

CANADIAN SECURITIES ADMINISTRATORS

**SYSTEM FOR ELECTRONIC DOCUMENT
ANALYSIS AND RETRIEVAL
(SEDAR)**

SEDAR FILER MANUAL

**Standards, Procedures and Guidelines
For Electronic Filing with the
Canadian Securities Administrators**

VERSION 2.0

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NOTICE

This SEDAR Filer Manual is incorporated by reference in National Instrument 13-101 adopted by the Canadian Securities Administrators. National Instrument 13-101 requires that electronic filings with the Canadian securities regulatory authorities comply with the requirements of this Manual. Notices of amendments to this Manual will be published in the weekly or other periodical bulletins issued by CSA members as well as other sources such as Internet sites maintained by or on behalf of CSA members.

SEDAR is a trade mark of the Canadian Securities Administrators. All other brand product names mentioned in this Manual are trade marks or registered trade marks of their respective holders.

SEDAR FILER MANUAL:
Standards, Procedures and Guidelines
for Electronic Filing with the
Canadian Securities Administrators

PREFACE

The System for Electronic Document Analysis and Retrieval known as "**SEDAR**" was developed by the Canadian Securities Administrators to do the following:

1. Facilitate the electronic filing of securities information (prospectuses, continuous disclosure documents, etc.) and the payment of CSA filing fees as required by the securities regulatory authorities in Canada.
2. Facilitate public dissemination of securities information collected in the securities filing process.
3. Facilitate electronic communication such as E-mail between electronic filers, filing agents and the securities regulatory authorities.

National Instrument 13-101 - System for Electronic Document Analysis and Retrieval (SEDAR) (the "National Instrument") adopted by the Canadian Securities Administrators sets out general rules relating to electronic filing of securities documents with the Canadian securities regulatory authorities using SEDAR. The National Instrument has been implemented in each jurisdiction by a rule, regulation or other appropriate instrument (collectively, the "local implementing instruments"). In certain cases, the implementing jurisdiction has made one or more changes to the provisions of the National Instrument creating exceptions to the application of the National Instrument in that jurisdiction.

This SEDAR Filer Manual (the "Manual") is published by the Canadian Securities Administrators and sets out certain standards, procedures and guidelines for preparing electronic format documents and making electronic filings using SEDAR.

This Manual has been prepared for use by electronic filers and filing agents and their respective representatives (collectively, "filers") and assumes that filers are familiar with the securities regulatory process, including the national and local rules pertaining to the filing of securities documents.

This Manual should be read in conjunction with the following related instruments or documents:

- the National Instrument
- Local Implementing Instruments
- Securities Legislation and Securities Directions in each Province and Territory
- SEDAR Installation Guide
- SEDAR User Guide

This Manual should also be read in conjunction with the contents of the SEDAR Filer Software.

1. ABOUT THIS MANUAL

1.1 Guide to Organization/Use of Manual

This Manual is divided into chapters. Paragraphs and subparagraphs are numbered for easy reference.

The following information is designed to help filers decide where to turn for information in this Manual.

A glossary of terms and abbreviations used is provided in Appendix A.

Chapter 1 - About this Manual

This chapter provides a key to where and when information about using the SEDAR system is available. Included in this chapter are the plans for issuing Manual updates and reference materials relating to electronic filings.

Chapter 2 - Overview of The Electronic Filing System

This chapter contains an overview of the SEDAR system and describes changes in the filing process for filers that are required to make electronic filings.

Chapter 3 - Electronic Filers

This chapter contains a summary of the provisions of the National Instrument which prescribes who is legally required or permitted to make electronic filings and which documents must be filed in electronic format.

Chapter 4 - Filing Service Subscribers

This chapter sets out requirements to be met and procedures to be followed by electronic filers and filing agents seeking to become filing service subscribers in order to participate directly in making electronic filings.

Chapter 5 - Electronic Payment of Filing Fees and Service Charges

This chapter sets out requirements and procedures relating to electronic payment of CSA filing fees and SEDAR filing services charges.

Chapter 6 - Filer Profiles

This chapter sets out certain requirements with respect to filer profiles.

Chapter 7 - Preparation of Documents for Electronic Filing

This chapter sets out certain requirements relating to the preparation of documents in acceptable electronic format for filing through SEDAR.

Chapter 8 - Assembly and Transmission of Electronic Filings

This chapter sets out certain requirements relating to the manner in which documents must be assembled electronically using the SEDAR Filer Software and transmitted electronically to the SEDAR server for routing to, and downloading by, the securities regulatory authorities.

Chapter 9 - Special Requirements for Certain Electronic Filings

This chapter sets out certain special requirements for certain types of electronic filings.

Chapter 10 - Management of Electronic Filings After Transmission and Correspondence Using SEDAR

This chapter sets out certain requirements and procedures relating to the processing of electronic filings following transmission to the SEDAR server.

