NES)	NES		R. 4266. Calculating the price and price precision	4266	(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4267. New issues	4267	(1)	No equivalent section (NES)	NES		R. 4267. New issues	4267	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4268. - 4269. Reserved.	4268 - 4269		No equivalent section (NES)	NES		R. 4268. - 4269. Reserved.	4268 - 4269		Adopt existing IDPC Rule reserved section
No equivalent section (NES)	NES		R. 4270.Introduction	4270	(1)	No equivalent section (NES)	NES		R. 4270.Introduction	4270	(1)	Adopt existing IDPC Rule introduction section
No equivalent section (NES)	NES		R. 4271.Definitions	4271	(1) "Corporation standards"	No equivalent section (NES)	NES		R. 4271.Definitions	4271	(1) "Corporation standards"	Adopt existing IDPC Rule defined term
No equivalent section (NES)	NES		R. 4271.Definitions	4271	(1) "disclosure document"	No equivalent section (NES)	NES		R. 4271.Definitions	4271	(1) "disclosure document"	Adopt existing IDPC Rule defined term
No equivalent section (NES)	NES		R. 4271.Definitions	4271	(1) "fairness opinion"	No equivalent section (NES)	NES		R. 4271.Definitions	4271	(1) "fairness opinion"	Adopt existing IDPC Rule defined term
No equivalent section (NES)	NES		R. 4271.Definitions	4271	(1) "formal valuation"	No equivalent section (NES)	NES		R. 4271.Definitions	4271	(1) "formal valuation"	Adopt existing IDPC Rule defined term
No equivalent section (NES)	NES		R. 4271.Definitions	4271	(1) "interested party"	No equivalent section (NES)	NES		R. 4271.Definitions	4271	(1) "interested party"	Adopt existing IDPC Rule defined term
No equivalent section (NES)	NES		R. 4271.Definitions	4271	(1) "prior valuation"	No equivalent section (NES)	NES		R. 4271.Definitions	4271	(1) "prior valuation"	Adopt existing IDPC Rule defined term
No equivalent section (NES)	NES		R. 4271.Definitions	4271	(1) "professional opinion"	No equivalent section (NES)	NES		R. 4271.Definitions	4271	(1) "professional opinion"	Adopt existing IDPC Rule defined term
No equivalent section (NES)	NES		R. 4271.Definitions	4271	(1) "subject transaction"	No equivalent section (NES)	NES		R. 4271.Definitions	4271	(1) "subject transaction"	Adopt existing IDPC Rule defined term
No equivalent section (NES)	NES		R. 4271.Definitions	4271	(1) "valuer"	No equivalent section (NES)	NES		R. 4271.Definitions	4271	(1) "valuer"	Adopt existing IDPC Rule defined term
No equivalent section (NES)	NES		R. 4272.Application	4272	(1)	No equivalent section (NES)	NES		R. 4272.Application	4272	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4272.Application	4272	(2)	No equivalent section (NES)	NES		R. 4272.Application	4272	(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4273.General requirement	4273	(1)	No equivalent section (NES)	NES		R. 4273.General requirement	4273	(1)	Adopt existing IDPC Rule provision

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
No equivalent section (NES)	NES		R. 4273.General requirement	4273	(2)	No equivalent section (NES)	NES		R. 4273.General requirement	4273	(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4274.General disclosure	4274	(1)	No equivalent section (NES)	NES		R. 4274.General disclosure	4274	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4274.General disclosure	4274	(2)	No equivalent section (NES)	NES		R. 4274.General disclosure	4274	(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4274.General disclosure	4274	(3)(i)	No equivalent section (NES)	NES		R. 4274.General disclosure	4274	(3)(i)	Adopt IDPC Rule provision with editorial changes
No equivalent section (NES)	NES		R. 4274.General disclosure	4274	(3)(ii)	No equivalent section (NES)	NES		R. 4274.General disclosure	4274	(3)(ii)	Adopt IDPC Rule provision with editorial changes
No equivalent section (NES)	NES		R. 4275.Disclosure - formal valuations	4275	(1)	No equivalent section (NES)	NES		R. 4275.Disclosure - formal valuations	4275	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4275.Disclosure - formal valuations	4275	(2)	No equivalent section (NES)	NES		R. 4275.Disclosure - formal valuations	4275	(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4276.Disclosure - fairness opinion	4276	(1)	No equivalent section (NES)	NES		R. 4276.Disclosure - fairness opinion	4276	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4276.Disclosure - fairness opinion	4276	(2)	No equivalent section (NES)	NES		R. 4276.Disclosure - fairness opinion	4276	(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4277. - 4299. Reserved.	4277 - 4299		No equivalent section (NES)	NES		R. 4277. - 4299. Reserved.	4277 - 4299		Adopt existing IDPC Rule reserved section
No equivalent section (NES)	NES		R. 4301.Introduction	4301	(1)	No equivalent section (NES)	NES		R. 4301.Introduction	4301	(1)	Adopt existing IDPC Rule introduction section. Revised title in Part A, Part A.3 to align with section title.
No equivalent section (NES)	NES		R. 4302. - 4309. Reserved.	4302 - 4309		No equivalent section (NES)	NES		R. 4302. - 4309. Reserved.	4302 - 4309		Adopt existing IDPC Rule reserved section
No equivalent section (NES)	NES		R. 4310.Definitions	4310	(1) "bulk segregation"	No equivalent section (NES)	NES		R. 4310.Definitions	4310	(1) "bulk segregation"	Adopt a revised IDPC Rule defined term that includes "other like assets". Not a material change
No equivalent section (NES)	NES		R. 4310.Definitions	4310	(1) "net loan value"	No equivalent section (NES)	NES		R. 4310.Definitions	4310	(1) "net loan value"	Adopt existing IDPC Rule defined term.
No equivalent section (NES)	NES		R. 4310.Definitions	4310	(1) "qualifying hedge position"	No equivalent section (NES)	NES		R. 4310.Definitions	4310	(1) "qualifying hedge position"	Adopt existing IDPC Rule defined term.
No equivalent section (NES)	NES		R. 4310.Definitions	4310	(1) "segregated securities"	No equivalent section (NES)	NES		R. 4310.Definitions	4310	(1) "segregated investment products"	Adopt a revised IDPC Rule defined term that consolidates definitions for "segregated securities" and "segregated precious metals bullion" and also includes "other like assets". Not a material change
No equivalent section (NES)	NES		R. 4310.Definitions	4310	(1) "segregated precious metals bullion"	No equivalent section (NES)	NES		No equivalent section (NES)	NES		Definition not adopted in DC Rules
No equivalent section (NES)	NES		R. 4311.Introduction	4311	(1)	No equivalent section (NES)	NES		R. 4311.Introduction	4311	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope

Existing MFRD			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
3.3 Segregation of Client Property	3.3		R. 4312.Fully paid and excess margin securities and precious metals bullion	4312	(1)	14.5.3 Cash and Securities held by a qualified custodian; 14.6 Client and investment fund assets held by a registered firm in trust			R. 4312.Fully paid and excess margin investment products requiring segregation	4312	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 5 - SEGREGATION OF CLIENTS' SECURITIES	(b) Securities are not improperly used	R. 4312.Fully paid and excess margin securities and precious metals bullion	4312	(2)	No equivalent section (NES)		NES	R. 4312.Fully paid and excess margin investment products requiring segregation	4312	(2)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4312.Fully paid and excess margin securities and precious metals bullion	4312	(3)	No equivalent section (NES)		NES	R. 4312.Fully paid and excess margin investment products requiring segregation	4312	(3)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4313.Restricted and non-negotiable securities	4313	(1)	No equivalent section (NES)		NES	R. 4313.Restricted and non-negotiable securities	4313	(1)	Adopt existing IDPC Rule provision
3.3 Segregation of Client Property	3.3.3	(c)	R. 4314.Segregation of client securities and precious metals bullion	4314	(1)	No equivalent section (NES)		NES	R. 4314.Segregation of client investment products	4314	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4314.Segregation of client securities and precious metals bullion	4314	(2)	No equivalent section (NES)		NES	R. 4314.Segregation of client investment products	4314	(2)	Adopt a revised version of existing IDPC Rule which is materially the same
3.3 Segregation of Client Property	3.3.3	(c)	No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 4315.Steps for bulk segregation calculation	4315	(1)(i)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
No equivalent section (NES)	NES		R. 4315.Steps for bulk segregation calculation	4315	(1)(i)-(iv)	No equivalent section (NES)		NES	R. 4315.Steps for bulk segregation calculation	4315	(1)(ii)-(v)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4316.Net loan value and market value of securities and precious metals bullion in a client's account	4316	(1)-(3)	No equivalent section (NES)		NES	R. 4316.Net loan value and market value of investment products in a client's account	4316	(1)-(3)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4317.Calculating the number of client securities to be segregated in bulk	4317	(1)	No equivalent section (NES)		NES	R. 4317.Calculating the number of client securities to be segregated in bulk	4317	(1)	Adopt a revised version of existing IDPC Rule which is materially the same
No equivalent section (NES)	NES		R. 4318.Determining securities and precious metals bullion to comply with segregation requirements	4318	(1)-(3)	No equivalent section (NES)		NES	R. 4318.Determining segregated investment products to comply with segregation requirements	4318	(1)-(3)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4319.Frequency and review of bulk segregation calculation	4319	(1)-(2)	No equivalent section (NES)		NES	R. 4319.Frequency and review of bulk segregation calculation	4319	(1)-(2)	Adopt IDPC Rule provision with edits to clarify the products within scope
3.3 Segregation of Client Property	3.3.3	(d)(ii)	No equivalent section (NES)	NES		No equivalent section (NES)		NES	R. 4319.Frequency and review of bulk segregation calculation	4319	(3)	Adopt modified MFD Rule provision that is materially the same. Codifies daily segregation determination requirement.
3.3 Segregation of Client Property	3.3.3	(d)	R. 4320.General restrictions	4320	(1)	No equivalent section (NES)		NES	R. 4320.General restrictions	4320	(1)(i)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4320.General restrictions	4320	(1)(ii)	No equivalent section (NES)		NES	R. 4320.General restrictions	4320	(1)(ii)	Adopt IDPC Rule provision with edits to clarify the products within scope
3.3 Segregation of Client Property	3.3.3	(e)	R. 4321.Correcting segregation deficiencies	4321	(1)	No equivalent section (NES)		NES	R. 4321.Correcting segregation deficiencies	4321	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4321.Correcting segregation deficiencies	4321	(2)	No equivalent section (NES)		NES	R. 4321.Correcting segregation deficiencies	4321	(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4322.Call loan segregation deficiency	4322	(1)	No equivalent section (NES)		NES	R. 4322.Call loan segregation deficiency	4322	(1)	Adopt existing IDPC Rule provision

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
No equivalent section (NES)	NES		R. 4323.Securities loan segregation deficiency	4323	(1)-(2)	No equivalent section (NES)	NES		R. 4323.Securities loan segregation deficiency	4323	(1)-(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4324.Inventory or trading account short position segregation deficiency	4324	(1)	No equivalent section (NES)	NES		R. 4324.Inventory or trading account short position segregation deficiency	4324	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4325.Client declared short sales segregation deficiency	4325	(1)	No equivalent section (NES)	NES		R. 4325.Client declared short sales segregation deficiency	4325	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4326.Fails – client or other Dealer Members	4326	(1)	No equivalent section (NES)	NES		R. 4326.Fails – client or other Dealer Members	4326	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4327.General	4327	(1)	No equivalent section (NES)	NES		R. 4327.General	4327	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4328.Records of segregated securities and precious metals bullion	4328	(1)	No equivalent section (NES)	NES		R. 4328.Records of segregated investment products	4328	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4329.Twice-weekly report of items requiring segregation	4329	(1)	No equivalent section (NES)	NES		R. 4329.Report of items requiring segregation	4329	(1)	Adopt IDPC Rule provision with editorial changes
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 5 - SEGREGATION OF CLIENTS' SECURITIES	(5)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 4329.Report of items requiring segregation	4329	(2)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 5 - SEGREGATION OF CLIENTS' SECURITIES	(6)	R. 4330.Reporting segregation deficiency	4330	(1)	No equivalent section (NES)	NES		R. 4330.Reporting segregation deficiency	4330	(1)	Adopt existing IDPC Rule provision
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 5 - SEGREGATION OF CLIENTS' SECURITIES	(3)	R. 4331.Authorized employees to move securities and precious metals bullion	4331	(1)	No equivalent section (NES)	NES		R. 4331.Authorized employees to move investment products	4331	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4332.Daily supervisory review of segregation report	4332	(1)	No equivalent section (NES)	NES		R. 4332.Supervisory review of segregation report	4332	(1)	Adopt IDPC Rule provision with editorial changes
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 5 - SEGREGATION OF CLIENTS' SECURITIES	(7)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 4332.Supervisory review of segregation report	4332	(2)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 4 -CASH AND SECURITIES	Trading-Nominee Name Accounts (4)	R. 4332.Daily supervisory review of segregation report	4332	(2)	No equivalent section (NES)	NES		R. 4332.Supervisory review of segregation report	4332	(3)	Adopt renumbered IDPC Rule provision.
No equivalent section (NES)	NES		R. 4333. - 4339. Reserved.	4333 - 4339		No equivalent section (NES)	NES		R. 4333. - 4339. Reserved.	4333 - 4339		Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4340.Introduction	4340	(1)	No equivalent section (NES)	NES		R. 4340.Introduction	4340	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
3.3 Segregation of Client Property	3.3.3	(b)	R. 4341.Definitions	4341	(1) "external acceptable securities location"	14.5.2 Restriction on self-custody and qualified custodian requirement			R. 4341.Definitions	4341	(1) "external acceptable securities location"	Adopt a revised IDPC Rule defined term that includes "other like assets". Not a material change
3.3 Segregation of Client Property	3.3.3	(a)	R. 4341.Definitions	4341	(1) "internal acceptable securities location"	14.5.2 Restriction on self-custody and qualified custodian requirement			R. 4341.Definitions	4341	(1) "internal acceptable securities location"	Adopt a revised IDPC Rule defined term that includes "other like assets".

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
No equivalent section (NES)	NES		R. 4341.Definitions	4341	(1) "set-off risk"	No equivalent section (NES)	NES		R. 4341.Definitions	4341	(1) "set-off risk"	Adopt a revised IDPC Rule defined term which is materially the same
3.3 Segregation of Client Property	3.3.3		R. 4342.Hold securities and precious metals bullion in an acceptable securities location	4342	(1)	No equivalent section (NES)	NES		R. 4342.Hold investment products in an acceptable securities location	4342	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 5 - SEGREGATION OF CLIENTS' SECURITIES	(5)	R. 4343.Timely deposit	4343	(1)	No equivalent section (NES)	NES		R. 4343.Timely deposit	4343	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4344.Acceptable internal storage location	4344	(1)	No equivalent section (NES)	NES		R. 4344.Acceptable internal storage location	4344	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
3.3 Segregation of Client Property	3.3.3	(a)	R. 4345.Acceptable internal storage location requirements	4345	(1)	No equivalent section (NES)	NES		R. 4345.Acceptable internal storage location requirements	4345	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4346.Acceptable transfer locations	4346	(1)	No equivalent section (NES)	NES		R. 4346.Acceptable transfer locations	4346	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4347.Securities not under a Dealer Member's physical possession	4347	(1)	No equivalent section (NES)	NES		R. 4347.Investment product positions not in a Dealer Member's physical possession	4347	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4348.Entities that may be external acceptable securities locations	4348	(1)	No equivalent section (NES)	NES		R. 4348.Entities that may be external acceptable securities locations	4348	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4349.Approval of foreign institutions and foreign securities dealers	4349	(1)	No equivalent section (NES)	NES		R. 4349.Approval of foreign institutions and foreign securities dealers	4349	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4350.Application to the Corporation for approval of foreign institutions and foreign securities dealers	4350	(1)-(2)	No equivalent section (NES)	NES		R. 4350.Application to the Corporation for approval of foreign institutions and foreign securities dealers	4350	(1)-(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4350.Application to the Corporation for approval of foreign institutions and foreign securities dealers	4350	(3)	No equivalent section (NES)	NES		R. 4350.Application to the Corporation for approval of foreign institutions and foreign securities dealers	4350	(3)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4351.Annual approval of foreign institutions and foreign securities dealers as acceptable securities locations	4351	(1)-(2)	No equivalent section (NES)	NES		R. 4351.Annual approval of foreign institutions and foreign securities dealers as acceptable securities locations	4351	(1)-(2)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4351.Annual approval of foreign institutions and foreign securities dealers as acceptable securities locations	4351	(3)	No equivalent section (NES)	NES		R. 4351.Annual approval of foreign institutions and foreign securities dealers as acceptable securities locations	4351	(3)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4351.Annual approval of foreign institutions and foreign securities dealers as acceptable securities locations	4351	(4)	No equivalent section (NES)	NES		R. 4351.Annual approval of foreign institutions and foreign securities dealers as acceptable securities locations	4351	(4)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4352.Obtaining a client waiver when an external acceptable securities location is unavailable	4352	(1)-(4)	No equivalent section (NES)	NES		R. 4352.Obtaining a client waiver when an external acceptable securities location is unavailable	4352	(1)-(4)	Adopt IDPC Rule provision with edits to clarify the products within scope
3.3 Segregation of Client Property	3.3.3	(b)	R. 4353.Agreement with each external securities location	4353	(1)	No equivalent section (NES)	NES		R. 4353.Agreement with each external securities location	4353	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4354.Bare trustee custodial agreement	4354	(1)	No equivalent section (NES)	NES		R. 4354.Bare trustee custodial agreement	4354	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4355.Securities in transit	4355	(1)	No equivalent section (NES)	NES		R. 4355.Investment products in transit	4355	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
No equivalent section (NES)	NES		R. 4356.Confirmations from external acceptable securities locations	4356	(1)-(2)	No equivalent section (NES)	NES		R. 4356.Confirmations from external acceptable securities locations	4356	(1)-(2)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4357.Confirmations from transfer locations in Canada	4357	(1)-(3)	No equivalent section (NES)	NES		R. 4357.Confirmations from transfer locations in Canada	4357	(1)-(3)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4358.Confirmations from transfer locations in the United States	4358	(1)-(3)	No equivalent section (NES)	NES		R. 4358.Confirmations from transfer locations in the United States	4358	(1)-(3)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4359.Confirmations from transfer locations outside Canada and the United States	4359	(1)-(3)	No equivalent section (NES)	NES		R. 4359.Confirmations from transfer locations outside Canada and the United States	4359	(1)-(3)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4360.Confirmations of stock dividends receivable and stock splits	4360	(1)-(2)	No equivalent section (NES)	NES		R. 4360.Confirmations of stock dividends receivable and stock splits	4360	(1)-(2)	Adopt existing IDPC Rule provision
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 4 -CASH AND SECURITIES	Trading-Nominee Name Accounts (2)	R. 4361.Reconcile records for mutual funds and evidences of deposit	4361	(1)	No equivalent section (NES)	NES		R. 4361.Reconcile records for mutual funds and evidences of deposit	4361	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4362.Acceptable securities location	4362	(1)	No equivalent section (NES)	NES		R. 4362.Acceptable securities location	4362	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4363.Margin charges – non-acceptable securities location	4363	(1)	No equivalent section (NES)	NES		R. 4363.Margin charges – non-acceptable securities location	4363	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4364.Non-acceptable internal storage and non-acceptable securities location	4364	(1)	No equivalent section (NES)	NES		R. 4364.Non-acceptable internal storage and non-acceptable securities location	4364	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4365.No confirmation from location	4365	(1)-(2)	No equivalent section (NES)	NES		R. 4365.No confirmation from securities location	4365	(1)-(2)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4366.No written custodial agreement	4366	(1)-(3)	No equivalent section (NES)	NES		R. 4366.No written custodial agreement	4366	(1)-(3)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4367.Records - reconciliation	4367	(1)-(2)	No equivalent section (NES)	NES		R. 4367.Records - reconciliation	4367	(1)-(2)	Adopt IDPC Rule provision with edits to clarify the products within scope
3.3 Segregation of Client Property	3.3.3	(e)	R. 4368.Difference accounts	4368	(1)-(2)	No equivalent section (NES)	NES		R. 4368.Difference accounts	4368	(1)-(2)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4369. - 4379. Reserved.	4369 - 4379		No equivalent section (NES)	NES		R. 4369. - 4379. Reserved.	4369 - 4379		Adopt existing IDPC Rule reserved section
No equivalent section (NES)	NES		R. 4380.Introduction	4380	(1)	No equivalent section (NES)	NES		R. 4380.Introduction	4380	(1)	Adopt a revised IDPC Rule introduction section
No equivalent section (NES)	NES		R. 4381.Dealer Member's use of client free credit balances	4381	(1)	No equivalent section (NES)	NES		R. 4381.Investment Dealer Member's use of client free credit balances	4381	(1)	Adopt a revised IDPC Rule provision referencing Investment Dealer Member specifically. Not a material change
3.3 Segregation of Client Property	3.3.2	(a)	No equivalent section (NES)	NES		14.5.3 Cash and Securities held by a qualified custodian; 14.6 Client and investment fund assets held by a registered firm in trust			R. 4382.Mutual Fund Dealer Member's use of client free credit balances	4382	(1)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 4382.Mutual Fund Dealer Member's use of client free credit balances	4382	(2)	New subsection setting out criteria for use of client free credit balances by Mutual Fund Dealer Members

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
No equivalent section (NES)	NES		R. 4382.Notation on client account statements	4382	(1)	No equivalent section (NES)	NES		R. 4383.Notation on client account statements	4383	(1)	Adopt a revised IDPC Rule provision referencing "Dealer Member that uses client free credit balances within its business". Specify "Canadian financial institution" qualifying as an AI. Renumber 4382 as 4383.
No equivalent section (NES)	NES		R. 4383.Calculating usable free credit balances	4383	(1)	No equivalent section (NES)	NES		R. 4384.Calculating usable free credit balances	4384	(1)	Adopt a revised IDPC Rule provision referencing "Dealer Member that uses client free credit balances within its business". Renumber 4383 as 4384.
3.3 Segregation of Client Property	3.3.2	(a)	R. 4383.Calculating usable free credit balances	4383	(2)	No equivalent section (NES)	NES		R. 4384.Calculating usable free credit balances	4384	(2)	Adopt a revised IDPC Rule provision referencing "Dealer Member that uses client free credit balances within its business". Specify "Canadian financial institution qualifying as an acceptable institution". Renumber 4383 as 4384.
3.3 Segregation of Client Property	3.3.2	(b)	R. 4384.Weekly calculation	4384	(1)	No equivalent section (NES)	NES		R. 4385.Weekly calculation	4385	(1)	Adopt a revised IDPC Rule provision referencing "Dealer Member that uses client free credit balances within its business". Renumber 4384 as 4385. Update rule section reference.
3.3 Segregation of Client Property	3.3.2	(b)	R. 4385.Daily compliance review	4385	(1)	No equivalent section (NES)	NES		R. 4386.Daily compliance review and required action	4386	(1)	Adopt a revised IDPC Rule provision referencing "Dealer Member that uses client free credit balances within its business". Renumber 4385 as 4386. Update rule subsection reference.
3.3 Segregation of Client Property	3.3.2	(b)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 4386.Daily compliance review and required action	4386	(2)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
3.3 Segregation of Client Property	3.3.2	(c)	R. 4385.Daily compliance review	4385	(2)	No equivalent section (NES)	NES		R. 4386.Daily compliance review and required action	4386	(3)	Adopt a revised IDPC Rule provision where deficiency must be identified and corrected within one business day. Renumber 4385 as 4386.
3.3 Segregation of Client Property	3.3.2	(e)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		Provision not adopted in DC Rules
3.3 Segregation of Client Property	3.3.2	(d)(i)-(iii)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 4387.Designated trust account	4387	1(i)-(iii)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
No equivalent section (NES)	NES		R. 4386. - 4399. Reserved.	4386 - 4399		No equivalent section (NES)	NES		R. 4388. - 4399. Reserved.	4386 - 4399		Adopt existing IDPC Rule reserved section
No equivalent section (NES)	NES		R. 4401.Introduction	4401	(1)	No equivalent section (NES)	NES		R. 4401.Introduction	4401	(1)	Adopt existing IDPC Rule introduction section. Revised title in Part B to align with section title.
No equivalent section (NES)	NES		R. 4402.Introduction	4402	(1)	No equivalent section (NES)	NES		R. 4402.Introduction	4402	(1)	Adopt existing IDPC Rule introduction section
No equivalent section (NES)	NES		R. 4403.Written safekeeping agreement	4403	(1)	No equivalent section (NES)	NES		R. 4403.Written safekeeping agreement	4403	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4404.Securities free from encumbrance	4404	(1)	No equivalent section (NES)	NES		R. 4404.Keep assets free from encumbrance	4404	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4405.Procedures to keep securities apart	4405	(1)	No equivalent section (NES)	NES		R. 4405.Procedures to keep assets apart	4405	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4406.Identifying securities held for safekeeping in records	4406	(1)	No equivalent section (NES)	NES		R. 4406.Identifying assets held for safekeeping in records	4406	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4407.Release of securities held in safekeeping	4407	(1)	No equivalent section (NES)	NES		R. 4407.Release of assets held in safekeeping	4407	(1)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4408. - 4419. Reserved.	4408 - 4419		No equivalent section (NES)	NES		R. 4408. - 4419. Reserved.	4408 - 4419		Adopt existing IDPC Rule reserved section

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
No equivalent section (NES)	NES		R. 4420.Introduction	4420	(1)	No equivalent section (NES)	NES		R. 4420.Introduction	4420	(1)	Adopt existing IDPC Rule introduction section
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 4 -CASH AND SECURITIES	(a) and (b)	R. 4421.Safeguarding client and Dealer Member cash, securities and precious metals bullion	4421	(1)-(3)	No equivalent section (NES)	NES		R. 4421.Safeguarding client and Dealer Member cash, securities, precious metals bullion and other like assets	4421	(1)-(3)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4422.Receipt and delivery of securities and precious metals bullion	4422	(1)-(5)	No equivalent section (NES)	NES		R. 4422.Receipt and delivery of securities, precious metals bullion and other like assets	4422	(1)-(5)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4423.Restricting access to securities	4423	(1)-(3)	No equivalent section (NES)	NES		R. 4423.Restricting access to securities, precious metals bullion and other like assets	4423	(1)-(3)	Adopt IDPC Rule provision with edits to clarify the products within scope
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 4 -CASH AND SECURITIES	Trading-General (1)-(3)	R. 4424.Clearing	4424	(1)-(7)	No equivalent section (NES)	NES		R. 4424.Clearing	4424	(1)-(7)	Adopt existing IDPC Rule provision
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 4 -CASH AND SECURITIES	Trading-Nominee Name Accounts (1) and (2)	R. 4425.Protecting securities and precious metals bullion	4425	(1)-(4)	No equivalent section (NES)	NES		R. 4425.Protecting securities, precious metals bullion and other like assets	4425	(1)-(4)	Adopt IDPC Rule provision with edits to clarify the products within scope
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 4 -CASH AND SECURITIES	Trading-Nominee Name Accounts (5)	R. 4426.How to handle security records	4426	(1)-(3)	No equivalent section (NES)	NES		R. 4426.How to handle security, precious metals bullion and similar investment product records	4426	(1)-(3)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4427.Rules for counting securities	4427	(1)-(5)	No equivalent section (NES)	NES		R. 4427.Rules for counting securities, precious metals bullion and other like assets	4427	(1)-(5)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4428.Moving certificates, securities and precious metals bullion between branches	4428	(1)-(4)	No equivalent section (NES)	NES		R. 4428. Moving certificates, securities, precious metals bullion and other like assets between branches	4428	(1)-(4)	Adopt IDPC Rule provision with edits to clarify the products within scope
No equivalent section (NES)	NES		R. 4429.Transferring securities	4429	(1)-(7)	No equivalent section (NES)	NES		R. 4429.Transferring securities	4429	(1)-(7)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4430.Re-organization	4430	(1)-(5)	No equivalent section (NES)	NES		R. 4430.Re-organization	4430	(1)-(5)	Adopt existing IDPC Rule provision
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 4 -CASH AND SECURITIES	Trading-Nominee Name Accounts (6)-(8)	R. 4431.Handling dividends and interest	4431	(1)-(8)	No equivalent section (NES)	NES		R. 4431.Handling dividends and interest	4431	(1)-(8)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4432.Reconciling internal accounts	4432	(1)-(2)	No equivalent section (NES)	NES		R. 4432.Reconciling internal accounts	4432	(1)-(2)	Adopt existing IDPC Rule provision
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 4 -CASH AND SECURITIES	Cash-General (1)-(3)	R. 4433.Cash	4433	(1)-(3)	No equivalent section (NES)	NES		R. 4433.Cash	4433	(1)-(3)	Adopt existing IDPC Rule provision
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 4 -CASH AND SECURITIES	Cash-General (4)	R. 4433.Cash	4433	(4)	No equivalent section (NES)	NES		R. 4433.Cash	4433	(4)	Adopt IDPC Rule provision with edits to clarify the products within scope
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 4 -CASH AND SECURITIES	Cash-General (5)-(6)	R. 4433.Cash	4433	(5)-(6)	No equivalent section (NES)	NES		R. 4433.Cash	4433	(5)-(6)	Adopt existing IDPC Rule provision
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 4 -CASH AND SECURITIES	Cash-General (7)	No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 4433.Cash	4433	(7)	Adopt MFD Rule provision

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 4 -CASH AND SECURITIES	Cash-General (8)	R. 4433.Cash	4433	(7)	No equivalent section (NES)		NES	R. 4433.Cash		4433 (8)	Adopt renumbered IDPC Rule provision.
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 4 -CASH AND SECURITIES	Cash-General (9)	R. 4433.Cash	4433	(8)	No equivalent section (NES)		NES	R. 4433.Cash		4433 (9)	Adopt renumbered IDPC Rule provision.
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 4 -CASH AND SECURITIES	Cash-General (10)	R. 4433.Cash	4433	(9)	No equivalent section (NES)		NES	R. 4433.Cash		4433 (10)	Adopt renumbered IDPC Rule provision.
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 4 -CASH AND SECURITIES	Cash-General (11)	No equivalent section (NES)		NES	No equivalent section (NES)		NES	R. 4433.Cash		4433 (11)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 4 -CASH AND SECURITIES	Trust Accounts For Client Funds (1)-(3)	No equivalent section (NES)		NES	No equivalent section (NES)		NES	R. 4434.Trust accounts for client funds		4434 (1)-(3)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
No equivalent section (NES)	NES		R. 4434. - 4449. Reserved.	4434 - 4449		No equivalent section (NES)		NES	R. 4435. - 4449. Reserved.		4434 - 4449	Revised reserved sections
No equivalent section (NES)	NES		R. 4450.Introduction	4450	(1)	No equivalent section (NES)		NES	R. 4450.Introduction		4450 (1)	Adopt existing IDPC Rule introduction section
4.4.2 Base Amount	4.4.2		R. 4451.Definitions	4451	(1) "base amount"	No equivalent section (NES)		NES	R. 4451.Definitions		4451 (1) "base amount"	Adopt revised version of IDPC Rule defined term and MFD Rule term which is materially the same
No equivalent section (NES)	NES		R. 4451.Definitions	4451	(1) "other acceptable property"	No equivalent section (NES)		NES	No equivalent section (NES)		NES	IDPC Rule defined term no longer required
No equivalent section (NES)	NES		R. 4451.Definitions	4451	(1) "standard form financial institution bond"	No equivalent section (NES)		NES	R. 4451.Definitions		4451 (1) "standard form financial institution bond"	Adopt existing IDPC Rule defined term
4.1 Financial Institution Bond	4.1	first sentence	R. 4452.Dealer Member must have insurance	4452	(1)(i)	12.3 Insurance – dealer		(1)	R. 4452.Dealer Member must have insurance		4452 (1)(i)	Adopt existing IDPC Rule provision
4.4.1 Minimum	4.4.1	first sentence	R. 4452.Dealer Member must have insurance	4452	(1)(ii)	12.3 Insurance – dealer		(2)	R. 4452.Dealer Member must have insurance		4452 (1)(ii)	Adopt existing IDPC Rule provision
4.6 Qualified Carriers	4.6		R. 4453.Qualified insurance carriers	4453	(1)	No equivalent section (NES)		NES	R. 4453.Qualified insurance carriers		4453 (1)	Adopt existing IDPC Rule provision
4.6 Qualified Carriers	4.6		R. 4454.Foreign insurers	4454	(1)	No equivalent section (NES)		NES	R. 4454.Foreign insurers		4454 (1)	Adopt existing IDPC Rule provision
4.1 Financial Institution Bond	4.1	first sentence	R. 4455.Mail insurance	4455	(1)	No equivalent section (NES)		NES	R. 4455.Mail insurance		4455 (1)	Adopt existing IDPC Rule provision
4.1 Financial Institution Bond	4.1	last sentence	R. 4455.Mail insurance	4455	(2)	No equivalent section (NES)		NES	R. 4455.Mail insurance		4455 (2)	Adopt revised version of IDPC Rule provision that removes exemption requirement
4.1 Financial Institution Bond	4.1	Clause (A) -Fidelity	R. 4456.Financial institution bond	4456	(1)(i)	APPENDIX A – BONDING AND INSURANCE CLAUSES		A Fidelity	R. 4456.Financial institution bond		4456 (1)(i)	Adopt existing IDPC Rule provision
4.1 Financial Institution Bond	4.1	Clause (B) -On Premises	R. 4456.Financial institution bond	4456	(1)(ii)	APPENDIX A – BONDING AND INSURANCE CLAUSES		B On Premises	R. 4456.Financial institution bond		4456 (1)(ii)	Adopt existing IDPC Rule provision

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			Proposed Action
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	
4.1 Financial Institution Bond	4.1	Clause (C) -In Transit and Mail	R. 4456.Financial institution bond	4456	(1)(iii)	APPENDIX A – BONDING AND INSURANCE CLAUSES	C	In Transit	R. 4456.Financial institution bond	4456	(1)(iii)	Adopt existing IDPC Rule provision
4.1 Financial Institution Bond	4.1	Clause (D) -Forgery or Alterations	R. 4456.Financial institution bond	4456	(1)(iv)	APPENDIX A – BONDING AND INSURANCE CLAUSES	D	Forgery or Alterations	R. 4456.Financial institution bond	4456	(1)(iv)	Adopt existing IDPC Rule provision
4.1 Financial Institution Bond	4.1	Clause (E) -Securities	R. 4456.Financial institution bond	4456	(1)(v)	APPENDIX A – BONDING AND INSURANCE CLAUSES	E	Securities	R. 4456.Financial institution bond	4456	(1)(v)	Adopt existing IDPC Rule provision
4.4.1 Minimum	4.4.1		R. 4458.Minimum insurance requirement for certain introducing brokers	4458	(1)	12.3 Insurance – dealer	(2)		R. 4457.Minimum insurance requirement	4457	(1)	Adopt existing IDPC Rule provision from section 4458 for Type 1 introducing brokers and revised version of MFD Rule provision for Level 1, 2 and 3 Dealers
4.4.1 Minimum	4.4.1		R. 4458.Minimum insurance requirement for certain introducing brokers	4458	(1)	No equivalent section (NES)	NES		R. 4457.Minimum insurance requirement	4457	(2)	Adopt existing IDPC Rule provision from section 4458 for Type 2 introducing brokers
4.4.1 Minimum	4.4.1		R. 4457.General minimum insurance requirements	4457	(1)	12.3 Insurance – dealer	(2)		R. 4457.Minimum insurance requirement	4457	(3)	Adopt revised version of IDPC Rule provision from subsection 4457(1) to specify Investment Dealer Member and adopt revised MFD Rule provision for Level 4 Dealers which is materially the same
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 4458. Reserved.	4458		Adopt new DC Rule reserved section
4.5 Provisos	4.5	(a)	R. 4459.Double aggregate limit	4459	(1)	12.3 Insurance – dealer	(1)(b)		R. 4459.Double aggregate limit	4459	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4460.Calculating minimum insurance requirement and risk adjusted capital provisions	4460	(1)	No equivalent section (NES)	NES		R. 4460.Calculating minimum insurance requirement and risk adjusted capital provisions	4460	(1)	Adopt a revised version of existing IDPC Rule provision to update cross-reference to Form 1
No equivalent section (NES)	NES		R. 4460.Calculating minimum insurance requirement and risk adjusted capital provisions	4460	(2)	No equivalent section (NES)	NES		R. 4460.Calculating minimum insurance requirement and risk adjusted capital provisions	4460	(2)	Adopt existing IDPC Rule provision
4.5 Provisos	4.5	(c)	R. 4460.Calculating minimum insurance requirement and risk adjusted capital provisions	4460	(3)	No equivalent section (NES)	NES		R. 4460.Calculating minimum insurance requirement and risk adjusted capital provisions	4460	(3)	Adopt existing IDPC Rule provision
4.5 Provisos	4.5	(b)	R. 4461.Correction of insufficient coverage	4461	(1)	No equivalent section (NES)	NES		R. 4461.Correction of insufficient coverage	4461	(1)	Adopt existing IDPC Rule provision
4.7 Global Financial Institution Bonds	4.7		R. 4462.Global financial institution bonds	4462	(1)	12.6 Global bonding or insurance			R. 4462.Global financial institution bonds	4462	(1)	Adopt existing IDPC Rule provision
4.2 Notice of Termination	4.2	(i)	R. 4463.Notify the Corporation of underwriter insurance termination	4463	(1)	12.7 Notifying the regulator or the securities regulatory authority of a change, claim or cancellation	(1)		R. 4463.Notify the Corporation of underwriter insurance termination	4463	(1)	Adopt existing IDPC Rule provision
4.3 Termination or Cancellation	4.3		R. 4464.When insurance ends due to take-over	4464	(1)	No equivalent section (NES)	NES		R. 4464.When insurance ends due to take-over	4464	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4465.Notify the Corporation of claims	4465	(1)	12.7 Notifying the regulator or the securities regulatory authority of a change, claim or cancellation	(1)		R. 4465.Notify the Corporation of claims	4465	(1)	Adopt existing IDPC Rule provision
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 3 -INSURANCE	Minimum Firm Policies And Procedures (1) and (2)	R. 4466.Board of directors review and designation	4466	(1)	No equivalent section (NES)	NES		R. 4466.Board of directors review and designation	4466	(1)	Adopt existing IDPC Rule provision
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 3 -INSURANCE	Minimum Firm Policies And Procedures (3), (4) and (5)	R. 4467.Executive review	4467	(1)	No equivalent section (NES)	NES		R. 4467.Executive review	4467	(1)	Adopt existing IDPC Rule provision

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
12 RULE 400 - INTERNAL CONTROL RULE STATEMENTS	INTERNAL CONTROL RULE STATEMENT 3 -INSURANCE	Minimum Firm Policies And Procedures (6)	R. 4468.Executive prompt action	4468	(1)	No equivalent section (NES)	NES		R. 4468.Executive prompt action	4468	(1)	Adopt existing IDPC Rule provision
No equivalent section (NES)	NES		R. 4469. - 4499. Reserved.	4469 - 4499		No equivalent section (NES)	NES		R. 4469. - 4499. Reserved.	4469 - 4499		Adopt existing IDPC Rule reserved section
No equivalent section (NES)	NES		R. 4501. Introduction	4501	(1)	No equivalent section (NES)	NES		R. 4501. Introduction	4501	(1)	Adopt existing IDPC Rule introduction section.
No equivalent section (NES)	NES		R. 4502. Definitions	4502	(1) "best efforts"	No equivalent section (NES)	NES		R. 4502. Definitions	4502	(1) "best efforts"	Adopt a revised version of existing IDPC Rule definition which adds French defined term
No equivalent section (NES)	NES		R. 4502. Definitions	4502	(1) "CDSX"	No equivalent section (NES)	NES		R. 4502. Definitions	4502	(1) "CDSX"	Adopt a revised version of existing IDPC Rule definition which adds French defined term
No equivalent section (NES)	NES		R. 4502. Definitions	4502	(1) "forward repo"	No equivalent section (NES)	NES		R. 4502. Definitions	4502	(1) "forward repo"	Adopt a revised version of existing IDPC Rule definition which adds French defined term
No equivalent section (NES)	NES		R. 4502. Definitions	4502	(1) "general collateral"	No equivalent section (NES)	NES		R. 4502. Definitions	4502	(1) "general collateral"	Adopt a revised version of existing IDPC Rule definition which adds French defined term
No equivalent section (NES)	NES		R. 4502. Definitions	4502	(1) "inter-dealer broker"	No equivalent section (NES)	NES		R. 4502. Definitions	4502	(1) "inter-dealer broker"	Adopt a revised version of existing IDPC Rule definition which adds French defined term
No equivalent section (NES)	NES		R. 4502. Definitions	4502	(1) "odd-lot"	No equivalent section (NES)	NES		R. 4502. Definitions	4502	(1) "odd-lot"	Adopt a revised version of existing IDPC Rule definition which adds French defined term
No equivalent section (NES)	NES		R. 4503. General	4503	(1)	No equivalent section (NES)	NES		R. 4503. General	4503	(1)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4504.Marking to market	4504	(1)	No equivalent section (NES)	NES		R. 4504.Marking to market	4504	(1)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4504.Marking to market	4504	(2)	No equivalent section (NES)	NES		R. 4504.Marking to market	4504	(2)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4504.Marking to market	4504	(3)	No equivalent section (NES)	NES		R. 4504.Marking to market	4504	(3)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4504.Marking to market	4504	(4)	No equivalent section (NES)	NES		R. 4504.Marking to market	4504	(4)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4504.Marking to market	4504	(5)	No equivalent section (NES)	NES		R. 4504.Marking to market	4504	(5)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4504.Marking to market	4504	(6)	No equivalent section (NES)	NES		R. 4504.Marking to market	4504	(6)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4505.Forward repo trade confirmations	4505	(1)	No equivalent section (NES)	NES		R. 4505.Forward repo trade confirmations	4505	(1)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4505.Forward repo trade confirmations	4505	(2)	No equivalent section (NES)	NES		R. 4505.Forward repo trade confirmations	4505	(2)	Adopt existing IDPC Rule provision.