This Manual should be used in conjunction with other instruments to determine the requirements relating to electronic filing using SEDAR. Electronic filers or filing agents that decide to become filing service subscribers should review the requirements and procedures outlined in Section 4 of this Manual entitled "Filing Service Subscribers".

1.2 How to get copies of the Manual

Paper copies of this Manual in English or French may be obtained from the SEDAR filing service contractor, CDS, by calling the SEDAR Helpdesk at 1-800-219-5381 or from the securities regulatory authority in any CSA jurisdiction.

1.3 Plans for Issuing Manual Updates

The CSA expects to update the SEDAR Filer Manual on a periodic basis. Notices of any changes to this Manual will be published in the weekly or other periodical bulletins issued by CSA members as well as through other sources such as Internet sites.

The SEDAR filing service contractor will provide updates of the SEDAR Filer Manual to filing service subscribers.

As the SEDAR system evolves and additional stages in the implementation of SEDAR occur, new releases of the SEDAR Filer Software are anticipated in which event updated versions of this Manual will be released.

1.4 The National Instrument

This Manual (version 2.0, dated November 1, 1996) is incorporated by reference in the National Instrument. (In British Columbia only, the most recent version of the Manual, as amended from time to time, is incorporated by reference in the National Instrument.) Under the SEDAR system, electronic filings will be governed principally by the National Instrument which sets forth requirements and procedures relating to electronic filings. The National Instrument is supplemented by this Manual which contains certain standards, procedures and guidelines for the preparation and transmission of electronic filings. This Manual shall be construed together with, and shall be subject to the terms of, the National Instrument.

All terms in this Manual that are defined in the National Instrument have the same meaning in this Manual as in the National Instrument, unless otherwise provided in this Manual or unless the context otherwise requires. A glossary of terms and abbreviations used (including defined terms used in the National Instrument) is set out in Appendix A.

2. OVERVIEW OF THE ELECTRONIC FILING SYSTEM

2.1 Introduction

Issuers and third parties that become electronic filers and/or filing agents acting on their behalf will use a personal computer and the specially designed SEDAR Filer Software to assemble filings consisting of documents that have been prepared in acceptable electronic format. When filings have been assembled, they will be transmitted using the SEDAR Filer Software via a secure wide area corporate network to the SEDAR server for distribution to applicable securities regulatory authorities. Filing fees payable to the securities regulatory authorities in respect of an electronic filing will be paid electronically at the same time the electronic filing is made. Each of the securities regulatory authorities will be able to download the documents addressed to it for review and/or storage. Issuance of receipts and subsequent exchanges of formal correspondence will all occur in a similar manner. All public disclosure documents will be made accessible to the public in electronic format.

2.2 Role of the Filing Service Contractor

CDS has been appointed by the CSA as the SEDAR filing service contractor. CDS is a wholly owned subsidiary of The Canadian Depository for Securities Limited, the largest depository for securities held in Canada. The filing service contractor will operate the SEDAR system and provide services in respect of the filing and dissemination of documents filed electronically under applicable securities legislation. The filing service contractor has acquired the rights to the client-server system and is authorized to license electronic filers and filing agents such as law firms, financial printers and others to use the SEDAR Filer Software for purposes of assembling and transmitting electronic filings. CDS will also work with the CSA to identify and implement future enhancements to the SEDAR system.

2.3 Structure and Operation of The SEDAR System

The SEDAR system is intended to facilitate preparation and transmission of electronic filings using the required and recommended hardware and software. A document that forms part of an electronic filing must be transmitted to the SEDAR server in an acceptable electronic format (as prescribed in Chapter 7).

The SEDAR system is a computerized system which has been developed for the CSA to provide for the transmission, receipt, acceptance, review and dissemination of documents filed with the securities regulatory authorities in electronic format. The computer technology reflected in the SEDAR system has been developed by IBM Canada using a client-server design and meeting specifications established by the CSA.

The SEDAR system facilitates the payment of CSA filing fees and certain SEDAR filing service charges by requiring a subscriber to issue electronic payment instructions at the time that an electronic filing is transmitted (as described in Chapter 5).

Electronic filings have to be assembled and transmitted using the SEDAR Filer Software. Electronic filings will be transmitted either telephonically by modem or by a leased line connection to the SEDAR network and will be received at a server operated by the filing service contractor on behalf of the applicable securities regulatory authorities. Each of the securities regulatory authorities will be able to arrange for automatic or manual downloading of securities filings directed to it. A securities regulatory authority has discretion to decide which documents it will download. Securities regulatory authorities will make electronic filings available for public access, where appropriate, as described in Section 2.5 and Section 2.6 below.