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
No equivalent section (NES)	NES		R. 4505.Forward repo trade confirmations	4505	(3)	No equivalent section (NES)	NES		R. 4505.Forward repo trade confirmations	4505	(3)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4506.Obligation to make coupon payments	4506	(1)	No equivalent section (NES)	NES		R. 4506.Obligation to make coupon payments	4506	(1)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4506.Obligation to make coupon payments	4506	(2)	No equivalent section (NES)	NES		R. 4506.Obligation to make coupon payments	4506	(2)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4507.Substitutions	4507	(1)	No equivalent section (NES)	NES		R. 4507.Substitutions	4507	(1)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4507.Substitutions	4507	(2)	No equivalent section (NES)	NES		R. 4507.Substitutions	4507	(2)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4508.General collateral repurchase agreement or reverse repurchase agreement allocations	4508	(1)	No equivalent section (NES)	NES		R. 4508.General collateral repurchase agreement or reverse repurchase agreement allocations	4508	(1)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4508.General collateral repurchase agreement or reverse repurchase agreement allocations	4508	(2)	No equivalent section (NES)	NES		R. 4508.General collateral repurchase agreement or reverse repurchase agreement allocations	4508	(2)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4508.General collateral repurchase agreement or reverse repurchase agreement allocations	4508	(3)	No equivalent section (NES)	NES		R. 4508.General collateral repurchase agreement or reverse repurchase agreement allocations	4508	(3)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4508.General collateral repurchase agreement or reverse repurchase agreement allocations	4508	(4)	No equivalent section (NES)	NES		R. 4508.General collateral repurchase agreement or reverse repurchase agreement allocations	4508	(4)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4509.Confidentiality	4509	(1)	No equivalent section (NES)	NES		R. 4509.Confidentiality	4509	(1)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4509.Confidentiality	4509	(2)	No equivalent section (NES)	NES		R. 4509.Confidentiality	4509	(2)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4509.Confidentiality	4509	(3)	No equivalent section (NES)	NES		R. 4509.Confidentiality	4509	(3)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4510. - 4599. Reserved.	4510 -4599		No equivalent section (NES)	NES		R. 4510. - 4599. Reserved.	4510 -4599		Adopt existing IDPC Rule reserved section
No equivalent section (NES)	NES		R. 4601.Introduction	4601	(1)	No equivalent section (NES)	NES		R. 4601.Introduction	4601	(1)	Adopt existing IDPC Rule introduction section.
No equivalent section (NES)	NES		R. 4602.Definitions	4602	(1) "overnight cash loan agreement"	No equivalent section (NES)	NES		R. 4602.Definitions	4602	(1) "overnight cash loan agreement"	Adopt a revised version of existing IDPC Rule definition which adds French defined term
No equivalent section (NES)	NES		R. 4602.Definitions	4602	(1) "Schedule I chartered bank"	No equivalent section (NES)	NES		R. 4602.Definitions	4602	(1) "Schedule I chartered bank"	Adopt a revised version of existing IDPC Rule definition which adds French defined term
No equivalent section (NES)	NES		R. 4603.General requirements	4603	(1) Marking to market	No equivalent section (NES)	NES		R. 4603.General requirements	4603	(1) Marking to market	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4603.General requirements	4603	(2) Record transactions	11.5 General requirements for records	(2)	(g)	R. 4603.General requirements	4603	(2) Record transactions	Adopt existing IDPC Rule provision.

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
No equivalent section (NES)	NES		R. 4603.General requirements	4603	(3) Loan accounts	No equivalent section (NES)	NES		R. 4603.General requirements	4603	(3) Loan accounts	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4603.General requirements	4603	(4) Confirmations and month-end statements	No equivalent section (NES)	NES		R. 4603.General requirements	4603	(4) Confirmations and month-end statements	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4603.General requirements	4603	(5) Buy-ins	No equivalent section (NES)	NES		R. 4603.General requirements	4603	(5) Buy-ins	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4604. Written agreement requirement	4604	(1)	No equivalent section (NES)	NES		R. 4604. Written agreement requirement	4604	(1)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4604. Written agreement requirement	4604	(2)	No equivalent section (NES)	NES		R. 4604. Written agreement requirement	4604	(2)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4604. Written agreement requirement	4604	(3)	No equivalent section (NES)	NES		R. 4604. Written agreement requirement	4604	(3)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4605.Cash and securities loans between a Dealer Member and an acceptable institution or acceptable counterparty	4605	(1)	No equivalent section (NES)	NES		R. 4605.Cash and securities loans between a Dealer Member and an acceptable institution or acceptable counterparty	4605	(1)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4606. Cash and securities loans between regulated entities	4606	(1)	No equivalent section (NES)	NES		R. 4606. Cash and securities loans between regulated entities	4606	(1)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4607. Cash and securities loans with other counterparties	4607	(1)	No equivalent section (NES)	NES		R. 4607. Cash and securities loans with other counterparties	4607	(1)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4607. Cash and securities loans with other counterparties	4607	(2)	No equivalent section (NES)	NES		R. 4607. Cash and securities loans with other counterparties	4607	(2)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4607. Cash and securities loans with other counterparties	4607	(3)	No equivalent section (NES)	NES		R. 4607. Cash and securities loans with other counterparties	4607	(3)	Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 4608. - 4699. Reserved.	4608 -4699		No equivalent section (NES)	NES		R. 4608. - 4699. Reserved.	4608 -4699		Adopt existing IDPC Rule reserved section
No equivalent section (NES)	NES		R. 5101. Introduction	5101	(1)(i)	No equivalent section (NES)	NES		R. 5101. Introduction	5101	(1)(i)	Adopt existing IDPC Rule introduction section.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 5101. Introduction	5101	(1)(ii)	New introduction clause to include sections specific to Mutual Fund Dealer Members
No equivalent section (NES)	NES		R. 5101. Introduction	5101	(1)(ii)	No equivalent section (NES)	NES		R. 5101. Introduction	5101	(1)(ii)	Adopt existing IDPC Rule introduction section.
No equivalent section (NES)	NES		R. 5101. Introduction	5101	(1)(iii)	No equivalent section (NES)	NES		R. 5101. Introduction	5101	(1)(iii)	Adopt existing IDPC Rule introduction section.
No equivalent section (NES)	NES		R. 5102 - 5109. Reserved.	5102 - 5109		No equivalent section (NES)	NES		R. 5102 - 5109. Reserved.	5102 - 5109		Adopt existing IDPC Rule provision.
No equivalent section (NES)	NES		R. 5110. Margin requirements - purposes	5110	(1)-(2)	No equivalent section (NES)	NES		R. 5110. Margin requirements - purposes	5110	(1)-(2)	Adopt existing IDPC Rule provision.

Existing MFDR			Existing IDPCR			Existing NI 31-103 requirement			New DCR			
Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Number and Title	Section reference	Subsection reference	Proposed Action
No equivalent section (NES)	NES		R. 5111. Margin requirements - general application	5111	(1)-(4)	No equivalent section (NES)	NES		R. 5111. Margin requirements - general application	5111	(1)-(4)	Adopt existing IDPC Rule provision.
R. 3.2.1 Client Lending and Margin	3.2.1	(c)(i)-(v)	No equivalent section (NES)	NES		13.12 Restriction on borrowing from, or lending to, clients	13.12	(1)(a)	R. 5112. Advancing redemption proceeds and client margin lending by Mutual Fund Dealer Members	5112	(1)	Adopt MFD Rule provision which is redrafted for consistency with DC Rule drafting style
No equivalent section (NES)	NES		No equivalent section (NES)	NES		No equivalent section (NES)	NES		R. 5112. Advancing redemption proceeds and client margin lending by Mutual Fund Dealer Members	5112	(2)	New subsection setting out criteria for Mutual Fund Dealer Members to offer margin lending
No equivalent section (NES)	NES		R. 5112. Application of margin requirements - Dealer Member inventory positions	5112	(1)-(3)	No equivalent section (NES)	NES		R. 5113. Application of margin requirements - Dealer Member inventory positions	5113	(1)-(3)	Adopt renumbered IDPC Rule provision.
No equivalent section (NES)	NES		R. 5113. Application of margin requirements - client account positions	5113	(1)-(4)	No equivalent section (NES)	NES		R. 5114. Application of margin requirements - client account positions	5114	(1)-(4)	Adopt renumbered IDPC Rule provision.
No equivalent section (NES)	NES		R. 5114. Client securities that are collateral for a margin debt	5114	(1)-(2)	No equivalent section (NES)	NES		R. 5115. Client securities that are collateral for a margin debt	5115	(1)-(2)	Adopt renumbered IDPC Rule provision.
No equivalent section (NES)	NES		R. 5115. Dealer Member's rights in securities of indebted clients	5115	(1)	No equivalent section (NES)	NES		R. 5116. Dealer Member's rights in securities of indebted clients	5116	(1)	Adopt renumbered IDPC Rule provision.
No equivalent section (NES)	NES		R. 5116. Dealer Member may buy or sell client securities	5116	(1)	No equivalent section (NES)	NES		R. 5117. Dealer Member may buy or sell client securities	5117	(1)	Adopt renumbered IDPC Rule provision.
No equivalent section (NES)	NES		R. 5117. Dealer Member's right to recover from indebted client	5117	(1)	No equivalent section (NES)	NES		R. 5118. Dealer Member's right to recover from indebted client	5118	(1)	Adopt renumbered IDPC Rule provision.
No equivalent section (NES)	NES		R. 5118 - 5119. Reserved.	5118 - 5119		No equivalent section (NES)	NES		R. 5119. Reserved.	5119		Revised reserved sections
Form 1	Schedule 1 Notes and Instructions	1(e)	R. 5120. Margin requirements - when a rate is not specified	5120	(1)	Form 31-103F1	Schedule 1 (calculating line 9 market risk)	(2)(g)	R. 5120. Margin requirements - when a rate is not specified	5120	(1)	Adopt existing IDPC Rule provision.

Existing MFDR		
Number and Title	Section reference	Subsection reference

Existing IDPCR		
Number and Title	Section reference	Subsection reference

Existing NI 31-103 requirement		
Number and Title	Section reference	Subsection reference

New DCR		
Number and Title	Section reference	Subsection reference
Proposed Action		

Existing MFDR		
Number and Title	Section reference	Subsection reference

Existing IDPCR		
Number and Title	Section reference	Subsection reference

Existing NI 31-103 requirement		
Number and Title	Section reference	Subsection reference

New DCR		
Number and Title	Section reference	Subsection reference
Proposed Action		

Existing MFDR		
Number and Title	Section reference	Subsection reference

Existing IDPCR		
Number and Title	Section reference	Subsection reference

Existing NI 31-103 requirement		
Number and Title	Section reference	Subsection reference

New DCR		
Number and Title	Section reference	Subsection reference
Proposed Action		

Existing MFDR		
Number and Title	Section reference	Subsection reference

Existing IDPCR		
Number and Title	Section reference	Subsection reference

Existing NI 31-103 requirement		
Number and Title	Section reference	Subsection reference

New DCR		
Number and Title	Section reference	Subsection reference
Proposed Action		

Existing MFDR		
Number and Title	Section reference	Subsection reference

Existing IDPCR		
Number and Title	Section reference	Subsection reference

Existing NI 31-103 requirement		
Number and Title	Section reference	Subsection reference

New DCR		
Number and Title	Section reference	Subsection reference
Proposed Action		

Existing MFDR		
Number and Title	Section reference	Subsection reference

Existing IDPCR		
Number and Title	Section reference	Subsection reference

Existing NI 31-103 requirement		
Number and Title	Section reference	Subsection reference

New DCR		
Number and Title	Section reference	Subsection reference
Proposed Action		

Existing MFDR		
Number and Title	Section reference	Subsection reference

Existing IDPCR		
Number and Title	Section reference	Subsection reference

Existing NI 31-103 requirement		
Number and Title	Section reference	Subsection reference

New DCR		
Number and Title	Section reference	Subsection reference
Proposed Action		

Existing MFDR		
Number and Title	Section reference	Subsection reference

Existing IDPCR		
Number and Title	Section reference	Subsection reference

Existing NI 31-103 requirement		
Number and Title	Section reference	Subsection reference

New DCR		
Number and Title	Section reference	Subsection reference
Proposed Action		

Existing MFDR		
Number and Title	Section reference	Subsection reference

Existing IDPCR		
Number and Title	Section reference	Subsection reference

Existing NI 31-103 requirement		
Number and Title	Section reference	Subsection reference

New DCR		
Number and Title	Section reference	Subsection reference
Proposed Action		

Existing MFDR		
Number and Title	Section reference	Subsection reference

Existing IDPCR		
Number and Title	Section reference	Subsection reference

Existing NI 31-103 requirement		
Number and Title	Section reference	Subsection reference

New DCR		
Number and Title	Section reference	Subsection reference
Proposed Action		

Existing MFDR		
Number and Title	Section reference	Subsection reference

Existing IDPCR		
Number and Title	Section reference	Subsection reference

Existing NI 31-103 requirement		
Number and Title	Section reference	Subsection reference

New DCR		
Number and Title	Section reference	Subsection reference
Proposed Action		

Existing MFDR		
Number and Title	Section reference	Subsection reference

Existing IDPCR		
Number and Title	Section reference	Subsection reference

Existing NI 31-103 requirement		
Number and Title	Section reference	Subsection reference

New DCR		
Number and Title	Section reference	Subsection reference
Proposed Action		

Existing MFDR		
Number and Title	Section reference	Subsection reference

Existing IDPCR		
Number and Title	Section reference	Subsection reference

Existing NI 31-103 requirement		
Number and Title	Section reference	Subsection reference

New DCR		
Number and Title	Section reference	Subsection reference
Proposed Action		

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
General notes and definitions	note 1		General notes and definitions	note 1		General notes and definitions	note 1		Adopt note that is common to IDPC Form 1 and MFD Form 1. Moved sentence regarding completion of the statements and schedules to new note 2.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		General notes and definitions	note 2		New DC Form 1 note. Inserted table detailing the statements and schedules that must be filed.
General notes and definitions	note 2	"Trading balances"	General notes and definitions	note 2	"Client and broker trading balances"	General notes and definitions	note 3	"Client and broker trading balances"	Adopt renumbered IDPC Form 1 note. Replaced MFD term "trading balances" with DC Rules defined term "client and broker trading balances".
General notes and definitions	note 2	"Preferred shares"	General notes and definitions	note 2	"Preferred shares"	General notes and definitions	note 3	"Preferred shares"	Adopt note that is common to IDPC Form 1 and MFD Form 1.
General notes and definitions	note 2	"Presentation"	General notes and definitions	note 2	"Presentation"	General notes and definitions	note 3	"Presentation"	Adopt IDPC Form 1 note with updated references. IDPC note includes IFRS departure for profit(loss) for the year on discontinued operations.
General notes and definitions	note 2	"Separate financial statements on a non-consolidated basis"	General notes and definitions	note 2	"Separate financial statements on a non-consolidated basis"	General notes and definitions	note 3	"Separate financial statements on a non-consolidated basis"	Adopt IDPC Form 1 note with updated reference.
General notes and definitions	note 2	"Statement of cash flow"	General notes and definitions	note 2	"Statement of cash flow"	General notes and definitions	note 3	"Statement of cash flow"	Adopt note that is common to IDPC Form 1 and MFD Form 1.
No equivalent section (NES)	NES		General notes and definitions	note 2	"Subordinated loan"	General notes and definitions	note 3	"Subordinated loan"	Adopt renumbered IDPC Form 1 note.
General notes and definitions	note 2	"Valuation"	General notes and definitions	note 2	"Valuation"	General notes and definitions	note 3	"Valuation"	Adopt renumbered IDPC Form 1 note. IDPC note includes language to explain difference between "market value" and "fair value".
General notes and definitions	note 3	"Hedge accounting"	General notes and definitions	note 3	"Hedge accounting"	General notes and definitions	note 4	"Hedge accounting"	Adopt note that is common to IDPC Form 1 and MFD Form 1.
General notes and definitions	note 3	"Securities owned and sold short as held-for-trading"	General notes and definitions	note 3	"Securities owned and sold short as held-for-trading"	General notes and definitions	note 4	"Securities owned and sold short as held-for-trading"	Adopt renumbered IDPC Form 1 note. IDPC note refers to "inventory positions" to align with DC Rule terminology.
General notes and definitions	note 3	"Valuation of a subsidiary"	General notes and definitions	note 3	"Valuation of a subsidiary"	General notes and definitions	note 4	"Valuation of a subsidiary"	Adopt note that is common to IDPC Form 1 and MFD Form 1.
General notes and definitions	note 4		General notes and definitions	note 4		General notes and definitions	note 5		Adopt renumbered IDPC Form 1 note. IDPC note refers to "Corporation requirements".

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
General notes and definitions	note 5		General notes and definitions	note 5		General notes and definitions	note 6		Adopt renumbered IDPC Form 1 note. IDPC note refers to "related company" and "subsection 1201(2) of the Dealer and Consolidated rules".
General notes and definitions	note 6		General notes and definitions	note 6		General notes and definitions	note 7		Adopt note that is common to IDPC Form 1 and MFD Form 1
No equivalent section (NES)	NES		General notes and definitions	note 7		General notes and definitions	note 8		Adopt renumbered IDPC Form 1 note.
General notes and definitions	note 7		General notes and definitions	note 8		General notes and definitions	note 9		Adopt renumbered IDPC Form 1 note. IDPC note does not include sentence regarding historic transition exemption.
General notes and definitions	note 8		General notes and definitions	note 9		General notes and definitions	note 10		Adopt renumbered IDPC Form 1 note. IDPC note requires rounding to nearest thousand (MFD required rounding to nearest dollar).
General notes and definitions	note 9		General notes and definitions	note 10		General notes and definitions	note 11		Adopt note that is common to IDPC Form 1 and MFD Form 1.
General notes and definitions	note 10	(Mandatory security counts)	General notes and definitions	note 11	(Mandatory security counts)	General notes and definitions	note 12	(Mandatory security counts)	Adopt renumbered IDPC Form 1 note. IDPC note includes additional requirement regarding monthly security count.
General notes and definitions	note 11	(Mandatory reconciliations)	No equivalent section (NES)	NES		General notes and definitions	note 13	(Mandatory reconciliations)	Adopt revised MFD Form 1 note. Remove "in nominee accounts" to harmonize with DC Rules.
General notes and definitions	Definitions	1 (a)-(i) "acceptable entity"	No equivalent section (NES)	NES		No equivalent section (NES)	NES		Repeal. MFD Form 1 definition made redundant by adoption of IDPC counterparty definitions.
No equivalent section (NES)	NES		General notes and definitions	note 12	"acceptable clearing corporation"	General notes and definitions	note 14	"acceptable clearing corporation"	Adopt renumbered IDPC Form 1 note.
No equivalent section (NES)	NES		General notes and definitions	note 12	"acceptable counterparty"	General notes and definitions	note 14	"acceptable counterparty"	Adopt renumbered IDPC Form 1 note.
No equivalent section (NES)	NES		General notes and definitions	note 12	"acceptable exchange"	General notes and definitions	note 14	"acceptable exchange"	Adopt renumbered IDPC Form 1 note.
General notes and definitions	Definitions	2 (a)-(b) "acceptable institutions"	General notes and definitions	note 12	"acceptable institution"	General notes and definitions	note 14	"acceptable institution"	Adopt renumbered IDPC Form 1 note. IDPC definition includes a wider range of entities and requires minimum net worth criteria compared to MFD definition.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
General notes and definitions	Definitions	3 "acceptable securities locations"	General notes and definitions	note 12	"acceptable securities location"	General notes and definitions	note 14	"acceptable securities location"	Adopt IDPC Form 1 definition with edits to clarify the products in scope. IDPC definition includes a wider range of entities than MFD definition.
No equivalent section (NES)	NES		General notes and definitions	note 12	"Basel Accord country"	General notes and definitions	note 14	"Basel Accord country"	Adopt renumbered IDPC Form 1 note.
No equivalent section (NES)	NES		General notes and definitions	note 12	"broad based index"	No equivalent section (NES)	NES		Definition not adopted as replaced with new definition "diversified investment product"
No equivalent section (NES)	NES		No equivalent section (NES)	NES		General notes and definitions	note 14	"diversified investment product"	New DC Form 1 definition. Replaces "broad based index" definition. Applicable for measuring concentration exposures.
No equivalent section (NES)	NES		General notes and definitions	note 12	"designated rating organization"	General notes and definitions	note 14	"designated rating organization"	Adopt renumbered IDPC Form 1 note.
No equivalent section (NES)	NES		General notes and definitions	note 12	"extended settlement date"	General notes and definitions	note 14	"extended settlement date"	Adopt renumbered IDPC Form 1 note.
General notes and definitions	Definitions	5 (a)-(d) "market value of a security"	General notes and definitions	note 12	"market value"	No equivalent section (NES)	NES		IDPC Form 1 definition not adopted because "market value" definition is included in DC Rule subsection 1201(2).
General notes and definitions	Definitions	4 "regulated entities"	General notes and definitions	note 12	"regulated entity"	General notes and definitions	note 14	"regulated entity"	Adopt renumbered IDPC Form 1 note. IDPC definition is more prescriptive including value for value allowance.
No equivalent section (NES)	NES		General notes and definitions	note 12	"regular settlement date"	General notes and definitions	note 14	"regular settlement date"	Adopt renumbered IDPC Form 1 note.
Certificate of Partners or Directors			No equivalent section (NES)	NES		Certificate of Ultimate Designated Person (UDP) and Chief Financial Officer (CFO) - Mutual Fund Dealer Members			Adopt revised MFD Form 1 certificate that is specific to Mutual Fund Dealer Members that do not offer client margin lending or use client free credit cash in operations. Certificate renamed and ordering of questions updated. Includes new question related to "concentration of securities" on DC Form 1 Schedule 10.
No equivalent section (NES)	NES		Certificate of Ultimate Designated Person (UDP) and Chief Financial Officer (CFO)			Certificate of Ultimate Designated Person (UDP) and Chief Financial Officer (CFO) - Investment Dealer Members			Adopt revised IDPC Form 1 certificate with updated schedule 11 (prev. Sch 9) reference. Certificate renamed to reflect applicability to Investment Dealer Members.
Certificate of Partners or Directors Notes and Instructions			Certificate of Ultimate Designated Person (UDP) and Chief Financial Officer (CFO) Notes and instructions			Certificate of Ultimate Designated Person (UDP) and Chief Financial Officer (CFO) Notes and instructions			Adopt revised IDPC Form 1 certificate Notes and instructions applicable to both Mutual Fund Dealer Member and Investment Dealer Member certificates.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Certificate of Ultimate Designated Person (UDP) and Chief Financial Officer (CFO) Notes and instructions	note 1		New DC Form 1 note. Requires a Mutual Fund Dealer Member that chooses to offer margin or use client free credit balances in its operations to respond to the questions on Certificate of UDP and CFO - Investment Dealer Members.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
Certificate of Partners or Directors Notes and Instructions	note 1		Certificate of Ultimate Designated Person (UDP) and Chief Financial Officer (CFO) Notes and instructions	note 1		Certificate of Ultimate Designated Person (UDP) and Chief Financial Officer (CFO) Notes and instructions	note 2		Adopt note that is common to IDPC Form 1 and MFD Form 1.
Certificate of Partners or Directors Notes and Instructions	note 2		Certificate of Ultimate Designated Person (UDP) and Chief Financial Officer (CFO) Notes and instructions	note 2		Certificate of Ultimate Designated Person (UDP) and Chief Financial Officer (CFO) Notes and instructions	note 3		Adopt and combine IDPC Form 1 and MFD Form 1 notes. Note applies IDPC provision requiring signing by UDP, CFO and "at lease one other Executive if the UDP and CFO are the same person". Note includes MFD provision that where there is only one individual that meets the criteria to sign, that individual must provide sign off.
Certificate of Partners or Directors Notes and Instructions	note 3		No equivalent section (NES)	NES		No equivalent section (NES)	NES		MFD Form 1 note not adopted. A hard copy with original signatures is no longer required.
Independent Auditor's Report for Statements A, D and E			Independent Auditor's Report for Statements A, E and F			Independent Auditor's Report for Statements A, D and E			Adopt audit report that is common to IDPC Form 1 and MFD Form 1. Merged audit report for both Mutual Fund Dealer Members and Investment Dealer Members.
Independent Auditor's Report for Statements B, C and F			No equivalent section (NES)	NES		Independent Auditor's Report for Statements B and C - Mutual Fund Dealer Members			Adopt MFD Form 1 second audit report with updated references and formatting, that is specific to Mutual Fund Dealer Members that do not use client free credit cash in their operations.
No equivalent section (NES)	NES		Independent Auditor's Report for Statements B, C and D			Independent Auditor's Report for Statements B, C and F - Investment Dealer Members			Adopt IDPC Form 1 second audit report with updated references
Independent Auditor's Reports Notes and Instructions	paragraph 1		Independent Auditor's Reports Notes and Instructions	note 1		Independent Auditor's Reports Notes and Instructions	note 1		Adopt note that is common to IDPC Form 1 and MFD Form 1.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Independent Auditor's Reports Notes and Instructions	note 2		New DC Form 1 note detailing applicability of audit reports to dealer types. Note includes requirement that audit report form for Statements B, C and F - Investment Dealer Members, is also applicable to those Mutual Fund Dealer Members that choose to use client free credit balances in their operations.
Independent Auditor's Reports Notes and Instructions	paragraph 2		Independent Auditor's Reports Notes and Instructions	note 2		Independent Auditor's Reports Notes and Instructions	note 3		Adopt note that is common to IDPC Form 1 and MFD Form 1.
Independent Auditor's Reports Notes and Instructions	paragraph 3		No equivalent section (NES)	NES		No equivalent section (NES)	NES		MFD Form 1 note not adopted. A hard copy with original signatures is no longer required.
Statement A - Statement of financial position	Liquid Assets	1. Cash on deposit with acceptable institutions	Statement A - Statement of financial position	Liquid Assets	1. Cash on deposit with acceptable institutions	Statement A - Statement of financial position	Liquid Assets	1. Cash on deposit with acceptable institutions	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Liquid Assets	2. Client funds held in trust with acceptable institutions	Statement A - Statement of financial position	Liquid Assets	2. Funds deposited in trust for RRSP and other similar accounts	Statement A - Statement of financial position	Liquid Assets	2. Client funds deposited in trust with acceptable institutions	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1. Revised title of line 2 to accommodate reporting of both Mutual fund dealer and Investment Dealer Member cash deposited in trust at an AI.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
No equivalent section (NES)	NES		Statement A - Statement of financial position	Liquid Assets	3. Cash, held in trust with acceptable institutions, due to free credit ratio calculation	Statement A - Statement of financial position	Liquid Assets	3. Cash, held in trust with acceptable institutions, due to free credit ratio calculation	Adopt IDPC Form 1 reporting line with updated reference.
No equivalent section (NES)	NES		Statement A - Statement of financial position	Liquid Assets	4. Variable base deposits and margin deposits with acceptable clearing corporations [cash balances only]	Statement A - Statement of financial position	Liquid Assets	4. Variable base deposits and margin deposits with acceptable clearing corporations [cash balances only]	Adopt IDPC Form 1 reporting line.
No equivalent section (NES)	NES		Statement A - Statement of financial position	Liquid Assets	5. Margin deposits with regulated entities [cash balances only]	Statement A - Statement of financial position	Liquid Assets	5. Margin deposits with regulated entities [cash balances only]	Adopt IDPC Form 1 reporting line.
No equivalent section (NES)	NES		Statement A - Statement of financial position	Liquid Assets	6. Loans receivable, securities borrowed and resold	Statement A - Statement of financial position	Liquid Assets	6. Loans receivable, securities borrowed and resold	Adopt IDPC Form 1 reporting line.
Statement A - Statement of financial position	Liquid Assets	3. Securities owned at market value	Statement A - Statement of financial position	Liquid Assets	7. Securities owned - at market value	Statement A - Statement of financial position	Liquid Assets	7. Securities owned - at market value	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
No equivalent section (NES)	NES		Statement A - Statement of financial position	Liquid Assets	8. Securities owned and segregated due to free credit ratio calculation	Statement A - Statement of financial position	Liquid Assets	8. Securities owned and segregated due to free credit ratio calculation	Adopt IDPC Form 1 reporting line.
Statement A - Statement of financial position	Non allowable assets	13. Client debit balances	Statement A - Statement of financial position	Liquid Assets	9. Client accounts	Statement A - Statement of financial position	Liquid Assets	9. Client accounts	Adopt IDPC Form 1 reporting line with updated references. Reclassify and rename "client debit balances" in non-allowable assets on MFD Form 1 Statement A, Line 13 to "client accounts" in allowable assets on DC Form 1 Statement A, Line 9.
Statement A - Statement of financial position	Liquid Assets	5. Trading balances	Statement A - Statement of financial position	Liquid Assets	10. Brokers and dealers trading balances	Statement A - Statement of financial position	Liquid Assets	10. Brokers and dealers trading balances	Adopt IDPC Form 1 reporting line with updated references.
Statement A - Statement of financial position	Liquid Assets	4. Receivable from carrying dealer or mutual fund	Statement A - Statement of financial position	Liquid Assets	11. Receivable from carrying broker or mutual fund	Statement A - Statement of financial position	Liquid Assets	11. Receivable from introducing or carrying broker	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1. Separate "receivable from carrying broker or mutual fund" into two separate lines on DC Form 1 (Line 11 and 12)
Statement A - Statement of financial position	Liquid Assets	4. Receivable from carrying dealer or mutual fund	Statement A - Statement of financial position	Liquid Assets	11. Receivable from carrying broker or mutual fund	Statement A - Statement of financial position	Liquid Assets	12. Receivable from mutual fund	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1. Separate "receivable from carrying broker or mutual fund" into two separate lines on DC Form 1 (Line 11 and 12)
Statement A - Statement of financial position	Liquid Assets	6. TOTAL LIQUID ASSETS	Statement A - Statement of financial position	Liquid Assets	12. Total liquid assets	Statement A - Statement of financial position	Liquid Assets	13. Total liquid assets	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
Statement A - Statement of financial position	Other Allowable Assets [Receivables from Acceptable Entities]		Statement A - Statement of financial position	Other allowable assets (receivables from acceptable institutions)		Statement A - Statement of financial position	Other allowable assets (receivables from acceptable institutions)		Adopt IDPC Form 1 reporting line. Rename MFD Form 1 section title to align with changes in defined terms
Statement A - Statement of financial position	Other Allowable Assets [Receivables from Acceptable Entities]	8. Current income tax assets	Statement A - Statement of financial position	Other allowable assets (receivables from acceptable institutions)	13. Current income tax assets	Statement A - Statement of financial position	Other allowable assets (receivables from acceptable institutions)	14. Current income tax assets	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Other Allowable Assets [Receivables from Acceptable Entities]	9. Recoverable and overpaid taxes	Statement A - Statement of financial position	Other allowable assets (receivables from acceptable institutions)	14. Recoverable and overpaid taxes	Statement A - Statement of financial position	Other allowable assets (receivables from acceptable institutions)	15. Recoverable and overpaid taxes	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
No equivalent section (NES)	NES		Statement A - Statement of financial position	Other allowable assets (receivables from acceptable institutions)	15. Commissions and fees receivable	Statement A - Statement of financial position	Other allowable assets (receivables from acceptable institutions)	16. Commissions and fees receivable	Adopt renumbered IDPC Form 1 reporting line.
Statement A - Statement of financial position	Other Allowable Assets [Receivables from Acceptable Entities]	7. Interest and dividends receivable	Statement A - Statement of financial position	Other allowable assets (receivables from acceptable institutions)	16. Interest and dividends receivable	Statement A - Statement of financial position	Other allowable assets (receivables from acceptable institutions)	17. Interest and dividends receivable	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Other Allowable Assets [Receivables from Acceptable Entities]	10. Other receivables [provide details]	Statement A - Statement of financial position	Other allowable assets (receivables from acceptable institutions)	17. Other receivables [provide details]	Statement A - Statement of financial position	Other allowable assets (receivables from acceptable institutions)	18. Other receivables [provide details]	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Other Allowable Assets [Receivables from Acceptable Entities]	11. TOTAL OTHER ALLOWABLE ASSETS	Statement A - Statement of financial position	Other allowable assets (receivables from acceptable institutions)	18. Total other allowable assets	Statement A - Statement of financial position	Other allowable assets (receivables from acceptable institutions)	19. Total other allowable assets	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Total allowable assets	12. TOTAL ALLOWABLE ASSETS [line 6 plus line 11]	No equivalent section (NES)	NES		Statement A - Statement of financial position	Total allowable assets	20. Total allowable assets [Line 13 plus Line 19]	Adopt MFD Form 1 reporting line.
No equivalent section (NES)	NES		Statement A - Statement of financial position	Non allowable assets	Lines 19 to 22	Statement A - Statement of financial position	Non allowable assets	Lines 21 to 24	Adopt renumbered IDPC Form 1 reporting lines.
Statement A - Statement of financial position	Non allowable assets	Lines 14 to 16	Statement A - Statement of financial position	Non allowable assets	Lines 23 to 25	Statement A - Statement of financial position	Non allowable assets	Lines 25 to 27	Adopt reporting lines that are common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Non allowable assets	19. Investments in subsidiaries and affiliates	Statement A - Statement of financial position	Non allowable assets	26. Investments in subsidiaries and affiliates	Statement A - Statement of financial position	Non allowable assets	28. Investments in subsidiaries and affiliates	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Non allowable assets	18. Due from related parties [provide details]	Statement A - Statement of financial position	Non allowable assets	27. Advances to subsidiaries and affiliates	Statement A - Statement of financial position	Non allowable assets	29. Advances to subsidiaries and affiliates	Adopt renumbered IDPC Form 1 reporting line. Rename MFD Form 1 reporting line
Statement A - Statement of financial position	Non allowable assets	20. Other assets [provide details]	Statement A - Statement of financial position	Non allowable assets	28. Other assets [provide details]	Statement A - Statement of financial position	Non allowable assets	30. Other assets [provide details]	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
Statement A - Statement of financial position	Non allowable assets	21. TOTAL NON ALLOWABLE ASSETS	Statement A - Statement of financial position	Non allowable assets	29. Total non-allowable assets	Statement A - Statement of financial position	Non allowable assets	31. Total non-allowable assets	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Non allowable assets	17. Finance lease assets	Statement A - Statement of financial position		30. Finance lease assets	Statement A - Statement of financial position		32. Finance lease assets	Adopt renumbered IDPC Form 1 reporting line. Remove MFD Form 1 reporting of finance lease assets from non-allowable assets.
Statement A - Statement of financial position	Total assets	22. TOTAL ASSETS [line 12 plus line 21]	Statement A - Statement of financial position	Total assets	31. Total assets	Statement A - Statement of financial position	Total assets	33. Total assets	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Current liabilities	23. Overdrafts and loans	Statement A - Statement of financial position	Current liabilities	51. Overdrafts, loans, securities loaned and repurchases	Statement A - Statement of financial position	Current liabilities	51. Bank overdrafts	New DC Form 1 reporting line specifically for bank overdrafts.
Statement A - Statement of financial position	Current liabilities	23. Overdrafts and loans	Statement A - Statement of financial position	Current liabilities	51. Overdrafts, loans, securities loaned and repurchases	Statement A - Statement of financial position	Current liabilities	52. Loans payable, securities loaned and repurchases	Adopt renamed IDPC Form 1 reporting line
Statement A - Statement of financial position	Current liabilities	24. Securities sold short at market value	Statement A - Statement of financial position	Current liabilities	52. Securities sold short - at market value	Statement A - Statement of financial position	Current liabilities	53. Securities sold short - at market value	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Current liabilities	25. Trust liabilities	Statement A - Statement of financial position	Current liabilities	53. Client accounts	Statement A - Statement of financial position	Current liabilities	54. Client accounts	Adopt renumbered IDPC Form 1 reporting line. "Trust liabilities" on MFD Form 1 renamed "client accounts" on DC Form 1.
Statement A - Statement of financial position	Current liabilities	26. Trading balances	Statement A - Statement of financial position	Current liabilities	54. Brokers and dealers	Statement A - Statement of financial position	Current liabilities	55. Brokers and dealers trading balances	Adopt renamed IDPC Form 1 reporting line.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement A - Statement of financial position	Current liabilities	56. Payable to introducing or carrying broker	New DC Form 1 reporting line for payables to introducing or carrying broker.
Statement A - Statement of financial position	Current liabilities	27. Provisions	Statement A - Statement of financial position	Current liabilities	55. Provisions	Statement A - Statement of financial position	Current liabilities	57. Provisions	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Current liabilities	28. Current income tax liabilities	Statement A - Statement of financial position	Current liabilities	56. Current income tax liabilities	Statement A - Statement of financial position	Current liabilities	58. Current income tax liabilities	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Current liabilities	29. Variable compensation payable	No equivalent section (NES)	NES		Statement A - Statement of financial position	Current liabilities	59. Variable compensation payable	Adopt MFD Form 1 reporting line.
Statement A - Statement of financial position	Current liabilities	30. Bonuses payable	Statement A - Statement of financial position	Current liabilities	57. Bonuses payable	Statement A - Statement of financial position	Current liabilities	60. Bonuses payable	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
Statement A - Statement of financial position	Current liabilities	31. Accounts payable and accrued expenses	Statement A - Statement of financial position	Current liabilities	58. Accounts payable and accrued expenses	Statement A - Statement of financial position	Current liabilities	61. Accounts payable and accrued expenses	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Other liabilities	38. Finance leases and lease-related liabilities [provide details]	Statement A - Statement of financial position	Current liabilities	59. Finance leases and lease-related liabilities	Statement A - Statement of financial position	Current liabilities	62. Finance leases and lease-related liabilities	Adopt renumbered IDPC Form 1 reporting line. Divide MFD Form 1 reporting of "finance lease and lease-related liabilities" in "other liabilities" into two reporting lines for current and non-current liabilities.
Statement A - Statement of financial position	Current liabilities	32. Other current liabilities [provide details]	Statement A - Statement of financial position	Current liabilities	60. Other current liabilities [provide details]	Statement A - Statement of financial position	Current liabilities	63. Other current liabilities [provide details]	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Current liabilities	33 TOTAL CURRENT LIABILITIES	Statement A - Statement of financial position	Current liabilities	61. Total current liabilities	Statement A - Statement of financial position	Current liabilities	64. Total current liabilities	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Non-current liabilities	34. Provisions	Statement A - Statement of financial position	Non-current liabilities	62. Provisions	Statement A - Statement of financial position	Non-current liabilities	65. Provisions	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Non-current liabilities	35. Deferred tax liabilities	Statement A - Statement of financial position	Non-current liabilities	63. Deferred tax liabilities	Statement A - Statement of financial position	Non-current liabilities	66. Deferred tax liabilities	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Non-current liabilities	36. Other non-current liabilities [provide details]	Statement A - Statement of financial position	Non-current liabilities	65. Other non-current liabilities [provide details]	Statement A - Statement of financial position	Non-current liabilities	68. Other non-current liabilities [provide details]	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Non-current liabilities	37 TOTAL NON-CURRENT LIABILITIES	Statement A - Statement of financial position	Non-current liabilities	67. Total non-current liabilities	Statement A - Statement of financial position	Non-current liabilities	70. Total non-current liabilities	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Other liabilities		No equivalent section (NES)	NES		No equivalent section (NES)	NES		MFD reporting line not adopted for "Other liabilities" reporting category as liabilities are either categorized as current or non-current.
Statement A - Statement of financial position	Other liabilities	38. Finance leases and lease-related liabilities [provide details]	Statement A - Statement of financial position	Non-current liabilities	64. Finance leases and lease-related liabilities	Statement A - Statement of financial position	Non-current liabilities	67. Finance leases and lease-related liabilities	Adopt renumbered IDPC Form 1 reporting line. Divide MFD Form 1 reporting of "finance lease and lease-related liabilities" in "other liabilities" into two reporting lines for current and non-current liabilities.
Statement A - Statement of financial position	Other liabilities	39. Due to related parties [provide details]	No equivalent section (NES)	NES		No equivalent section (NES)	NES		MFD Form 1 reporting line not adopted for amounts due to related parties as separate reporting of these balances is not required under DC Form 1 capital formula.
Statement A - Statement of financial position	Other liabilities	40. Subordinated loans	Statement A - Statement of financial position	Non-current liabilities	66. Subordinated loans	Statement A - Statement of financial position	Non-current liabilities	69. Subordinated loans	Adopt renumbered IDPC Form 1 reporting line. Reclassify MFD Form 1 reporting line for subordinated loans" from other liabilities to non-current liabilities
Statement A - Statement of financial position	Other liabilities	41. TOTAL OTHER LIABILITIES	No equivalent section (NES)	NES		No equivalent section (NES)	NES		MFD reporting line not adopted.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
Statement A - Statement of financial position	Total liabilities	42 TOTAL LIABILITIES (line 33 plus lines 37 plus 41)	Statement A - Statement of financial position	Total liabilities	68. Total liabilities [Line 61 plus Line 67]	Statement A - Statement of financial position	Total liabilities	71. Total liabilities [Line 64 plus Line 70]	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Capital and reserves	43 Issued capital	Statement A - Statement of financial position	Capital and reserves	69. Issued capital	Statement A - Statement of financial position	Capital and reserves	72. Issued capital	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Capital and reserves	44 Reserves	Statement A - Statement of financial position	Capital and reserves	70. Reserves	Statement A - Statement of financial position	Capital and reserves	73. Reserves	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Capital and reserves	45 Retained earnings or undivided profits	Statement A - Statement of financial position	Capital and reserves	71. Retained earnings or undivided profits	Statement A - Statement of financial position	Capital and reserves	74. Retained earnings or undivided profits or fund balances	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1. Added "fund balances" to description of retained earnings for reporting by not-for-profit dealers.
Statement A - Statement of financial position	Capital and reserves	46 TOTAL CAPITAL	Statement A - Statement of financial position	Capital and reserves	72. Total capital	Statement A - Statement of financial position	Capital and reserves	75. Total capital	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A - Statement of financial position	Total liabilities and capital	47 TOTAL LIABILITIES AND CAPITAL (line 42 plus line 46)	Statement A - Statement of financial position	Total liabilities and capital	73. Total liabilities and capital [Line 68 plus Line 72]	Statement A - Statement of financial position	Total liabilities and capital	76. Total liabilities and capital [Line 71 plus Line 75]	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement A Notes and Instructions	Paragraph 1 and 2 (Accrual basis of accounting)		Statement A Notes and Instructions	note 1		Statement A Notes and Instructions	note 1		Adopt note that is common to IDPC Form 1 and MFD Form 1.
No equivalent section (NES)	NES		Statement A Notes and Instructions	note 2	line 2	Statement A Notes and Instructions	note 2	line 2	Adopt revised IDPC Form 1 note to clarify reporting requirements for each dealer type and the requirements for holding client cash.
No equivalent section (NES)	NES		Statement A Notes and Instructions	note 3	line 4	Statement A Notes and Instructions	note 3	line 4	Adopt IDPC Form 1 note with updated reference.
No equivalent section (NES)	NES		Statement A Notes and Instructions	note 4	line 5	Statement A Notes and Instructions	note 4	line 5	Adopt IDPC Form 1 note with updated reference.
No equivalent section (NES)	NES		Statement A Notes and Instructions	note 5	line 11	Statement A Notes and Instructions	note 5	line 11	Adopt revised IDPC Form 1 to add detail regarding carrying broker inclusion of unsecured balances receivable from the introducing broker.
Statement A Notes and Instructions		Line 4	Statement A Notes and Instructions	note 5	line 11	Statement A Notes and Instructions	note 6	line 12	Adopt revised IDPC Form 1 note to align with DC Rule terminology and update reference.
Statement A Notes and Instructions		Line 5	No equivalent section (NES)	NES		No equivalent section (NES)	NES		MFD Form 1 notes related to reporting trading balances not adopted as the notes are replaced with new Schedule 6 notes.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
Statement A Notes and Instructions		Line 8	Statement A Notes and Instructions	note 6	line 13	Statement A Notes and Instructions	note 7	line 14	Adopt note that is common to IDPC Form 1 and MFD Form 1.
Statement A Notes and Instructions		Line 9	Statement A Notes and Instructions	note 7	line 14	Statement A Notes and Instructions	note 8	line 15	Adopt note that is common to IDPC Form 1 and MFD Form 1.
Statement A Notes and Instructions		Line 11	Statement A Notes and Instructions	note 8	line 18	Statement A Notes and Instructions	note 9	line 19	Adopt renumbered IDPC Form 1 note. Similar to MFD Form 1 note revised to replace "acceptable entities" with "acceptable institutions".
No equivalent section (NES)	NES		Statement A Notes and Instructions	notes 9 to 12		Statement A Notes and Instructions	notes 10 -13		Adopt renumbered IDPC Form 1 note.
Statement A Notes and Instructions		Line 15	Statement A Notes and Instructions	note 13	line 24	Statement A Notes and Instructions	note 14	line 26	Adopt note that is common to IDPC Form 1 and MFD Form 1.
Statement A Notes and Instructions		Line 19	Statement A Notes and Instructions	note 14	line 26	Statement A Notes and Instructions	note 15	line 28	Adopt note that is common to IDPC Form 1 and MFD Form 1.
Statement A Notes and Instructions		Line 18	Statement A Notes and Instructions	note 15	line 27	Statement A Notes and Instructions	note 16	line 29	Adopt note that is common to IDPC Form 1 and MFD Form 1 with revision to MFD Form 1 note to remove sentence regarding trading activity which is addressed on new Schedule 6.
Statement A Notes and Instructions		Line 20	Statement A Notes and Instructions	note 16	line 28	Statement A Notes and Instructions	note 17	line 30	Adopt and combine IDPC Form 1 and MFD Form 1 note with revision to MFD Form 1 note to replace "acceptable entities" with "acceptable institutions".
Statement A Notes and Instructions		Line 21	Statement A Notes and Instructions	note 17	line 29	Statement A Notes and Instructions	note 18	line 31	Adopt note that is common to IDPC Form 1 and MFD Form 1.
Statement A Notes and Instructions		Line 17	Statement A Notes and Instructions	note 18	line 30	Statement A Notes and Instructions	note 19	line 32	Adopt note that is common to IDPC Form 1 and MFD Form 1.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement A Notes and Instructions	note 20	line 51	New DC Form 1 note related to reporting line for bank overdrafts.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement A Notes and Instructions	note 21	line 56	New DC Form 1 note related to reporting introducing and carrying broker balances.
Statement A Notes and Instructions		Line 26	No equivalent section (NES)	NES		No equivalent section (NES)	NES		MFD Form 1 notes related to reporting trading balances not adopted as the notes are replaced with new Schedule 6 notes.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
Statement A Notes and Instructions		Line 27	Statement A Notes and Instructions	note 19	line 55	Statement A Notes and Instructions	note 22	line 57	Adopt note that is common to IDPC Form 1 and MFD Form 1.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement A Notes and Instructions	note 23	line 59	New DC Form 1 note related to reporting for variable compensation payable.
Statement A Notes and Instructions		Line 30	Statement A Notes and Instructions	note 20	line 57	Statement A Notes and Instructions	note 24	line 60	Adopt note that is common to IDPC Form 1 and MFD Form 1.
Statement A Notes and Instructions		Line 32	Statement A Notes and Instructions	note 21	line 60	Statement A Notes and Instructions	note 25	line 63	Adopt revised IDPC Form 1 note to clarify liabilities of subsidiaries and affiliates are included.
Statement A Notes and Instructions		Line 36	No equivalent section (NES)	NES		Statement A Notes and Instructions	note 26	line 68	New DC Form 1 note to clarify that non-current liabilities with subsidiaries and affiliates are included in other non-current liabilities.
Statement A Notes and Instructions		Line 40	Statement A Notes and Instructions	note 22	line 66	Statement A Notes and Instructions	note 27	line 69	Adopt note that is common to IDPC Form 1 and MFD Form 1.
Statement A Notes and Instructions		Line 44	Statement A Notes and Instructions	note 23	line 70	Statement A Notes and Instructions	note 28	line 73	Adopt note that is common to IDPC Form 1 and MFD Form 1.
Statement A Notes and Instructions		Line 45	Statement A Notes and Instructions	note 24	line 71	Statement A Notes and Instructions	note 29	line 74	Adopt note that is common to IDPC Form 1 and MFD Form 1 with revision to specify corresponding term for partnerships and not-for-profit organizations.
Statement B Statement of risk adjusted capital	Adjusted allowable working capital calculation	Lines 1 - 5	No equivalent section (NES)	NES		No equivalent section (NES)	NES		MFD Form 1 adjusted working capital calculation not adopted.
Statement B Statement of risk adjusted capital		7. SUBTOTAL	No equivalent section (NES)	NES		No equivalent section (NES)	NES		MFD Form 1 reporting line not adopted.
Statement B Statement of risk adjusted capital		8. Deduct: 10% of ____ Non-current liabilities	No equivalent section (NES)	NES		No equivalent section (NES)	NES		MFD Form 1 reporting line not adopted as this deduction is not applicable under the net allowable assets formula. Adjustment for phase implementation approach to non-current liabilities added on DC Form 1 Statement B Line 3b
No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Net allowable assets calculation	1. Total capital	Statement B Statement of net allowable assets and risk adjusted capital	Net allowable assets calculation	1. Total capital	Adopt IDPC Form 1 reporting line with updated reference.
No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Net allowable assets calculation	2. Add: Non-refundable leasehold inducements	Statement B Statement of net allowable assets and risk adjusted capital	Net allowable assets calculation	2. Add: Non-refundable leasehold inducements	Adopt IDPC Form 1 reporting line.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Net allowable assets calculation	3. Add: Subordinated loans	Statement B Statement of net allowable assets and risk adjusted capital	Net allowable assets calculation	3. Add: Subordinated loans	Adopt IDPC Form 1 reporting line with updated reference.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Net allowable assets calculation	3b. Add: Non-current liabilities phase out adjustment (mutual fund dealers)	New DC Form 1 reporting line to allow Mutual Fund Dealer Members to add back a portion of their existing non current liabilities under phased implementation approach.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Net allowable assets calculation	4. Deduct: Externally restricted fund balances (For NFP only)	New DC Form 1 reporting line for Mutual Fund Dealer Members structured as a not-for-profit to deduct restricted fund balances.
No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Net allowable assets calculation	4. Regulatory financial statement capital [Sum of Line 1 to 3]	Statement B Statement of net allowable assets and risk adjusted capital	Net allowable assets calculation	5. Regulatory financial statement capital [Sum of Lines 1 to 3b minus Line 4]	Adopt renumbered IDPC Form 1 reporting line.
No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Net allowable assets calculation	5. Deduct: Total non-allowable assets	Statement B Statement of net allowable assets and risk adjusted capital	Net allowable assets calculation	6. Deduct: Total non-allowable assets	Adopt renumbered IDPC Form 1 reporting line.
No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Net allowable assets calculation	6. Net allowable assets [Line 4 minus Line 5]	Statement B Statement of net allowable assets and risk adjusted capital	Net allowable assets calculation	7. Net allowable assets [Line 5 minus Line 6]	Adopt renumbered IDPC Form 1 reporting line.
Statement B Statement of risk adjusted capital		6. Deduct: Minimum capital	Statement B Statement of net allowable assets and risk adjusted capital		7. Deduct: Minimum capital	Statement B Statement of net allowable assets and risk adjusted capital		8. Deduct: Minimum capital	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement B Statement of risk adjusted capital		9. SUBTOTAL	Statement B Statement of net allowable assets and risk adjusted capital		8. Subtotal [Line 6 minus Line 7]	Statement B Statement of net allowable assets and risk adjusted capital		9. Subtotal [Line 7 minus Line 8]	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	9. Loans receivable, securities borrowed and resold	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	10. Loans receivable, securities borrowed and resold	Adopt renumbered IDPC Form 1 reporting line.
Statement B Statement of risk adjusted capital	Deduct - Margin required:	10. Securities owned and sold short	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	10. Securities owned and sold short	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	11. Securities owned and sold short	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	11. Underwriting concentration	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	12. Underwriting concentration	Adopt renumbered IDPC Form 1 reporting line.
No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	12. Client accounts	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	13. Client accounts	Adopt renumbered IDPC Form 1 reporting line with updated references.
No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	13. Brokers and dealers	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	14. Brokers and dealers	Adopt renumbered IDPC Form 1 reporting line with updated references.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	14. Loans and repurchases	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	15. Loans and repurchases	Adopt renumbered IDPC Form 1 reporting line.
Statement B Statement of risk adjusted capital	Deduct - Margin required:	13. Guarantees [provide details]	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	15. Contingent liabilities [provide details]	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	16. Contingent liabilities [provide details]	Adopt renumbered IDPC Form 1 reporting line. MFD Form 1 reporting line for "Guarantees" renamed to "Contingent liabilities".
Statement B Statement of risk adjusted capital	Deduct - Margin required:	11. Financial institution bond deductible [greatest under any clause]	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	16. Financial Institution Bond deductible [greatest under any clause]	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	17. Financial Institution Bond deductible [greatest under any clause]	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	17. Unhedged foreign currencies	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	18. Unhedged foreign currencies	Adopt renumbered IDPC Form 1 reporting line.
No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	18. Futures contracts	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	20. Futures contracts	Adopt renumbered IDPC Form 1 reporting line.
No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	19. Provider of capital concentration charge	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	19. Provider of capital concentration charge	Adopt IDPC Form 1 reporting line.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	19b. Provider of capital concentration charge phase in adjustment (Mutual Fund Dealer Members)	New DC Form 1 reporting line to allow Mutual Fund Dealer Members to reduce provider of capital charge under phased implementation approach.
Statement B Statement of risk adjusted capital	Deduct - Margin required:	12. Securities held at non-acceptable securities locations	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	20. Securities held at non-acceptable securities locations	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	21. Securities held at non-acceptable securities locations	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	22. Client cash not segregated in trust	New DC Form 1 reporting line for margin on cash or free credits requiring segregation that is not segregated within one day.
No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	21. Acceptable counterparties financing activities concentration charge	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	23. Acceptable counterparties financing activities concentration charge	Adopt renumbered IDPC Form 1 reporting line.
Statement B Statement of risk adjusted capital	Deduct - Margin required:	14. Unresolved differences in nominee name accounts	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	22. Unresolved differences [provide details]	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	24. Unresolved differences [provide details]	Adopt renumbered IDPC Form 1 reporting line. Consolidate MFD Form 1 reporting lines for margin on unresolved differences into one reporting line as details are provided on Statement B Supplemental.
Statement B Statement of risk adjusted capital	Deduct - Margin required:	15. Unresolved differences in trust accounts	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	22. Unresolved differences [provide details]	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	24. Unresolved differences [provide details]	Adopt renumbered IDPC Form 1 reporting line. Consolidate MFD Form 1 reporting lines for margin on unresolved differences into one reporting line as details are provided on Statement B Supplemental.
Statement B Statement of risk adjusted capital	Deduct - Margin required:	16. Other [provide details]	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	23. Other [provide details]	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	25. Other [provide details]	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
Statement B Statement of risk adjusted capital	Deduct - Margin required:	17. TOTAL MARGIN REQUIRED [lines 10 through 16]	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	24. Total margin required [Sum of Lines 9 to 23]	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	26. Total margin required [Sum of Lines 10 to 25]	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1 revised to include additional reporting lines.
No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	25. Subtotal [Line 8 less Line 24]	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	27. Subtotal [Line 9 less Line 26]	Adopt renumbered IDPC Form 1 reporting line.
No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	26. Add: Applicable tax recoveries	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	28. Add: Applicable tax recoveries	Adopt renumbered IDPC Form 1 reporting line.
No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	27. Risk adjusted capital before securities concentration charge [Line 25 plus Line 26]	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	29. Risk adjusted capital before securities concentration charge [Line 27 plus Line 28]	Adopt renumbered IDPC Form 1 reporting line.
No equivalent section (NES)	NES		Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	28. Deduct: Securities concentration charge of _____ less tax recoveries of _____	Statement B Statement of net allowable assets and risk adjusted capital	Deduct - Margin required:	30 Deduct: Securities concentration charge of _____ less tax recoveries of _____	Adopt renumbered IDPC Form 1 reporting line.
Statement B Statement of risk adjusted capital	Risk adjusted capital	18. RISK ADJUSTED CAPITAL [line 9 minus line 17]	Statement B Statement of net allowable assets and risk adjusted capital	Risk adjusted capital	29. Risk adjusted capital [Line 27 less Line 28]	Statement B Statement of net allowable assets and risk adjusted capital	Risk adjusted capital	31. Risk adjusted capital [Line 29 less Line 30]	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
No equivalent section (NES)	NES		Statement B supplemental	Statement B - Line 22: Details of unresolved differences		Statement B supplemental	Statement B - Line 24: Details of unresolved differences		Adopt renumbered IDPC Form 1 schedule. New schedule for Mutual Fund Dealer Members for reporting details of unresolved differences to support DC Form 1 Statement B Line 24.
No equivalent section (NES)	NES		Statement B supplemental	Statement B - Line 22: Details of unresolved differences	(a), (b), (d), (f) and (g)	Statement B supplemental	Statement B - Line 24: Details of unresolved differences	(a), (b), (d), (f) and (g)	Adopt IDPC Form 1 reporting line.
Statement B Statement of risk adjusted capital	Deduct - Margin required:	15. Unresolved differences in trust accounts	Statement B supplemental	Statement B - Line 22: Details of unresolved differences	(c)	Statement B supplemental	Statement B - Line 24: Details of unresolved differences	(c)	Adopt revised IDPC Form 1 reporting line. "Bank accounts" changed to "bank and trust accounts" since bank accounts holding client cash are referred to as trust accounts.
Statement B Statement of risk adjusted capital	Deduct - Margin required:	14. Unresolved differences in nominee name accounts	Statement B supplemental	Statement B - Line 22: Details of unresolved differences	(e)	Statement B supplemental	Statement B - Line 24: Details of unresolved differences	(e)	Adopt revised IDPC Form 1 reporting line. "Mutual funds" changed to "Mutual funds - nominee accounts" to clarify for Mutual Fund Dealer Members that only unresolved differences on mutual fund nominee accounts are required to be reported.
Statement B Notes and Instructions	Paragraph 1 (Capital Adequacy)		Statement B Notes and Instructions	note 1	Capital adequacy	Statement B Notes and Instructions	note 1	Capital adequacy	Adopt note that is common to IDPC Form 1 and MFD Form 1.
Statement B Notes and Instructions		Line 4	No equivalent section (NES)	NES		No equivalent section (NES)	NES		MFD Form 1 note not adopted as adjustment for related parties is not required under the net allowable asset calculation.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
No equivalent section (NES)	NES		Statement B Notes and Instructions	note 2	Netting for margin calculation	Statement B Notes and Instructions	note 2	Netting for margin calculation	Adopt IDPC Form 1 note.
No equivalent section (NES)	NES		Statement B Notes and Instructions	note 3	Line 2 - Non-current liability - non-refundable leasehold inducements	Statement B Notes and Instructions	note 3	Line 2 - Non-current liability - non-refundable leasehold inducements	Adopt IDPC Form 1 note.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement B Notes and Instructions	note 4	Line 3b - Non-current liabilities phase out adjustment	New DC Form 1 note related to phased implementation approach for non-current liabilities.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement B Notes and Instructions	note 5	Line 4 - Externally restricted fund balances	New DC Form 1 related to reporting externally restricted fund balances.
Statement B Notes and Instructions		Line 6	Statement B Notes and Instructions	note 4	Line 7 - Minimum capital	Statement B Notes and Instructions	note 6	Line 8 - Minimum capital	Adopt and combine IDPC Form 1 and MFD Form 1 notes with revisions to align with DC Rule drafting style
Statement B Notes and Instructions		Line 13	Statement B Notes and Instructions	note 5	Line 16 - Contingent liabilities	Statement B Notes and Instructions	note 7	Line 16 - Contingent liabilities	Adopt IDPC Form 1 note with revision to removed reference to "returned cheques" as evidence of contingencies.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement B Notes and Instructions	note 8	Line 19b - Provider of capital concentration phase in adjustment	New DC Form 1 note regarding phased implementation approach for provider of capital concentration charge.
Statement B Notes and Instructions		Line 12	Statement B Notes and Instructions	note 6	Line 20 - Securities held at non-acceptable securities locations	Statement B Notes and Instructions	note 9	Line 21 - Securities held at non-acceptable securities locations	Adopt renumbered IDPC Form 1 note. Modifies MFD Form 1 note to include alternative approach for determining capital requirements where the custodian would otherwise qualify as an acceptable securities location, except that the written agreement does not meet Corporation requirements.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement B Notes and Instructions	note 10	Line 22 - Cash not segregated in trust	New DC Form 1 note regarding cash or free credit segregation deficiency charge.
Statement B Notes and Instructions		Lines 14 and 15	Statement B Notes and Instructions	note 7	Line 22 - Unresolved Differences	Statement B Notes and Instructions	note 11	Line 24 - Unresolved Differences	Adopt IDPC Form 1 note with revision to include sections of MFD Form 1 note such as adding "nominee name" to describe mutual fund positions and that unresolved differences in mutual funds must be purchased if not resolved within 30 days.
No equivalent section (NES)	NES		Statement B Notes and Instructions	note 8	Statement B Supplemental	Statement B Notes and Instructions	note 12	Statement B Supplemental	Adopt renumbered IDPC Form 1 note.
Statement B Notes and Instructions		Line 16	Statement B Notes and Instructions	note 9	Line 23 - Other	Statement B Notes and Instructions	note 13	Line 25 - Other	Adopt note that is common to IDPC Form 1 and MFD Form 1.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
Statement C Statement of Early Warning Excess	Risk Adjusted Capital	1. RISK ADJUSTED CAPITAL	Statement C Statement of early warning excess and early warning reserve	Risk Adjusted Capital	1. Risk adjusted capital	Statement C Statement of early warning excess and early warning reserve	Risk Adjusted Capital	1. Risk adjusted capital	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement C Statement of Early Warning Excess	Liquidity items	2. Deduct: Total other allowable assets	Statement C Statement of early warning excess and early warning reserve	Liquidity items	2. Deduct: Other allowable assets	Statement C Statement of early warning excess and early warning reserve	Liquidity items	2. Deduct: Other allowable assets	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
No equivalent section (NES)	NES		Statement C Statement of early warning excess and early warning reserve	Liquidity items	3. Deduct: Tax recoveries	Statement C Statement of early warning excess and early warning reserve	Liquidity items	3. Deduct: Tax recoveries	Adopt IDPC Form 1 reporting line with updated reference.
No equivalent section (NES)	NES		Statement C Statement of early warning excess and early warning reserve	Liquidity items	4. Deduct: Securities held at non-acceptable securities locations	Statement C Statement of early warning excess and early warning reserve	Liquidity items	4. Deduct: Securities held at non-acceptable securities locations	Adopt IDPC Form 1 reporting line.
Statement C Statement of Early Warning Excess	Liquidity items	3. Add: 10% of Non-current liabilities	Statement C Statement of early warning excess and early warning reserve	Liquidity items	5. Add: Non-current liabilities	Statement C Statement of early warning excess and early warning reserve	Liquidity items	5. Add: Non-current liabilities	Adopt IDPC Form 1 reporting line with updated reference.
No equivalent section (NES)	NES		Statement C Statement of early warning excess and early warning reserve	Liquidity items	6. Less: Subordinated loans	Statement C Statement of early warning excess and early warning reserve	Liquidity items	6. Less: Subordinated loans	Adopt IDPC Form 1 reporting line with updated reference.
No equivalent section (NES)	NES		Statement C Statement of early warning excess and early warning reserve	Liquidity items	7. Less: Finance leases and lease-related liabilities	Statement C Statement of early warning excess and early warning reserve	Liquidity items	7. Less: Finance leases and lease-related liabilities	Adopt IDPC Form 1 reporting line with updated reference.
Statement C Statement of Early Warning Excess	Liquidity items	3. Add: 10% of Non-current liabilities	No equivalent section (NES)	NES		Statement C Statement of early warning excess and early warning reserve	Liquidity items	7b. Less: Portion of non-current liabilities phased in	New DC Form 1 reporting line to adjust for the Mutual Fund Dealer Member's non-current liabilities subject to the phase implementation approach.
No equivalent section (NES)	NES		Statement C Statement of early warning excess and early warning reserve	Liquidity items	8. Adjusted non-current liabilities for early warning purposes [Line 5 less Lines 6 and 7]	Statement C Statement of early warning excess and early warning reserve	Liquidity items	8. Adjusted non-current liabilities for early warning purposes [Line 5 less Lines 6, 7 and 7b]	Adopt IDPC Form 1 reporting line with updated reference.
No equivalent section (NES)	NES		Statement C Statement of early warning excess and early warning reserve	Liquidity items	9. Add: Tax recoveries - income accruals	Statement C Statement of early warning excess and early warning reserve	Liquidity items	9. Add: Tax recoveries - income accruals	Adopt IDPC Form 1 reporting line with updated reference.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement C Statement of early warning excess and early warning reserve	Liquidity items	Line 10	New DC Form 1 reporting line to adjust for other allowable assets that result in a provider of capital charge.
Statement C Statement of Early Warning Excess	Early warning excess	4. EARLY WARNING EXCESS	Statement C Statement of early warning excess and early warning reserve	Early warning excess	10. Early warning excess [Line 1 less Lines 2 through 4 plus lines 8 and 9]	Statement C Statement of early warning excess and early warning reserve	Early warning excess	11. Early warning excess [Line 1 less Lines 2 through 4 plus lines 8 through 10]	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1 revised to include additional adjustments.
No equivalent section (NES)	NES		Statement C Statement of early warning excess and early warning reserve	Early warning excess	11. Deduct: Capital cushion - Total margin required \$_____multiplied by 5%	Statement C Statement of early warning excess and early warning reserve	Early warning excess	12. Deduct: Capital cushion - Total margin required \$_____multiplied by 5%	Adopt renumbered IDPC Form 1 reporting line.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
No equivalent section (NES)	NES		Statement C Statement of early warning excess and early warning reserve	Early warning reserve	12. Early warning reserve [Line 10 less Line 11]	Statement C Statement of early warning excess and early warning reserve	Early warning reserve	13. Early warning reserve [Line 11 less Line 12]	Adopt renumbered IDPC Form 1 reporting line.
Statement C - Notes and instructions	Paragraph 1 (early warning system...)		Statement C - Notes and instructions	note 1		Statement C - Notes and instructions	note 1		Adopt note that is common to IDPC Form 1 and MFD Form 1.
No equivalent section (NES)	NES		Statement C - Notes and instructions	note 2		No equivalent section (NES)	NES		IDPC Form 1 note not adopted as duplicative of DC Rule 4100 requirements
Statement C - Notes and instructions		Line 2	Statement C - Notes and instructions	note 3	Lines 2 and 3	Statement C - Notes and instructions	note 2	Lines 2 and 3	Adopt note that is common to IDPC Form 1 and MFD Form 1.
No equivalent section (NES)	NES		Statement C - Notes and instructions	note 4	Line 4	Statement C - Notes and instructions	note 3	Line 4	Adopt renumbered IDPC Form 1 note.
Statement C - Notes and instructions		Line 3	Statement C - Notes and instructions	note 5	Line 5, 6, 7 and 8	Statement C - Notes and instructions	note 4	Lines 5 to 8	Adopt renumbered IDPC Form 1 note with revisions to add explanatory notes regarding phased implementation approach to non-current liabilities.
No equivalent section (NES)	NES		Statement C - Notes and instructions	note 6	Line 9	Statement C - Notes and instructions	note 5	Line 9	Adopt renumbered IDPC Form 1 note.
No equivalent section (NES)	NES		Statement C - Notes and instructions	note 7	Line 10	No equivalent section (NES)	NES		IDPC Form 1 note not adopted as duplicative of DC Rule 4100 requirements
No equivalent section (NES)	NES		Statement C - Notes and instructions	note 8	Line 12	No equivalent section (NES)	NES		IDPC Form 1 note not adopted as duplicative of DC Rule 4100 requirements
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement C - Notes and instructions	note 6	Line 10	New DC Form 1 note to explain adjustment related to provider of capital concentration charge.
No equivalent section (NES)	NES		Statement D Statement of free credit segregation amount			Statement F Statement of free credit segregation amount – Investment Dealer Members			Adopt renumbered IDPC Form 1 statement with updated references.
No equivalent section (NES)	NES		Statement D - Notes and instructions	note 1		Statement F - Notes and instructions	note 1		Adopt revised IDPC Form 1 note to specify instructions for Mutual Fund Dealer Members that elect to use client free credit balances.
No equivalent section (NES)	NES		Statement D - Notes and instructions	note 2	Section A, Lines 2 and 3	Statement F - Notes and instructions	note 2	Section A, Lines 2 and 3	Adopt IDPC Form 1 note with formatting changes