2.4 Changes in the Filing Process for New Electronic Filers

In developing SEDAR, the CSA sought to minimize the extent to which changes would have to be made to the paper document filing processes. Nevertheless, certain changes have been made to the procedures by which issuers, third party filers and filing agents make filings with the securities regulatory authorities. Apart from the obvious change arising from the requirement to file documents in electronic rather than paper format, the most substantial changes relate to the methods by which filings are transmitted and filing fees are paid to the securities regulatory authorities.

The SEDAR system is designed to be as "distance insensitive" as possible while at the same time it provides for "one stop filing". Whether an electronic filing is made with a securities regulatory authority 100 or 1000 miles away will be irrelevant; the filing service charges will remain the same. Filing service charges (those charges paid to the filing service contractor in connection with electronic filings) were developed with a view to ensuring that on a system wide basis the cost of using SEDAR will not materially exceed the costs that are being displaced by SEDAR. In other words, in most cases, use of the SEDAR system should not cost more than the copying, courier, mailing and other costs that will be eliminated in an electronic environment.

For example, in the case of a national prospectus filing made in paper format, filers must prepare a package of materials including multiple copies of certain documents, for filing in up to 12 jurisdictions across Canada. The packages must be physically assembled and placed into courier packages. It may then take up to 48 hours to have those packages couriered to each of the jurisdictions. With SEDAR, one electronic package of materials is prepared and electronically delivered immediately to the SEDAR server, following which the securities regulatory authorities to which the package is addressed may download the documents.

2.5 When Electronic Filings Become Accessible to the Public

A document that is filed electronically via the SEDAR system is accessible only by the filer and the securities regulatory authorities to which it is directed unless it is made accessible to the public following receipt by at least one such securities regulatory authority.

After a filed document has been made accessible to the public, it resides in the SEDAR Filings Database where it can be searched and retrieved by the public using the SEDAR Filer Software. For further information, see Section 8.8.

2.6 When Filer Profiles Become Accessible to the Public

In general, a filer profile will be made available to the public as soon as any document filed electronically by or on behalf of the electronic filer is made accessible to the public by a securities regulatory authority. However, for the purposes of the transition to electronic filing, all filer profiles filed prior to January 1, 1997 will be made available to the public immediately. After January 1, 1997, an electronic filer (but not a filing agent acting on its behalf) may request that its filer profile be made available to the public immediately by providing notice in writing to CDS in its capacity as SEDAR filing service contractor. This will allow an electronic filer to file (or cause to be filed) a filer profile without having to ensure that the subscriber filing the filer profile also files the first electronic filing (i.e. the first electronic filing can become an independent event).

After a filer profile has been made accessible to the public, it resides in the SEDAR Filer Profile Database where it can be searched and retrieved by the public using the SEDAR system. For further information, see Section 6.5.

2.7 SEDAR Filer Software Modules and Screens

This Manual makes references to various modules and screens in the SEDAR Filer Software. All of these modules and the related screens may be accessed through the main menu of the SEDAR application program identified by the "tree" icon labelled "SEDAR". In particular, this Manual refers to six modules:

- (a) **Filing Management** - This module may be used to assemble and transmit new electronic filings, other than filer profiles or amendments to filer profiles, and to monitor the status of those filings.
- (b) **Profile Management** - This module may be used to create and file a new filer profile or to update a filer profile.
- (c) **Search Filings** - This module may be used to search the SEDAR Filings Database for public filings, and filings submitted to the SEDAR server by the filer performing the search (even if those filings have not been made public), and to retrieve the filings that are of interest to the filer. The retrieved documents may be downloaded to the filer's computer.
- (d) **Search Profiles** - This module may be used to search the SEDAR Filer Profiles Database for public filer profiles, and filer profiles for those issuers whose filings were submitted to the SEDAR server by the filer performing the search, by building a search inquiry. Filer profiles matching the search inquiry criteria may be downloaded to the filer's computer in the form of a report.
- (e) **Mail Functions** - This module may be used to send E-mail to other SEDAR users and to send and retrieve document files to and from any user's "personalized" workspace on the SEDAR server.
- (f) **User Profile and Defaults** - This module is used to record information on the subscriber, its users and its banking authorizations. This module can also be used to change a user's password as well as the default directories, language, screen colours, date format and other parameters under which the software application operates.

3 ELECTRONIC FILERS

3.1 Introduction

The National Instrument provides that issuers (other than exempt foreign issuers) and third party filers are required to become electronic filers and to file specified types of documents in electronic format using the SEDAR System. Appendix B to the National Instrument contains a phase-in schedule which provides for the transition of mandated issuers and third party filers to electronic filing.

An exempt foreign issuer may elect to become subject to the electronic filing requirements of the National Instrument by filing a notice of election in paper format on SEDAR Form 5, which is set forth in Appendix N to this Manual. The notice of election to become an electronic filer must be filed with each of the applicable securities regulatory authorities. This foreign issuer election to become an electronic filer is discussed more fully in Section 3.5, below.