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
No equivalent section (NES)	NES		Statement D - Notes and instructions	note 3	Section A, Line 5	Statement F - Notes and instructions	note 3	Section A, Line 5	Adopt IDPC Form 1 note.
No equivalent section (NES)	NES		Statement D - Notes and instructions	note 4	Section B, Line 2	Statement F - Notes and instructions	note 4	Section B, Line 2	Adopt IDPC Form 1 note.
No equivalent section (NES)	NES		Statement D - Notes and instructions	note 5	Section D, Line 1	Statement F - Notes and instructions	note 5	Section D, Line 1	Adopt revised IDPC Form 1 note to clarify that cash must be segregated in trust with a Canadian financial institution qualifying as an AI.
No equivalent section (NES)	NES		Statement D - Notes and instructions	note 6	Section D, Line 2	Statement F - Notes and instructions	note 6	Section D, Line 2	Adopt revised IDPC Form 1 note to reference "Investment Dealer Member's property".
No equivalent section (NES)	NES		Statement D - Notes and instructions	note 7	Section D, Line 4	Statement F - Notes and instructions	note 7	Section D, Line 4	Adopt IDPC Form 1 note with revisions to the deficiency correction period and capital implications.
Statement D Statement of income and comprehensive income			Statement E Statement of income and comprehensive income			Statement D Statement of income and comprehensive income			Adopt renumbered IDPC Form 1 Statement blended with MFD Form 1 Statement.
No equivalent section (NES)	NES		Statement E Statement of income and comprehensive income	Commission Revenue	1. Listed Canadian securities	Statement D Statement of income and comprehensive income	Commission revenue	1. Listed securities	Adopt renamed IDPC Form 1 reporting line
Statement D Statement of income and comprehensive income	Commission Revenue	5. Other securities [provide details]	Statement E Statement of income and comprehensive income	Commission Revenue	2. Other securities	Statement D Statement of income and comprehensive income	Commission revenue	8. Other investment products	Adopt reporting line common to IDPC Form 1 and MFD Form 1 renamed to align with DC Rule terminology
Statement D Statement of income and comprehensive income	Commission Revenue	1. Mutual Funds	Statement E Statement of income and comprehensive income	Commission Revenue	3. Mutual funds	Statement D Statement of income and comprehensive income	Commission revenue	2. Mutual funds	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
No equivalent section (NES)	NES		Statement E Statement of income and comprehensive income	Commission Revenue	4. Listed Canadian options	Statement D Statement of income and comprehensive income	Commission revenue	5. Listed options	Adopt and combine IDPC reporting lines for listed Canadian options and other listed options
No equivalent section (NES)	NES		Statement E Statement of income and comprehensive income	Commission Revenue	5. Other listed options	Statement D Statement of income and comprehensive income	Commission revenue	5. Listed options	Adopt and combine IDPC reporting lines for listed Canadian options and other listed options
No equivalent section (NES)	NES		Statement E Statement of income and comprehensive income	Commission Revenue	6. Listed Canadian futures contracts	Statement D Statement of income and comprehensive income	Commission revenue	6. Futures contracts	Adopt and combine IDPC reporting lines for listed Canadian futures contracts and other futures contracts
No equivalent section (NES)	NES		Statement E Statement of income and comprehensive income	Commission Revenue	7. Other futures contracts	Statement D Statement of income and comprehensive income	Commission revenue	6. Futures contracts	Adopt and combine IDPC reporting lines for listed Canadian futures contracts and other futures contracts