3.2 Mandated Electronic Filings

Electronic filers are required to file certain documents with the securities regulatory authorities in electronic format. These documents are described in greater detail below.

- (a) **Documents Listed in Appendix A to the Instrument**

Appendix A to the National Instrument contains a list of mandated electronic filings. These filings include:

- (i) preliminary and final prospectuses, including long form prospectuses, short form prospectuses filed under the Prompt Offering Qualification System (NPS 47), the Shelf Procedures (NPS 44) or the PREP Procedures (NPS 44), simplified prospectuses filed under the Simplified Prospectus Qualification System for mutual funds (NPS 36), and non-offering prospectuses; prospectuses of U.S. issuers filed under MJDS must be in electronic format only if the particular U.S. issuer has elected to become an electronic filer;
- (ii) annual information forms filed by reporting issuers under the Prompt Offering Qualification System, the Simplified Prospectus Qualification System or otherwise, including annual reports on Form 10K or Form 20F under the U.S. Securities Exchange Act of 1934 filed in lieu of an annual information form;
- (iii) continuous disclosure documents filed by reporting issuers, including interim financial statements, audited annual financial statements, management's discussion and analysis of financial condition and results of operations, information circulars and forms of proxy relating to proxy solicitation (or annual filings required in lieu thereof) and timely disclosure press releases and material change reports (excluding confidential material change reports);
- (iv) press releases and securities acquisition ("early warning") reports disclosing changes in beneficial ownership of equity securities of reporting issuers;
- (v) take-over bid circulars, issuer bid circulars, directors' circulars and other filings relating to formal or exempt take-over bids and issuer bids; and
- (vi) applications and requests made pursuant to National Policy Statement No. 39 or any national instrument that replaces it.

(b) Other Mandated Electronic Filings

The following documents must also be filed in electronic format:

- (i) an amendment or supplement to a document filed in electronic format;
- (ii) a supporting document, written correspondence or other written material relating to a document filed in electronic format;
- (iii) a document required to be filed because it was sent by an issuer to its security holders. These filings are addressed in Section 9.16; and
- (iv) a document required to be filed because it was filed with a governmental agency or a stock exchange in another jurisdiction. These filings are addressed in Section 9.17.

3.3 Permitted Electronic Filings

Electronic filers are permitted to file certain documents in electronic format with the securities regulatory authorities, namely, any application or request for exemptive relief from, or approval under, the securities legislation if:

- (a) the application or request is required or permitted to be filed with the securities regulatory authority in respect of or in connection with a prospectus filed or to be filed in electronic format; and
- (b) the exemptive relief or approval being sought is reasonably required to facilitate a distribution of securities to which the prospectus relates. These filings are addressed in Section 9.8.

3.4 Documents To Be Filed In Paper Only

The National Instrument provides that the following documents shall not be filed in electronic format:

- (a) a document that is required or permitted to be filed on a confidential basis under securities legislation or securities directions;
- (b) a document for which confidential treatment is requested under securities legislation or securities directions or is claimed under applicable freedom of information legislation;
- (c) an oil and gas report that is prepared and filed as a supporting document (i.e. in accordance with National Policy Statement No. 2-B), except for any part that is a summary of the report; and
- (d) a document, other than one referred to in (a), (b) or (c) above, that is not required or permitted to be filed in electronic format under the National Instrument, unless a securities regulatory authority has approved the filing of the document in electronic format.

The above documents must be filed in paper format. If a document that was filed by an electronic filer in paper format under (a) above (e.g. a confidential material change report) ceases to remain confidential because the subject matter of the document is generally disclosed, the electronic filer must file a copy of the document in electronic format within 10 days following general disclosure. If a confidential treatment request made pursuant to securities legislation in respect of a document filed in paper format under (b) above is rejected, the electronic filer must file a copy of the document in electronic format within 10 days following the rejection.

3.5 Foreign Issuer (SEDAR) Election To Become An Electronic Filer

(a) Election To Become An Electronic Filer

The National Instrument provides that a foreign issuer (SEDAR) that is required or otherwise is proposing to file a document under securities legislation or securities directions may elect to become subject to the requirements of the National Instrument by filing a notice of election to become an electronic filer in paper format on SEDAR Form 5, which is set forth in Appendix N to this Manual.

SEDAR Form 5 must be filed in each jurisdiction where the foreign issuer (SEDAR) is seeking to become an electronic filer.

(b) Notice of Discontinuation

The National Instrument provides that a foreign issuer (SEDAR) that files a notice of election to become an electronic filer shall comply with the requirements of the National Instrument for at least two years after filing the notice of election. Furthermore, a foreign issuer (SEDAR) that files a notice of election to become an electronic filer may elect to cease complying with the

requirements of the National Instrument at any time after the expiry of the two-year period by filing a notice to this effect in electronic format with the applicable securities regulatory authority at least 30 days before making a filing with the securities regulatory authority that does not comply with the requirements of the National Instrument. Such a foreign issuer (SEDAR) must file this notice using the cover page for "Other Filings" located in the "Continuous Disclosure" category for "Mutual Fund Issuers" or "Other Issuers", as applicable.