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
No equivalent section (NES)	NES		Statement E Statement of income and comprehensive income	Commission Revenue	8. Over-the-counter derivatives	Statement D Statement of income and comprehensive income	Commission revenue	7. Over-the-counter derivatives	Adopt renumbered IDPC Form 1 reporting line.
Statement D Statement of income and comprehensive income	Commission Revenue	2. Segregated Funds	No equivalent section (NES)	NES		Statement D Statement of income and comprehensive income	Commission revenue	3. Segregated funds	Adopt MFD Form 1 reporting line.
Statement D Statement of income and comprehensive income	Commission Revenue	3. Deposit Instruments	No equivalent section (NES)	NES		Statement D Statement of income and comprehensive income	Commission revenue	4. Deposit instruments	Adopt MFD Form 1 reporting line.
Statement D Statement of income and comprehensive income	Commission Revenue	4. Limited Partnerships	No equivalent section (NES)	NES		No equivalent section (NES)	NES		Reporting line not adopted due to immateriality. Revenues to be reported as Other investment products
Statement D Statement of income and comprehensive income	Commission Revenue	6. Insurance	No equivalent section (NES)	NES		No equivalent section (NES)	NES		Reporting line not adopted due to immateriality. Revenues to be reported as Other investment products
Statement D Statement of income and comprehensive income	Other revenue	11. Realized/unrealized gain (loss) on marketable securities	No equivalent section (NES)	NES		Statement D Statement of income and comprehensive income	Principal revenue (realized/unrealized gains (losses))	9. Listed securities	New DC Form 1 reporting line
No equivalent section (NES)	NES		Statement E Statement of income and comprehensive income	Principal revenue	9. Listed Canadian options and related underlying securities	Statement D Statement of income and comprehensive income	Principal revenue (realized/unrealized gains (losses))	12. Listed options and related underlying securities	Adopt and combine IDPC reporting lines for principal revenue on listed Canadian options and related underlying securities and other equities and options
No equivalent section (NES)	NES		Statement E Statement of income and comprehensive income	Principal revenue	10. Other equities and options	Statement D Statement of income and comprehensive income	Principal revenue (realized/unrealized gains (losses))	12. Listed options and related underlying securities	Adopt and combine IDPC reporting lines for principal revenue on listed Canadian options and related underlying securities and other equities and options
Statement D Statement of income and comprehensive income	Other revenue	11. Realized/unrealized gain (loss) on marketable securities	Statement E Statement of income and comprehensive income	Principal revenue	11. Debt	Statement D Statement of income and comprehensive income	Principal revenue (realized/unrealized gains (losses))	10. Over-the -counter debt securities	Adopt renumbered and renamed IDPC Form 1 reporting line
No equivalent section (NES)	NES		Statement E Statement of income and comprehensive income	Principal revenue	12. Money market	Statement D Statement of income and comprehensive income	Principal revenue (realized/unrealized gains (losses))	11. Money market	Adopt renumbered IDPC Form 1 reporting line.
No equivalent section (NES)	NES		Statement E Statement of income and comprehensive income	Principal revenue	13. Futures contracts	Statement D Statement of income and comprehensive income	Principal revenue (realized/unrealized gains (losses))	13. Futures contracts	Adopt renumbered IDPC Form 1 reporting line.
No equivalent section (NES)	NES		Statement E Statement of income and comprehensive income	Principal revenue	14. Over-the-counter derivatives	Statement D Statement of income and comprehensive income	Principal revenue (realized/unrealized gains (losses))	14. Over-the-counter derivatives	Adopt renumbered IDPC Form 1 reporting line.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement D Statement of income and comprehensive income	Principal revenue (realized/unrealized gains (losses))	15. Other investment products	New DC Form 1 reporting line

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
No equivalent section (NES)	NES		Statement E Statement of income and comprehensive income	Corporate finance revenue	Line 15-17	Statement D Statement of income and comprehensive income	Corporate finance revenue	Line 16-18	Adopt renumbered IDPC Form 1 reporting lines.
Statement D Statement of income and comprehensive income	Other revenue	7. Interest	Statement E Statement of income and comprehensive income	Other revenue	18. Interest	Statement D Statement of income and comprehensive income	Other revenue	19. Interest	Adopt renumbered IDPC Form 1 reporting line.
Statement D Statement of income and comprehensive income	Other revenue	8. Fees from clients	Statement E Statement of income and comprehensive income	Other revenue	19. Fees	Statement D Statement of income and comprehensive income	Other revenue	20. Fees from clients	Adopt MFD Form 1 reporting line.
Statement D Statement of income and comprehensive income	Other revenue	10. Referral fees	Statement E Statement of income and comprehensive income	Other revenue	19. Fees	Statement D Statement of income and comprehensive income	Other revenue	21. Referral fees	Adopt MFD Form 1 reporting line.
Statement D Statement of income and comprehensive income	Other revenue	9. Management fees	Statement E Statement of income and comprehensive income	Other revenue	19. Fees	Statement D Statement of income and comprehensive income	Other revenue	22. Other fees	Adopt renamed MFD Form 1 reporting line
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement D Statement of income and comprehensive income	Other revenue	23. Foreign exchange gains/losses	New DC Form 1 reporting line
Statement D Statement of income and comprehensive income	Other revenue	12. Other [provide details]	Statement E Statement of income and comprehensive income	Other revenue	20. Other [provide details]	Statement D Statement of income and comprehensive income	Other revenue	24. Other [provide details]	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement D Statement of income and comprehensive income	Other revenue	13. TOTAL REVENUE	Statement E Statement of income and comprehensive income	Other revenue	21. Total revenue	Statement D Statement of income and comprehensive income	Other revenue	25. Total revenue	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement D Statement of income and comprehensive income	Expenses	14. Variable compensation	Statement E Statement of income and comprehensive income	Expenses	22. Variable compensation	Statement D Statement of income and comprehensive income	Expenses	26. Variable compensation	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement D Statement of income and comprehensive income	Expenses	15. Commissions and fees paid to third parties	Statement E Statement of income and comprehensive income	Expenses	23. Commissions and fees paid to third parties	Statement D Statement of income and comprehensive income	Expenses	27. Commissions and fees paid to third parties	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement D Statement of income and comprehensive income	Expenses	16. Interest expense on subordinated debt	Statement E Statement of income and comprehensive income	Expenses	25. Interest expense on subordinated debt	Statement D Statement of income and comprehensive income	Expenses	29. Interest expense on subordinated debt	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement D Statement of income and comprehensive income	Expenses	17. Bad debt expense	Statement E Statement of income and comprehensive income	Expenses	24. Bad debt expense	Statement D Statement of income and comprehensive income	Expenses	28. Bad debt expense	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement D Statement of income and comprehensive income	Expenses	18. Financing costs	Statement E Statement of income and comprehensive income	Expenses	26. Financing cost	Statement D Statement of income and comprehensive income	Expenses	30. Financing cost	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
No equivalent section (NES)	NES		Statement E Statement of income and comprehensive income	Expenses	27. Corporate finance cost	Statement D Statement of income and comprehensive income	Expenses	31. Corporate finance cost	Adopt renumbered IDPC Form 1 reporting line.
Statement D Statement of income and comprehensive income	Expenses	20. Unusual items [provide details]	Statement E Statement of income and comprehensive income	Expenses	28. Unusual items [provide details]	Statement D Statement of income and comprehensive income	Expenses	32. Unusual items [provide details]	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement D Statement of income and comprehensive income	Expenses	21. Profit (loss) for the year from discontinued operations	Statement E Statement of income and comprehensive income	Expenses	29. Pre-tax profit (loss) for the period from discontinued operations	Statement D Statement of income and comprehensive income	Expenses	33. Pre-tax profit (loss) for the period from discontinued operations	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement D Statement of income and comprehensive income	Expenses	19. Operating expenses	Statement E Statement of income and comprehensive income	Expenses	30. Operating expenses	Statement D Statement of income and comprehensive income	Expenses	34. Operating expenses	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement D Statement of income and comprehensive income	Expenses	22. Profit (loss) for Early Warning test	Statement E Statement of income and comprehensive income	Expenses	31. Profit (loss) for early warning test	Statement D Statement of income and comprehensive income	Expenses	35. Profit (loss) for early warning test	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement D Statement of income and comprehensive income	Expenses	23. Income – Asset revaluation	Statement E Statement of income and comprehensive income	Expenses	32. Income – Asset revaluation	Statement D Statement of income and comprehensive income	Expenses	36. Income – Asset revaluation	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement D Statement of income and comprehensive income	Expenses	24. Expense – Asset revaluation	Statement E Statement of income and comprehensive income	Expenses	33. Expense – Asset revaluation	Statement D Statement of income and comprehensive income	Expenses	37. Expense – Asset revaluation	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement D Statement of income and comprehensive income	Expenses	25. Interest expense on internal subordinated debt	Statement E Statement of income and comprehensive income	Expenses	34. Interest expense on internal subordinated debt	Statement D Statement of income and comprehensive income	Expenses	38. Interest expense on internal subordinated debt	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement D Statement of income and comprehensive income	Expenses	26. Bonuses	Statement E Statement of income and comprehensive income	Expenses	35. Bonuses	Statement D Statement of income and comprehensive income	Expenses	39. Bonuses	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement D Statement of income and comprehensive income	Expenses	27. Net income (loss) before income tax	Statement E Statement of income and comprehensive income	Expenses	36. Net income (loss) before income tax	Statement D Statement of income and comprehensive income	Expenses	40. Net income (loss) before income tax	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement D Statement of income and comprehensive income	Expenses	28. Income tax expense (recovery)	Statement E Statement of income and comprehensive income	Expenses	37. Income tax expense (recovery), including taxes on profit (loss) from discontinued operations	Statement D Statement of income and comprehensive income	Expenses	41. Income tax expense (recovery), including taxes on profit (loss) from discontinued operations	Adopt renumbered IDPC Form 1 reporting line with updated references.
Statement D Statement of income and comprehensive income	Expenses	29. PROFIT (LOSS) FOR PERIOD	Statement E Statement of income and comprehensive income	Expenses	38. Profit (loss) for period	Statement D Statement of income and comprehensive income	Expenses	42. Profit (loss) for period	Adopt renumbered IDPC Form 1 reporting line with updated references.
Statement D Statement of income and comprehensive income	Other comprehensive income	Lines 30-33	Statement E Statement of income and comprehensive income	Other comprehensive income	Lines 39-42	Statement D Statement of income and comprehensive income	Other comprehensive income	Lines 43-46	Adopt reporting lines that are common to IDPC Form 1 and MFD Form 1.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
No equivalent section (NES)	NES		Statement E Statement of income and comprehensive income	The following lines must also be completed when filing the MFR	43. Payment of dividends or partner's drawings	Statement D Statement of income and comprehensive income	The following lines must also be completed when filing the MFR	47. Payment of dividends or partner's drawings	Adopt renumbered IDPC Form 1 reporting line.
No equivalent section (NES)	NES		Statement E Statement of income and comprehensive income	The following lines must also be completed when filing the MFR	44. Other [provide details]	Statement D Statement of income and comprehensive income	The following lines must also be completed when filing the MFR	48. Other [provide details]	Adopt renumbered IDPC Form 1 reporting line.
No equivalent section (NES)	NES		Statement E Statement of income and comprehensive income	The following lines must also be completed when filing the MFR	45. Net change to retained earnings [Sum of Lines 38, 43 and 44]	Statement D Statement of income and comprehensive income	The following lines must also be completed when filing the MFR	49. Net change to retained earnings (or undivided profits or fund balances) [Sum of Lines 42, 47 and 48]	Adopt renumbered IDPC Form 1 reporting line renamed to specify undivided profits or fund balances is also reported on this line.
Statement D - Notes and instructions	Paragraph 1	Comprehensive Income	Statement E - Notes and instructions	note 1	Comprehensive income	Statement D - Notes and instructions	note 1	Comprehensive income	Adopt note common to IDPC Form 1 and MFD Form 1 with editorial changes to MFD Form 1 note
Statement D - Notes and instructions		Lines 1 to 12	Statement E - Notes and instructions	note 2	Line 1	Statement D - Notes and instructions	note 2	Lines 1 to 8	Adopt MFD Form 1 note with revisions to include explanatory sentence related to soft dollar deals and align with DC Form 1 drafting style
No equivalent section (NES)	NES		Statement E - Notes and instructions	note 2	Line 1	Statement D - Notes and instructions	note 3	Line 1	Adopt revised IDPC Form 1 note to align with renamed reporting line and clarify inclusion of exchange-traded funds
No equivalent section (NES)	NES		Statement E - Notes and instructions	note 3	Line 2	No equivalent section (NES)	NES		IDPC Form 1 note not adopted due to change in reporting lines
No equivalent section (NES)	NES		Statement E - Notes and instructions	note 4	Line 3	Statement D - Notes and instructions	note 4	Line 2	Adopt revised note that is common to IDPC Form 1 and MFD Form 1. Revisions to remove redundant instructions related to commission paid to registered representatives.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement D - Notes and instructions	note 5	Line 3	New DC Form 1 note related to commission revenue on segregated funds.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement D - Notes and instructions	note 6	Line 4	New DC Form 1 note related to commission revenue on deposit instruments.
No equivalent section (NES)	NES		Statement E - Notes and instructions	notes 5 and 6	Line 4 and 5	Statement D - Notes and instructions	note 7	Line 5	Adopt and combine IDPC Form 1 notes to align with consolidated reporting lines and remove redundant instructions related to commission paid to registered representatives
No equivalent section (NES)	NES		Statement E - Notes and instructions	notes 7 and 8	Line 6 and 7	Statement D - Notes and instructions	note 8	Line 6	Adopt and combine IDPC Form 1 notes to align with consolidated reporting lines and remove redundant instructions related to commission paid to registered representatives
No equivalent section (NES)	NES		Statement E - Notes and instructions	note 9	Line 8	Statement D - Notes and instructions	note 9	Line 7	Adopt IDPC Form 1 note with revision to remove redundant instructions related to commission paid to registered representatives.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement D - Notes and instructions	note 10	Line 8	New DC Form 1 note related to reporting commission revenue on other investment products.
Statement D - Notes and instructions		Line 11	No equivalent section (NES)	NES		Statement D - Notes and instructions	note 11	Lines 9 to 15	Adopt MFD Form 1 note with revisions to provide general instructions related to reporting of principal revenue on Lines 9 to 15.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement D - Notes and instructions	note 12	Line 9	New DC Form 1 note related to reporting principal revenue for listed securities.
No equivalent section (NES)	NES		Statement E - Notes and instructions	notes 10 and 11	Line 9 and 10	Statement D - Notes and instructions	note 15	Line 12	Adopt and combine IDPC Form 1 notes to align with consolidated reporting lines.
No equivalent section (NES)	NES		Statement E - Notes and instructions	note 12	Line 11	Statement D - Notes and instructions	note 13	Line 10	Adopt renumbered IDPC Form 1 note with revision to remove duplicative details that are included in DC Form 1 note 11.
No equivalent section (NES)	NES		Statement E - Notes and instructions	note 13	Line 12	Statement D - Notes and instructions	note 14	Line 11	Adopt renumbered IDPC Form 1 note with revision to remove duplicative details that are included in DC Form 1 note 11.
No equivalent section (NES)	NES		Statement E - Notes and instructions	note 14	Line 13	Statement D - Notes and instructions	note 16	Line 13	Adopt renumbered IDPC Form 1 note.
No equivalent section (NES)	NES		Statement E - Notes and instructions	note 15	Line 14	Statement D - Notes and instructions	note 17	Line 14	Adopt renumbered IDPC Form 1 note with revision to remove duplicative details that are included in DC Form 1 note 11.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement D - Notes and instructions	note 18	Line 15	New DC Form 1 note related to reporting principal revenue on other investment products.
No equivalent section (NES)	NES		Statement E - Notes and instructions	notes 16 to 18	Line 15	Statement D - Notes and instructions	notes 19 to 21	Line 16	Adopt renumbered IDPC Form 1 note
Statement D - Notes and instructions		Line 7	Statement E - Notes and instructions	note 19	Line 18	Statement D - Notes and instructions	note 22	Line 19	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement D - Notes and instructions		Line 8	Statement E - Notes and instructions	note 20	Line 19	Statement D - Notes and instructions	note 23	Line 20	Adopt reporting line that is common to IDPC Form 1 and MFD Form 1.
Statement D - Notes and instructions		Lines 9 to 10	No equivalent section (NES)	NES		Statement D - Notes and instructions	notes 24 to 25	Lines 21 to 22	Adopt MFD Form 1 notes