3.6 Exemption for Pre-Existing Documents

The National Instrument provides an exemption from electronic filing for certain documents in existence prior to January 1, 1997. The exemption for pre-existing documents is described in Section 9.2 of this Manual.

3.7 Hardship Exemptions

The National Instrument contains two general provisions which are intended to provide exemptive relief in certain limited circumstances where electronic filers experience or anticipate difficulties in the electronic filing of documents. These exempting provisions are referred to as the "temporary hardship exemption" and the "continuing hardship exemption".

(a) Temporary Hardship Exemption

If an electronic filer, or a filing agent acting on its behalf, experiences unanticipated technical difficulties preventing the timely preparation and transmission of an electronic filing, the electronic filer may file the required documents in paper format in reliance upon the temporary hardship exemption. The form to be used by or on behalf of an electronic filer that is making a filing in paper format in reliance upon the temporary hardship exemption is SEDAR Form 3, which is set out in Appendix N.

When the temporary hardship exemption is used, the filing may be filed with the securities regulatory authorities in paper format. However, a filer using this exemption must comply with the paper format rules of the securities regulatory authorities which govern filings not covered by the National Instrument, except that signatures to the paper format document may be in typed form rather than manual form.

To assure the completeness of the SEDAR Filings Database, the National Instrument requires the electronic filer to file an electronic format copy of the paper filing via SEDAR within three business days of making the paper filing.

(b) Continuing Hardship Exemption

An electronic filer may apply in writing for a continuing hardship exemption if the electronic filer is unable to file all or part of a filing or group of filings in electronic format because of undue burden or expense. The exemption might be appropriate, for example, for filings of an issuer under the protection of bankruptcy or insolvency statutes where electronic filing may be burdensome. Unlike the temporary hardship exemption, the continuing hardship exemption does not require that the filing of paper format material be shortly followed by the filing of an electronic format copy via SEDAR. The CSA anticipates that grants of the continuing hardship exemption will be circumscribed as narrowly as possible, given the ease of preparing and transmitting electronic filings generally and the need to ensure the completeness of the SEDAR Filings Database.

An electronic filer seeking to rely on the continuing hardship exemption is required to file an application in paper format with the regulator or, except in the case of Ontario, the securities regulatory authority in each of the jurisdictions in which the filing or group of filings is required or

proposed to be made, at least 20 days before the earliest date on which the electronic filing is required or proposed to be made, as appropriate. The application should be submitted contemporaneously to each applicable regulator or, except in the case of Ontario, securities regulatory authority.

Under the provisions of the exemption, each applicable regulator or, except in the case of Ontario, securities regulatory authority will provide the applicant with written notice of its decision to grant or deny the application.

If the application for a continuing hardship exemption is granted, the relevant documents must be filed in paper format on the required or the proposed filing date, as appropriate.

If the application for a continuing hardship exemption is denied, then the electronic filer must make the filing in electronic format on the required or the proposed filing date, as appropriate.

A continuing hardship exemption would ordinarily be granted for a limited time period. In that event, the electronic filer could be required under the terms of the exemption order to file the document that is the subject of the exemption in electronic format at the end of the specified time period.

4 FILING SERVICE SUBSCRIBERS

4.1 Introduction

The National Instrument provides that an electronic filer must file certain documents with the securities regulatory authorities in electronic format. In order to do this, the electronic filer must:

- (a) become a filing service subscriber in order to make electronic filings directly using the SEDAR system; and/or
- (b) retain one or more filing agents that are filing service subscribers and authorize these filing agents to make electronic filings on behalf of the electronic filer.

Filing agents that are likely to become filing service subscribers include law firms, financial printers, trust companies acting as transfer agents and registrars, news release disseminators and other service providers. Electronic filers may choose to become filing service subscribers to make certain electronic filings directly where it is convenient to do so, and to rely upon filing agents to make other electronic filings on their behalf where this is more efficient or otherwise appropriate. In general, implementation of the SEDAR system should not result in significant changes in the roles traditionally played by filers and service providers in respect of paper filings.

4.2 SEDAR Subscriber Fees and Filing Service Charges

The National Instrument provides, in effect, that an electronic filer or a filing agent may become a filing service subscriber by submitting an application on SEDAR Form 1 to CDS as filing service contractor and entering into the Filing Service Subscriber's Agreement on SEDAR Form 2. As outlined below, there are subscription and software licensing fees payable by an applicant seeking to become a filing service subscriber. In addition, by entering into the Filing Service Subscriber's Agreement (described below), a filing service subscriber agrees to pay certain filing service charges to the SEDAR filing service contractor in the amounts set out in Appendix D. Most of these charges must be paid electronically at the time of transmitting the relevant electronic filing (see Chapter 5).

Certain amounts (e.g. licensing fees) listed in Appendix D are to be paid when a person becomes a filing service subscriber. In addition, there are "per filing" charges which apply and are paid by the filing service subscriber each time a filer makes an electronic filing.

One charge listed in Appendix D (the "Annual Filing Service Charge for Continuous Disclosure") is a charge which is to be paid annually by or on behalf of electronic filersthatare reporting issuers. The amount of the annual charge varies depending on the nature of the reporting issuer and its filing requirements. Several different categories of reporting issuer are defined and the respective annual charges are set out in Appendix D. This annual filing service charge is intended to cover the costs associated with most of the regular continuous disclosure filings that a reporting issuer is required to make.

The annual filing service charge is to be paid by or on behalf of the electronic filer at the time of the filing of its initial filer profile and annually thereafter on the anniversary of that filing. Electronic filers will be invoiced for payment of annual filing service charges prior to the applicable payment dates. Electronic filers that are not reporting issuers do not have to pay annual filing service charges.

By entering into the Filing Service Subscriber's Agreement, a filing service subscriber agrees that it will not make an electronic filing on its own behalf or as filing agent for an electronic filer unless the required annual filing service charge has been paid by it or the electronic filer, as applicable.

A filing service subscriber also agrees to pay search and retrieval and various other service charges to the SEDAR filing service contractor in the amounts and in the manner set out in Appendix E. Search and retrieval service charges are based on the volume of searches for filer profiles and electronic filings and the volume of retrievals of documents ordered by the subscriber.

4.3 Procedures Involved In Becoming A Filing Service Subscriber

The following is an outline of the procedures to be followed when an electronic filer or filing agent wishes to become a filing service subscriber (sometimes referred to as a "subscriber"):

1. The subscriber must ensure that it has the necessary hardware and software to operate the SEDAR Filer Software and to communicate with the SEDAR server. The subscriber should also have one of the software applications prescribed for the preparation of documents in a format acceptable for purposes of SEDAR filings. A list of required and recommended hardware and software is provided in Appendix C.
2. The subscriber must obtain and complete an Application For SEDAR Filing Services (SEDAR Form 1). This form is available in Appendix N to this Manual or may be obtained by contacting CDS at 1-800-219-5381. This application form is used to obtain certain information relating to the subscriber and its electronic banking arrangements, including the name of the individual who will be the "Principal Contact" of the subscriber. The Principal Contact is the person who will receive and administer all access codes on behalf of the subscriber.
3. In order to complete SEDAR Form 1, the subscriber will have to set up an electronic data interchange EDI banking account with a Canadian financial institution. Information relating to the electronic banking facility arranged with the financial institution is required to complete SEDAR Form 1 properly. Details concerning required electronic banking arrangements are set out in Chapter 5 of this Manual.
4. The subscriber must also arrange for due authorization and execution of the Filing Service Subscriber's Agreement (SEDAR Form 2, which is set out in Appendix N to this Manual). An executed copy of this Agreement must be delivered to CDS with the application form.

5. The subscriber must deliver SEDAR Form 1, SEDAR Form 2 and a cheque or other acceptable form of payment covering the subscription and licensing fees disclosed in Appendix D to CDS at 85 Richmond Street West, Toronto, Ontario, M5H 2C9. This step should be taken at least 30 days prior to the proposed date of the subscriber's first electronic filing.
6. Upon receipt of properly completed SEDAR Form 1 and accompanying material, CDS will set up a subscriber profile and assemble the required access codes for the subscriber. CDS will then send an installation kit to the Principal Contact indicated in SEDAR Form 1 by registered mail or courier. The installation kit will include the diskettes containing the SEDAR Filer Software and paper copies of the software licence(s), the SEDAR Installation Guide, the SEDAR User Guide and this Manual. In addition, access codes consisting of subscriber IDs, user IDs and passwords will be included in a separate sealed envelope.
7. Upon receipt of the installation kit, the Principal Contact should arrange for the installation of the SEDAR Filer Software after reviewing the licence agreement and the SEDAR Installation Guide. Installation procedures require the subscriber to run a "start-up" application and make a connection with the SEDAR server.
8. Following installation of the SEDAR Filer Software, the Principal Contact should assign all required access codes to the individual users in the subscriber's organization who will have authority to use the SEDAR Filer Software to make electronic filings or otherwise participate in the electronic filing process. Access codes are discussed in greater detail in Section 4.7.

4.4 Software and Hardware Requirements

Electronic filings must be made using the current version of the SEDAR Filer Software licensed by the filing service contractor for use by all subscribers. A subscriber may not customize the SEDAR Filer Software or use any other software in lieu thereof to make electronic filings, except with the prior written approval of the applicable securities regulatory authorities and CDS.