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
Statement D - Notes and instructions		Line 12	Statement E - Notes and instructions	note 21	Line 20	Statement D - Notes and instructions	note 26	Line 23	Adopt renumbered note common to IDPC Form 1 and MFD Form 1 as separate note specific to new separate reporting line for FX.
Statement D - Notes and instructions		Line 12	Statement E - Notes and instructions	note 21	Line 20	Statement D - Notes and instructions	note 27	Line 24	Adopt renumbered note common to IDPC Form 1 and MFD Form 1 related to reporting for other revenue.
Statement D - Notes and instructions		Line 14	Statement E - Notes and instructions	note 22	Line 22	Statement D - Notes and instructions	note 28	Line 26	Adopt note that is common to IDPC Form 1 and MFD Form 1
Statement D - Notes and instructions		Line 15	Statement E - Notes and instructions	note 23	Line 23	Statement D - Notes and instructions	note 29	Line 27	Adopt renumbered IDPC Form 1 note
Statement D - Notes and instructions		Line 16	Statement E - Notes and instructions	note 24	Line 25	Statement D - Notes and instructions	note 30	Line 29	Adopt note that is common to IDPC Form 1 and MFD Form 1
Statement D - Notes and instructions		Line 18	Statement E - Notes and instructions	note 25	Line 26	Statement D - Notes and instructions	note 31	Line 30	Adopt renumbered IDPC Form 1 note
No equivalent section (NES)	NES		Statement E - Notes and instructions	note 26	Line 27	Statement D - Notes and instructions	note 32	Line 31	Adopt renumbered IDPC Form 1 note
Statement D - Notes and instructions		Line 20	Statement E - Notes and instructions	note 27	Line 28	Statement D - Notes and instructions	note 33	Line 32	Adopt note that is common to IDPC Form 1 and MFD Form 1
Statement D - Notes and instructions		Line 21	Statement E - Notes and instructions	note 28	Line 29	Statement D - Notes and instructions	note 34	Line 33	Adopt note that is common to IDPC Form 1 and MFD Form 1
Statement D - Notes and instructions		Line 19	Statement E - Notes and instructions	note 29	Line 30	Statement D - Notes and instructions	note 35	Line 34	Adopt renumbered IDPC Form 1 note
Statement D - Notes and instructions		Lines 22 to 26	Statement E - Notes and instructions	notes 30 to 34		Statement D - Notes and instructions	notes 36 to 40		Adopt notes that are common to IDPC Form 1 and MFD Form 1
Statement D - Notes and instructions		Line 28	Statement E - Notes and instructions	note 35	Line 37	Statement D - Notes and instructions	note 41	Line 41	Adopt note that is common to IDPC Form 1 and MFD Form 1
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement D - Notes and instructions	note 42	Line 42	New DC Form 1 note related to reporting for not-for-profit organizations.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
Statement D - Notes and instructions		Line 30	Statement E - Notes and instructions	note 36	Line 39	Statement D - Notes and instructions	note 43	Line 43	Adopt note that is common to IDPC Form 1 and MFD Form 1
Statement D - Notes and instructions		Line 31	Statement E - Notes and instructions	note 37	Line 40	Statement D - Notes and instructions	note 44	Line 44	Adopt note that is common to IDPC Form 1 and MFD Form 1
No equivalent section (NES)	NES		Statement E - Notes and instructions	note 38 to 40	Line 41 to 44	Statement D - Notes and instructions	note 45 to 47	Line 45 to 49	Adopt renumbered IDPC Form 1 notes with revisions to update references.
Statement E Statement of changes in capital and retained earnings (corporations) or undivided profits (partnerships)			Statement F Statement of changes in capital and retained earnings (corporations) or undivided profits (partnerships)			Statement E Statement of changes in capital and retained earnings (corporations) or undivided profits (partnerships) or fund balances (not-for-profits)			Adopt renumbered and renamed IDPC Form 1 Statement which is similar to MFD Form 1 Statement.
Statement E Statement of changes in capital and retained earnings (corporations) or undivided profits (partnerships)	Part A. Changes in issued capital	Lines 1 to 3	Statement F Statement of changes in capital and retained earnings (corporations) or undivided profits (partnerships)	A. Changes in issued capital	Lines 1 to 3	Statement E Statement of changes in capital and retained earnings (corporations) or undivided profits (partnerships) or fund balances (not-for-profits)	A. Changes in issued capital	Lines 1 to 3	Adopt reporting lines that are common to IDPC Form 1 and MFD Form 1.
Statement E Statement of changes in capital and retained earnings (corporations) or undivided profits (partnerships)	Part B. Changes in reserves	Lines 4 to 6	Statement F Statement of changes in capital and retained earnings (corporations) or undivided profits (partnerships)	B. Changes in reserves	Lines 4 to 6	Statement E Statement of changes in capital and retained earnings (corporations) or undivided profits (partnerships) or fund balances (not-for-profits)	B. Changes in reserves	Lines 4 to 6	Adopt reporting lines common to IDPC Form 1 and MFD Form 1 and adopt column from IDPC Form 1 for reporting employee defined benefit pension changes.
Statement E Statement of changes in capital and retained earnings (corporations) or undivided profits (partnerships)	Part C. Changes in retained earnings	Lines 7 to 13	Statement F Statement of changes in capital and retained earnings (corporations) or undivided profits (partnerships)	C. Changes in retained earnings	Lines 7 to 13	Statement E Statement of changes in capital and retained earnings (corporations) or undivided profits (partnerships) or fund balances (not-for-profits)	C. Changes in retained earnings [or undivided profits or fund balances]	Lines 7 to 13	Adopt reporting lines common to IDPC Form 1 and MFD Form 1 for retained earnings. Add new columns for dealers structured as not-for-profit organizations to report fund balances and updated descriptions for lines 11 and 12 accordingly.
No equivalent section (NES)	NES		Statement F - Notes and instructions	Section A - Changes in issued capital	note 1 (i)	Statement E - Notes and instructions	Section A - Changes in issued capital	note 1 (i)	Adopt revised IDPC Form 1 note that clarifies approval requirements for changes in share capital.
Statement E - Notes and instructions	Part A. Changes in issued capital	Share premium	Statement F - Notes and instructions	Section A - Changes in issued capital	note 1 (ii)	Statement E - Notes and instructions	Section A - Changes in issued capital	note 1 (ii)	Adopt note that is common to IDPC Form 1 and MFD Form 1
Statement E - Notes and instructions	Part B. Changes in general reserve	General reserve	Statement F - Notes and instructions	Section B - Changes in reserves	note 2	Statement E - Notes and instructions	Section B - Changes in reserves	note 2	Adopt IDPC Form 1 version of note
Statement E - Notes and instructions	Part B. Changes in general reserve		Statement F - Notes and instructions	Section B - Changes in reserves	note 2 (ii) - (iii)	Statement E - Notes and instructions	Section B - Changes in reserves	note 2 (ii)-(iii)	Adopt note that is common to IDPC Form 1 and MFD Form 1
Statement E - Notes and instructions	Part C. Changes in retained earnings		Statement F - Notes and instructions	Section C - Changes in retained earnings	note 3 (i)	Statement E - Notes and instructions	Section C - Changes in retained earnings or undivided profits or fund balances	note 3 (i)	Adopt note that is common to IDPC Form 1 and MFD Form 1

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Statement E - Notes and instructions	Section C - Changes in retained earnings or undivided profits or fund balances	note 3 (ii) and (iii)	Adopt note common to IDPC Form 1 and MFD Form 1 with revisions to add details related to reporting for not-for-profit organizations.
Notes to the Form 1 financial statements			Notes to the Form 1 financial statements			Notes to the Form 1 financial statements			Adopt document that is common to IDPC Form 1 and MFD Form 1
Statement F - Statement of changes in subordinated loans			No equivalent section (NES)	NES		No equivalent section (NES)	NES		MFD Form 1 Statement F not adopted in DC Form 1
Agreed-upon Procedures Report on compliance for insurance and segregation of cash and securities			No equivalent section (NES)	NES		Agreed-upon Procedures Report on compliance for insurance and segregation of cash and investment products - Mutual Fund Dealer Members			Adopt MFD Form 1 report with revisions to update references to investment products, schedules and DC Rules.
No equivalent section (NES)	NES		Agreed-upon Procedures Report on compliance for insurance, segregation of securities, and guarantee/guarantor relationships relied upon to reduce margin requirements during the year			Agreed-upon Procedures Report on compliance for insurance, segregation of investment products, and guarantee/guarantor relationships relied upon to reduce margin requirements during the year - Investment Dealer Members			Adopt IDPC Form 1 report with revisions to update references to investment products, schedules and DC Rules.
No equivalent section (NES)	NES		Schedule 1 - Analysis of loans receivable, securities borrowed and resale agreements			Schedule 1 - Analysis of loans receivable, securities borrowed and resale agreements			Adopt IDPC Form 1 schedule
No equivalent section (NES)	NES		Schedule 1 - Notes and instructions			Schedule 1 - Notes and instructions			Adopt IDPC Form 1 notes.
Schedule 1 - Analysis of securities owned and sold short at market value			Schedule 2 - Analysis of securities owned and sold short at market value			Schedule 2 - Analysis of securities owned and sold short at market value			Adopt IDPC Form 1 schedule blended with MFD Form schedule
Schedule 1 - Analysis of securities owned and sold short at market value	Category	Lines 1, 5, and 4	Schedule 2 - Analysis of securities owned and sold short at market value	Category	Lines 1 to 3	Schedule 2 - Analysis of securities owned and sold short at market value	Category	Line 1 to 3	Adopt reporting lines that are common to IDPC Form 1 and MFD Form 1.
Schedule 1 - Analysis of securities owned and sold short at market value	Category	Lines 2 and 3	No equivalent section (NES)	NES		Schedule 2 - Analysis of securities owned and sold short at market value	Category	Line 4	Adopt MFD Form 1 reporting line for mutual fund positions.
No equivalent section (NES)	NES		Schedule 2 - Analysis of securities owned and sold short at market value	Category	Lines 4 to 7	Schedule 2 - Analysis of securities owned and sold short at market value	Category	Lines 5 to 8	Adopt renumbered IDPC Form 1 reporting lines.
Schedule 1 - Analysis of securities owned and sold short at market value	Category	Line 6	No equivalent section (NES)	NES		Schedule 2 - Analysis of securities owned and sold short at market value	Category	Line 9	Adopt MFD Form 1 reporting line for positions not covered by other categories.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
Schedule 1 - Analysis of securities owned and sold short at market value	Category	Line 7	Schedule 2 - Analysis of securities owned and sold short at market value	Category	Line 8	Schedule 2 - Analysis of securities owned and sold short at market value	Category	Line 10	Adopt renumbered IDPC Form 1 reporting line.
No equivalent section (NES)	NES		Schedule 2 - Analysis of securities owned and sold short at market value	Category	Lines 9 and 10	Schedule 2 - Analysis of securities owned and sold short at market value	Category	Lines 11 and 12	Adopt renumbered IDPC Form 1 reporting lines.
No equivalent section (NES)	NES		Schedule 2 - Analysis of securities owned and sold short at market value	Supplementary information	Lines 11 and 12	Schedule 2 - Analysis of securities owned and sold short at market value	Supplementary information	Lines 13 and 14	Adopt renumbered IDPC Form 1 reporting lines.
Schedule 1 - Notes and instructions	note 1		Schedule 2 - Notes and instructions	note 1		Schedule 2 - Notes and instructions	note 1		Adopt IDPC Form 1 note with revision to delete reference to general notes and instructions for market value definition.
Schedule 1 - Notes and instructions	note 2		Schedule 2 - Notes and instructions	note 2		Schedule 2 - Notes and instructions	note 2		Adopt note common to IDPC Form 1 and MFD Form 1 with revision to add explanatory sentence regarding inventory positions.
No equivalent section (NES)	NES		Schedule 2 - Notes and instructions	notes 3 and 5		Schedule 2 - Notes and instructions	notes 3 and 5		Adopt IDPC Form 1 notes.
Schedule 1 - Notes and instructions	note 3		Schedule 2 - Notes and instructions	note 4		Schedule 2 - Notes and instructions	note 4		Adopt note that is common to IDPC Form 1 and MFD Form 1
Schedule 1 - Notes and instructions	Line 1		Schedule 2 - Notes and instructions	note 6	Line 1	Schedule 2 - Notes and instructions	note 6	Line 1	Adopt note common to IDPC Form 1 and MFD Form 1 with revision to clarify money market mutual funds are reported on Line 4.
No equivalent section (NES)	NES		Schedule 2 - Notes and instructions	note 7		Schedule 2 - Notes and instructions	note 7		Adopt IDPC Form 1 note.
No equivalent section (NES)	NES		Schedule 2 - Notes and instructions	note 8	Line 7	Schedule 2 - Notes and instructions	note 8	Line 8	Adopt IDPC Form 1 note with updated references.
No equivalent section (NES)	NES		Schedule 2 - Notes and instructions	note 9	Line 9	Schedule 2 - Notes and instructions	note 9	Line 11	Adopt IDPC Form 1 note with revisions to remove details of securities eligible for free credit segregation which is already provided in Statement F notes (Prev Statement D notes)
No equivalent section (NES)	NES		Schedule 2 - Notes and instructions	note 10	Line 12	Schedule 2 - Notes and instructions	note 10	Line 14	Adopt renumbered IDPC Form 1 reporting line.
No equivalent section (NES)	NES		Schedule 2A - Margin for concentration in underwriting commitments			Schedule 2A - Margin for concentration in underwriting commitments			Adopt IDPC Form 1 schedule