A subscriber must also have the necessary hardware and software to operate the SEDAR Filer Software and to communicate with the SEDAR server using the corporate wide area network designated by the filing service contractor. A list of required and recommended hardware and software is provided in Appendix C. This list will be updated as additional hardware and software is tested and proven compatible with the SEDAR system. The filing service contractor will provide support to any subscriber using required and/or recommended hardware and software.

The SEDAR Filer Software has been designed to run on Microsoft's Windows 3.1/3.11 and Windows 95. The CSA will monitor the extent of use of other operating systems and consider the need to enhance the SEDAR Filer Software in subsequent stages of SEDAR implementation.

A subscriber may be able to operate the SEDAR Filer Software using a computer platform which does not consist of required or recommended hardware and software. In this case, however, the subscriber and any electronic filer that it represents assume the risk that the electronic filing could be unsuccessful. This may place the electronic filer in non-compliance with legal requirements and/or preclude the electronic filer from proceeding with a proposed transaction. The filing service contractor is not required to provide technical support to any subscriber using a computer platform other than one consisting of required and/or recommended hardware and software.

A subscriber that intends to use hardware or software that is not currently supported should contact the filing service contractor to determine whether the filing service contractor could support its use. The filing service contractor must obtain the approval of the CSA prior to making any commitment to support the use of alternative hardware or software. The CSA will give consideration to the testing and support of

alternative hardware and software if this would reasonably be expected to benefit a significant number of subscribers.

The software applications required to create or reformat documents in electronic formats acceptable for making filings through SEDAR are discussed in Chapter 7.

4.5 Application To Register As A Filing Service Subscriber

In order to become a filing service subscriber, an electronic filer or filing agent must register with the filing service contractor. In order to register, an applicant must complete the Application For SEDAR Filing Services set forth as SEDAR Form 1 in Appendix N to this Manual.

The application form requests information relating to the subscriber and its electronic banking arrangements. The information that subscribers are required to provide in the application form includes the following:

- (a) *Number of User IDs* - A subscriber may request any number of user IDs which may be assigned to individuals permitted to access the SEDAR system using the subscriber's SEDAR Filer Software. Subscriber fees are not affected by the number of user IDs which a subscriber requests.
- (b) *SEDAR Filer Software* - The SEDAR Filer Software contains original code licensed by CDS and third parties which requires it to be distributed to subscribers under a single use license. Each subscriber registration will entitle the subscriber to receive one copy of the SEDAR Filer Software which may only be installed on a single personal computer. A subscriber may use the application form to request any number of additional copies of the SEDAR Filer Software subject to paying an additional licensing fee for each additional copy requested. Although the SEDAR Filer Software has not been designed for operation in a network environment, it is possible to run the SEDAR Filer Software on personal computers that are networked together. However, any single personal computer used to access SEDAR, that is on such a local network, will require its own copy of the SEDAR Filer Software.
- (c) *Principal Contact and Other Contacts* - A subscriber is required to designate a Principal Contact (which may be the subscriber if the subscriber is an individual) to administer the subscriber's SEDAR operations. The subscriber may designate a primary and an alternate Principal Contact (either being referred to in this Manual as the "Principal Contact"). The primary Principal Contact will receive and administer the SEDAR Filer Software and the related access codes, including those used to authorize banking transactions. The Principal Contact should be an individual who has authority to instruct the filing service contractor to make changes to the access codes, including banking authorities. Any changes to access codes or banking authorities must be communicated in writing to CDS by the Principal Contact. A subscriber is also required to designate a "Technical Contact" and a "Financial Contact" (with alternates if desirable) to be responsible for technical and financial matters, respectively, in relation to the subscriber's SEDAR operations.
- (d) *Authorized Banking Codes* - A subscriber is required to confirm electronic payment instructions each time the subscriber makes an electronic filing requiring payment of CSA filing fees and/or SEDAR service charges. A subscriber must indicate in the application form whether it will require electronic payment instructions to be confirmed by one or two authorized user IDs. The subscriber must also indicate the number of user IDs which will have banking authority, whether a limit on each user's authority is to be applicable and, if so, the amount of the limit. It is important to note that there can only be one payment

limit per subscriber such that all users with a payment limit will have the same limit. By requiring two banking authorizations to confirm any electronic banking instruction and limiting the number of user IDs having banking authority, a subscriber may maintain a significant degree of control over the electronic payment process.

- (e) *Electronic Banking Information* - A subscriber must provide the filing service contractor with the name of its financial institution, its branch transit number and its EDI banking account number for purposes of electronic banking. See Chapter 5 entitled "Electronic Payment of CSA Filing Fees and SEDAR Filing Service Charges" for details of the electronic banking requirements and procedures.