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
No equivalent section (NES)	NES		Schedule 2A - Notes and instructions			Schedule 2A - Notes and instructions			Adopt IDPC Form 1 schedule
No equivalent section (NES)	NES		Schedule 2B - Underwriting issues margined at less than normal margin rates			Schedule 2B - Underwriting issues margined at less than normal margin rates			Adopt IDPC Form 1 schedule
No equivalent section (NES)	NES		Schedule 4 - Analysis of clients' trading accounts long and short	Category	Lines 1 and 2	Schedule 3 - Analysis of clients' trading accounts - Mutual Fund Dealer Members	Category	Lines 1 and 2	New DC Form 1 reporting lines for balances with acceptable institutions and acceptable counterparties. New reporting requirement for Mutual Fund Dealer Members that do not offer client margin.
Schedule 2 - Analysis of clients' debit balances	Other Client Receivables		No equivalent section (NES)	NES		Schedule 3 - Analysis of clients' trading accounts - Mutual Fund Dealer Members	Category	Line 3 - Other clients	New DC Form 1 reporting lines for balances with other clients (adopted from MFD Form 1 with reformatting to include credit balances and margin reporting).
Schedule 2 - Analysis of clients' debit balances	Advanced Redemption Proceeds Receivable		No equivalent section (NES)	NES		Schedule 3 - Analysis of clients' trading accounts - Mutual Fund Dealer Members	Category	Line 4 - Advanced Redemption Proceeds Receivable	New DC Form 1 reporting lines for advanced redemption proceeds (adopted from MFD Form 1 with reformatting to include margin reporting).
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Schedule 3 - Analysis of clients' trading accounts - Mutual Fund Dealer Members		Line 5	New DC Form 1 reporting line
Schedule 2 - Analysis of clients' debit balances	Supplementary disclosure		Schedule 4 - Analysis of clients' trading accounts long and short	Supplementary disclosure	Line 10(a)	Schedule 3 - Analysis of clients' trading accounts - Mutual Fund Dealer Members	Supplementary Disclosure	Line 6	Adopt MFD Form 1 reporting line.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Schedule 3 - Notes and instructions	notes 1 to 2		New DC Form 1 notes explaining Mutual Fund Dealer Members' options regarding margin lending and calculation of margin requirements
No equivalent section (NES)	NES		Schedule 4 - Notes and instructions	notes 3 to 4	Lines 1 and 2	Schedule 3 - Notes and instructions	notes 3 to 4	Lines 1 and 2	New DC Form 1 notes related to reporting balances of acceptable institutions and acceptable counterparties for Mutual Fund Dealer Members that do not offer client margin. (adopted from IDPC Form 1)
No equivalent section (NES)	NES		Schedule 4 - Notes and instructions	note 8	Line 3(b)	Schedule 3 - Notes and instructions	notes 5	Line 3(a)	New DC Form 1 note customized to Mutual Fund Dealer Member non-margin lending business model that allows equity deficiency margin approach.
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Schedule 3 - Notes and instructions	notes 6	Line 3(b)	New DC Form 1 note to codify margin treatment for debit balances in registered accounts. (adopted from GN-FORM1-22-001)
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Schedule 3 - Notes and instructions	notes 7	Lines 4(a) and 4(b)	New DC Form 1 note for reporting margin on advance redemption proceeds receivable.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
Schedule 2 - Notes and Instructions	Supplementary disclosure (paragraph 2)		No equivalent section (NES)	NES		Schedule 3 - Notes and instructions	notes 8		Adopt MFD Form 1 note.
No equivalent section (NES)	NES		Schedule 4 - Analysis of clients' trading accounts long and short			Schedule 4 - Analysis of clients' trading accounts - Investment Dealer Members			Adopt IDPC Form 1 schedule specific to Investment Dealer Members with updated references
No equivalent section (NES)	NES		Schedule 4 - Notes and instructions	note 1		Schedule 4 - Notes and instructions	note 1		Adopt IDPC Form 1 note with additional explanation related to dealer types the schedule applies to.
No equivalent section (NES)	NES		Schedule 4 - Notes and instructions	note 2	Lines 1 to 4	Schedule 4 - Notes and instructions	note 2	Lines 1 to 4	Adopt IDPC Form 1 note.
No equivalent section (NES)	NES		Schedule 4 - Notes and instructions	note 3	Line 1	Schedule 4 - Notes and instructions	note 3	Line 1	Adopt IDPC Form 1 note with revision to clarify treatment of transactions that have not been confirmed within 15 business days.
No equivalent section (NES)	NES		Schedule 4 - Notes and instructions	notes 4 to 14	Lines 2 to 6(a)	Schedule 4 - Notes and instructions	notes 4 to 14	Lines 2 to 6(a)	Adopt IDPC Form 1 notes with revisions to update references to Investment Dealer Member and investment product(s).
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Schedule 4 - Notes and instructions	notes 15	Line 7	New DC Form 1 note to codify margin treatment for debit balances in registered accounts. (adopted from GN-FORM1-22-001)
No equivalent section (NES)	NES		Schedule 4 - Notes and instructions	note 15	Line 8	Schedule 4 - Notes and instructions	notes 16	Line 8	Adopt renumbered IDPC Form 1 note
Schedule 2 - Notes and Instructions	Supplementary disclosure (paragraph 2)		No equivalent section (NES)	NES		Schedule 4 - Notes and instructions	notes 17	Line 10(a)	Adopt MFD Form 1 note. Harmonizes requirements with Schedule 3 for Mutual Fund Dealer Members.
No equivalent section (NES)	NES		Schedule 4 - Notes and instructions	note 16	Line 10(b)	Schedule 4 - Notes and instructions	notes 18	Line 10(b)	Adopt renumbered IDPC Form 1 note with references to Investment Dealer Member
No equivalent section (NES)	NES		Schedule 4A - List of ten largest value date trading balances with acceptable institutions and acceptable counterparties			Schedule 5 - List of ten largest value date trading balances with acceptable institutions and acceptable counterparties			Adopt renumbered IDPC Form 1 schedule.
No equivalent section (NES)	NES		Schedule 5 - Analysis of brokers' and dealer' trading balances			Schedule 6 - Analysis of brokers' and dealers' trading balances- Mutual Fund Dealers			New schedule for Mutual Fund Dealer Members for reporting broker and dealer balances (adopted simple form of IDPC Form 1 schedule where non -applicable balances are excluded).

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
No equivalent section (NES)	NES		Schedule 5 - Notes and instructions	notes 2, 4, 5, 6 & 9		Schedule 6 -Notes and instructions	notes 1 to 6		New notes to support new schedule applicable to Mutual Fund Dealer Members (adopted from IDPC Form 1 with customization to Mutual Fund Dealer Members by adding new explanatory note and removing notes related to non-applicable balances.)
No equivalent section (NES)	NES		Schedule 5 - Analysis of brokers' and dealer' trading balances			Schedule 7 - Analysis of brokers' and dealers' trading balances - Investment Dealer Members			Adopt renumbered IDPC Form 1 schedule specifically for Investment Dealer Members with updates to references.
No equivalent section (NES)	NES		Schedule 5 - Notes and instructions	notes 1 to 9		Schedule 7 - Notes and instructions	notes 1 to 9		Adopt IDPC Form 1 notes with revisions to reference Investment Dealer Member specifically
Schedule 3 - Current income taxes			Schedule 6 - Current incomes taxes			Schedule 8 - Current incomes taxes			Adopt schedule that is common to IDPC Form 1 and MFD Form 1
No equivalent section (NES)	NES		Schedule 6A - Tax recoveries			Schedule 8A - Tax recoveries			Adopt renumbered IDPC Form 1 schedule.
No equivalent section (NES)	NES		Schedule 6A - Notes and instructions			Schedule 8A - Notes and instructions			Adopt IDPC Form 1 notes.
No equivalent section (NES)	NES		Schedule 7 - Analysis of overdrafts, loans, securities loaned and repurchase agreements		Line 1	No equivalent section (NES)	NES		Remove reporting line for bank overdrafts which are reported on Statement A.
No equivalent section (NES)	NES		Schedule 7 - Analysis of overdrafts, loans, securities loaned and repurchase agreements		Lines 2 to 14	Schedule 9 - Analysis of loans, securities loaned and repurchase agreements		Lines 1 to 13	Adopt renumbered IDPC Form 1 reporting lines.
No equivalent section (NES)	NES		Schedule 7 - Notes and instructions	notes 1 to 15		Schedule 9 - Notes and instructions	notes 1 to 15		Adopt IDPC Form 1 notes with updated references.
No equivalent section (NES)	NES		Schedule 7A - Cash and securities borrowing and lending arrangements concentration charge			Schedule 9A - Cash and securities borrowing and lending arrangements concentration charge			Adopt renumbered IDPC Form 1 schedule.
No equivalent section (NES)	NES		Schedule 9 - Concentration of securities - Summary sheet			Schedule 10 - Concentration of securities - Mutual Fund Dealer Members - Summary sheet			New schedule for Mutual Fund Dealers that do not offer margin or extend credit to clients, for reporting concentration charges (adopted from IDPC Form 1)
No equivalent section (NES)	NES		Schedule 9 - Notes and instructions	Introduction	note 1	Schedule 10 - Notes and instructions	Introduction	note 1	new notes to support new sneaue appiciable to mutual Fund Dealer Members that do not offer margin or extend credit to clients (adopted from IDPC Form 1 with customization to Mutual Fund Dealer Members by removing notes related to client positions, new issues, market maker accounts etc.)
No equivalent section (NES)	NES		Schedule 9A - Concentration of securities - General Security Test			Schedule 10A - Concentration of securities - Mutual Fund Dealer Members - General Security Test			New schedule for Mutual Fund Dealer Members for reporting general securities concentration (adopted from IDPC Form 1 with columns related to client position amount loaned and adjustments removed).

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
No equivalent section (NES)	NES		Schedule 9A - Notes and instructions	General Security Test	notes 1 to 4	Schedule 10A - Notes and instructions	General Security Test	notes 1 to 4	New notes to support new schedule applicable to Mutual Fund Dealer Members that do not offer margin or extend credit to clients (adopted from IDPC Form 1 with revisions to refer to "diversified investment product")
No equivalent section (NES)	NES		Schedule 9B - Concentration of securities - Debt Security Test			Schedule 10B - Concentration of securities - Mutual Fund Dealer Members - Debt Security Test			New schedule for Mutual Fund Dealer Members for reporting debt security concentration (adopted from IDPC Form 1 with columns related to client position amount loaned and adjustments removed).
No equivalent section (NES)	NES		Schedule 9B - Notes and instructions	Debt Security Test	notes 1 to 7	Schedule 10B - Notes and instructions	Debt Security Test	notes 1 to 8	New notes to support new schedule applicable to Mutual Fund Dealer Members that do not offer margin or extend credit to clients (adopted from IDPC Form 1 with customization to Mutual Fund Dealer Members by removing notes related to client positions.)
No equivalent section (NES)	NES		Schedule 9 - Concentration of securities - Summary sheet			Schedule 11 - Concentration of securities - Investment Dealer Members - Summary sheet			Adopt renumbered IDPC Form 1 concentration of securities schedule that is specific to Mutual Fund Dealer Members that offer margin or extend credit to clients and Investment Dealer Members.
No equivalent section (NES)	NES		Schedule 9 - Notes and instructions	Introduction	note 1	Schedule 11 - Notes and instructions	Introduction	note 1	Adopt IDPC Form 1 note with revision to specify that schedule is to be used by Mutual Fund Dealer Members that offer margin or extend credit to clients and Investment Dealer Members
No equivalent section (NES)	NES		Schedule 9 - Notes and instructions		notes 2 to 13	Schedule 11 - Notes and instructions		notes 2 to 13	Adopt IDPC Form 1 notes with revisions to reference Investment Dealer Member specifically
No equivalent section (NES)	NES		Schedule 9A - Concentration of securities - General Security Test			Schedule 11A - Concentration of securities - Investment Dealer Members - General Security Test			Adopt renumbered IDPC Form 1 schedule with revision to reference Investment Dealer Member specifically
No equivalent section (NES)	NES		Schedule 9A - Notes and instructions	General Security Test	notes 1 to 3	Schedule 11A - Notes and instructions	General Security Test	notes 1 to 3	Adopt IDPC Form 1 notes with revisions to reference Investment Dealer Member specifically
No equivalent section (NES)	NES		Schedule 9A - Notes and instructions	General Security Test	note 4	Schedule 11A - Notes and instructions	General Security Test	note 4	Adopt IDPC Form 1 note with revision to refer to "diversified investment product".
No equivalent section (NES)	NES		Schedule 9B - Concentration of securities - Debt Security Test			Schedule 11B - Concentration of securities - Investment Dealer Members - Debt Security Test			Adopt renumbered IDPC Form 1 schedule with revision to reference Investment Dealer Member specifically
No equivalent section (NES)	NES		Schedule 9B - Notes and instructions		notes 1 to 7	Schedule 11B - Notes and instructions		notes 1 to 7	Adopt IDPC Form 1 notes with revisions to reference Investment Dealer Member specifically
Schedule 4 - Insurance	Part A		Schedule 10 - Insurance	Part A		Schedule 12 - Insurance	Part A		Expanded IDPC Form 1 reporting lines to include requirements for Mutual Fund Dealer Members and Investment Dealer Members with separate calculations for different dealer types
Schedule 4 - Insurance	Part B, C and D		Schedule 10 - Insurance	Part B, C and D		Schedule 12 - Insurance	Part B, C and D		Adopt IDPC Form 1 reporting lines

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
Schedule 4 - Notes and instructions	notes 1 to 2		Schedule 10 - Notes and instructions	notes 1 to 2		Schedule 12 - Notes and instructions	notes 1 to 2		Adopt IDPC Form 1 notes with updated references.
No equivalent section (NES)	NES		Schedule 10 - Notes and instructions	note 3		No equivalent section (NES)	NES		Definition of "other acceptable property" not required given scope of products updated
Schedule 4 - Notes and instructions	note 3	last sentence	Schedule 10 - Notes and instructions	notes 4		Schedule 12 - Notes and instructions	note 3		Adopt revised and renumbered IDPC Form 1 note. Revised explanation for determining client net equity to align with language from both IDPC and MFD Rules and provide more clarity. Added MFD Form 1 note regarding cash and securities held by Dealer in capacity as agent for the trustee.
Schedule 4 - Notes and instructions	notes 3 to 5		Schedule 10 - Notes and instructions	notes 5 to 7		Schedule 12 - Notes and instructions	notes 4 to 6		Adopt renumbered IDPC Form 1 notes.
Schedule 4 - Notes and instructions	note 7		Schedule 10 - Notes and instructions	note 9		Schedule 12 - Notes and instructions	note 7		Adopt note that is common to IDPC Form 1 and MFD Form 1
Schedule 4 - Notes and instructions	note 6		Schedule 10 - Notes and instructions	note 8		Schedule 12 - Notes and instructions	note 8		Adopt IDPC Form 1 note.
Schedule 4 - Notes and instructions	notes 8 to 9		Schedule 10 - Notes and instructions	notes 10 to 11		Schedule 12 - Notes and instructions	notes 9 to 10		Adopt notes that are common to IDPC Form 1 and MFD Form 1 with updated references.
No equivalent section (NES)	NES		Schedule 11 - Unhedged foreign currencies calculation			Schedule 13 - Unhedged foreign currencies calculation			Adopt renumbered IDPC Form 1 schedule with revisions to update references. Applicable for both Mutual Fund Dealer Members and Investment Dealer Members.
No equivalent section (NES)	NES		Schedule 11A - Details of unhedged foreign currencies calculation for individual currencies with margin required greater than or equal to \$5,000			Schedule 13A - Details of unhedged foreign currencies calculation for individual currencies with margin required greater than or equal to \$5,000 - Mutual Fund Dealer Members			Adopt revised IDPC Form 1 schedule which is separate and simplified version that includes only monetary assets and/or liabilities subject to spot risk. Applicable to Mutual Fund Dealer Members.
No equivalent section (NES)	NES		Schedule 11A - Details of unhedged foreign currencies calculation for individual currencies with margin required greater than or equal to \$5,000			Schedule 13B - Details of unhedged foreign currencies calculation for individual currencies with margin required greater than or equal to \$5,000 - Investment Dealer Members			Adopt renumbered IDPC Form 1 schedule specifically for Investment Dealer Members with updates to references.
No equivalent section (NES)	NES		Schedules 11 and 11A - Notes and instructions	note 1		Schedules 13, 13A and 13B - Notes and instructions	note 1		Adopt IDPC Form 1 note with revision to explain that Schedule 13A applies to Mutual Fund Dealer Members and Schedule 13B applies to Investment Dealer Members.
No equivalent section (NES)	NES		Schedules 11 and 11A - Notes and instructions	notes 2 to 5		Schedules 13, 13A and 13B - Notes and instructions	note 2 to 5		Adopt IDPC Form 1 notes.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
No equivalent section (NES)	NES		Schedules 11 and 11A - Notes and instructions	note 6		Schedules 13, 13A and 13B - Notes and instructions	note 6		Adopt IDPC Form 1 note with revision to clarify that both monetary assets and monetary liabilities should be disclosed by maturity date.
No equivalent section (NES)	NES		Schedules 11 and 11A - Notes and instructions	notes 7 to 8		Schedules 13, 13A and 13B - Notes and instructions	notes 7 to 8		Adopt IDPC Form 1 notes.
No equivalent section (NES)	NES		Schedules 11 and 11A - Notes and instructions	notes 9 to 11		Schedules 13, 13A and 13B - Notes and instructions	notes 9 to 11		Adopt IDPC Form 1 notes with updated references.
No equivalent section (NES)	NES		Schedule 12 - Margin on futures concentrations and deposits			Schedule 15 - Margin on futures concentrations and deposits			Adopt renumbered IDPC Form 1 schedule.
No equivalent section (NES)	NES		Schedule 12 - Notes and instructions			Schedule 15 - Notes and instructions			Adopt IDPC Form 1 notes with updated references
Schedule 5 - Early warning tests			No equivalent section (NES)	NES		Schedule 16 - Early warning tests - Mutual Fund Dealer Member (Level 1, 2 and 3 Dealers)			Adopt MFD Form 1 schedule with revisions to re-order tests and add a 6-month profitability test. Applicable to Level 1, 2, and 3 Dealers.
Schedule 5 - Notes and instructions	note 1		No equivalent section (NES)	NES		Schedule 16 - Notes and instructions	note 1 and 2		Adopt MFD Form 1 note with revisions to limit applicability of early warning tests to Level 1, 2 and 3 Dealers
Schedule 5 - Notes and instructions	note 2		Schedules 13 and 13A - Notes and instructions	note 2		Schedule 16 - Notes and instructions	note 3		Adopt revised IDPC Form 1 note to align with Statement D reporting
Schedule 5 - Notes and instructions	note 3		No equivalent section (NES)	NES		Schedule 16 - Notes and instructions	note 4		Adopt revised MFD Form 1 note to align with Schedule 16 reporting
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Schedule 16 - Notes and instructions	note 5		New note for new profitability test
No equivalent section (NES)	NES		Schedule 13 - Early warning tests - Level 1			Schedule 17 - Early warning tests - Level 1 (for Investment Dealer Members and Level 4 Dealers)			Adopt renumbered IDPC Form 1 schedule specifically for Investment Dealer Members and Level 4 Dealers with updates to references.
No equivalent section (NES)	NES		Schedule 13A - Early warning tests - Level 2			Schedule 17A - Early warning tests - Level 2 (for Investment Dealer Members and Level 4 Dealers)			Adopt renumbered IDPC Form 1 schedule with revisions to update title for applicability to Investment Dealer Members and Level 4 Dealers and update references.
No equivalent section (NES)	NES		Schedules 13 and 13A - Notes and instructions	note 1		Schedules 17 and 17A - Notes and instructions	note 1		Adopt IDPC Form 1 note.

Existing MFD			Existing IDPC			New DC			Proposed Action
Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	Statement/Schedule	Section	Reporting line/Other	
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Schedules 17 and 17A - Notes and instructions	note 2		New note to clarify scope of dealers subject to this schedule
No equivalent section (NES)	NES		Schedules 13 and 13A - Notes and instructions	note 1		Schedules 17 and 17A - Notes and instructions	note 3		Adopt IDPC Form 1 note with revision to clarify scope of dealers and update note references.
No equivalent section (NES)	NES		Schedules 13 and 13A - Notes and instructions	notes 2 to 5		Schedules 17 and 17A - Notes and instructions	notes 4 to 7		Adopt renumbered IDPC Form 1 notes with editorial changes.
No equivalent section (NES)	NES		Schedule 14 - Provider of capital concentration charge			Schedule 14 - Provider of capital concentration charge			Adopt IDPC Form 1 reporting lines with revision to Line A2 to remove specific reference to free credit ratio calculation.
No equivalent section (NES)	NES		Schedule 14 - Notes and instructions	note 1		Schedule 14 - Notes and instructions	note 1		Adopt IDPC Form 1 note with revision to clarify that schedule should be completed on a settlement date basis (GN-FORM1-21-003).
No equivalent section (NES)	NES		Schedule 14 - Notes and instructions	note 2		Schedule 14 - Notes and instructions	note 2		Adopt IDPC Form 1 note.
No equivalent section (NES)	NES		Schedule 14 - Notes and instructions	note 3		Schedule 14 - Notes and instructions	note 3		Adopt IDPC Form 1 note with revision to clarify cash deposited in trust for RRSP and other similar accounts do not need to be reported.
No equivalent section (NES)	NES		Schedule 14 - Notes and instructions	notes 4 to 5		Schedule 14 - Notes and instructions	notes 4 to 5		Adopt IDPC Form 1 notes.
No equivalent section (NES)	NES		Schedule 15 - Supplementary information			Schedule 18 - Supplementary information	Part A- C		Adopt IDPC Form 1 reporting lines
Schedule 6 - Other supplementary information			No equivalent section (NES)	NES		Schedule 18 - Supplementary information	Part D		Adopt MFD Form 1 reporting lines
No equivalent section (NES)	NES		Schedule 15 - Notes and instructions	note 1		Schedule 18 - Notes and instructions	note 3		Adopt renumbered IDPC Form 1 note
No equivalent section (NES)	NES		No equivalent section (NES)	NES		Schedule 18 - Notes and instructions	notes 1, 2 and 4		New notes to explain which section of Schedule 18 is to be completed by Investment Dealer Members and Mutual Fund Dealer Members.
Schedule 6 - Other supplementary information			No equivalent section (NES)	NES		Schedule 19 - Assets under administration information			New DC Form 1 schedule to collect supplementary information on the assets under administration at Dealers.

Existing MFD		
Statement/Schedule	Section	Reporting line/Other
Schedule 6 - Notes and instructions	note 2	

Existing IDPC		
Statement/Schedule	Section	Reporting line/Other
No equivalent section (NES)	NES	

New DC			
Statement/Schedule	Section	Reporting line/Other	Proposed Action
Schedule 19 - Notes and instructions	notes 1 to 13		New notes and instructions to explain reporting requirements for Schedule 19.