The subscriber must calculate the applicable licensing and subscription fees and related taxes and must enclose with the application form a cheque, bank draft or money order payable to "CDS INC." covering all registration and subscription fees payable at the time of initial registration as a filing service subscriber.

If any information provided by a subscriber in the application form changes (other than the name of the Principal Contact), or if the subscriber wants to obtain additional copies of the SEDAR Filer Software or obtain access codes for additional users, the Principal Contact must provide written instructions to CDS.

4.6 Filing Service Subscriber's Agreement

Each subscriber must enter into the Filing Service Subscriber's Agreement on SEDAR Form 2 set forth in Schedule N to this Manual. The Filing Service Subscriber's Agreement includes provisions concerning financial electronic data interchange and electronic banking arrangements. A subscriber must duly authorize and execute the Filing Service Subscriber's Agreement and deliver it to CDS with the Application For SEDAR Filing Services.

4.7 SEDAR Filer Access Codes

Access codes are used in the SEDAR system to control access to the SEDAR server by persons seeking to transmit electronic filings, authorize electronic payments and search for and retrieve information and documents from the SEDAR databases. No person other than an individual user authorized by a subscriber (i.e. a user who has a valid user ID and password) will be able to transmit electronic filings and issue electronic payment instructions.

After the subscriber's Application For SEDAR Filing Services has been received, the filing service contractor will assign "access codes" to the subscriber based on the system access requirements provided by the subscriber. These will consist of the following:

- (a) *Subscriber ID* - A subscriber will receive a single subscriber ID for each Application For SEDAR Filing Services submitted. The subscriber ID identifies the person or company that has entered into the Filing Service Subscriber's Agreement and that is responsible for payment of all service charges incurred by its users. A subscriber ID does not by itself permit access to the SEDAR server as access must be obtained by entering a user ID and the related password.
- (b) *User IDs* - A subscriber will receive the number of user IDs requested by the subscriber in the Application For SEDAR Filing Services. User IDs identify the individuals who are authorized to access the SEDAR server as representatives of the subscriber. These user IDs will be received and assigned by the Principal Contact of the subscriber. The subscriber is responsible for all electronic filings and other transactions undertaken by its users.

- (c) *Banking Authority* - One or more user IDs assigned to the subscriber will have authority to confirm electronic payment instructions issued in connection with electronic filings. The number of user IDs having banking authority will initially be based upon the instructions provided by the subscriber in its Application For SEDAR Filing Services. Any changes to banking authorities must be communicated in writing to CDS by the Principal Contact.
- (d) *Passwords* - Each user ID assigned to a subscriber will have an initial password that must be used in combination with the user ID to access the SEDAR system. Users are advised to change the initial password immediately upon gaining access to the SEDAR server for the first time. Procedures for changing a password are included in the SEDAR User Guide.
- (e) *Password Requirements* - A password must be from six to eight characters in length and may be any combination of numbers or letters in upper case or in lower case. SEDAR passwords are case-sensitive so that they need to be entered exactly as created either in upper case or in lower case. Passwords should not be obvious, trivial or predictable and should be kept confidential by the individual user. It is recommended that passwords be changed every 30 days or otherwise as required by the subscriber's internal security standards. A password should be changed immediately if a breach of security is suspected or if an individual user ceases to be a representative of the subscriber or otherwise ceases to be authorized to have access to the SEDAR system for electronic filing or electronic banking purposes.

A subscriber wishing to make changes to the banking authority attached to its assigned user IDs (e.g. payment limit) must contact the filing service contractor. Any changes must be communicated in writing by the Principal Contact of the subscriber. Subscribers may transfer a user ID (e.g. reallocate a user ID from one individual to another individual) without contacting the filing service contractor.

4.8 Installation of the SEDAR Filer Software

Upon receiving the installation kit from the filing service contractor, the subscriber should proceed to install and test the SEDAR Filer Software. The installation of the SEDAR Filer Software should be carried out in the manner outlined in the SEDAR Installation Guide included in the installation kit. As part of the installation process, the subscriber will be required to establish an initial connection to the SEDAR server. The subscriber will not be able to utilize the SEDAR Filer Software until a proper connection has been made. Upon making a proper connection to the SEDAR server, the subscriber's Principal Contact should review the "User Information" screen and the "Access and Banking Authorization" screen in the "User Profile and Defaults" module. The "User Information" screen contains information concerning the subscriber and the particular user. The "Access and Banking Authorization" screen sets out the user IDs and any related banking authority requested by the subscriber as well as the information relating to the subscriber's electronic banking arrangements that was provided to the filing service contractor in the application form. If any information in the "User Information" and/or "Access and Banking Authorization" screens is incorrect, the subscriber's Principal Contact must contact the filing service contractor immediately. These matters are discussed in more detail in Section 4.9.

Once the SEDAR Filer Software is installed and an initial connection has been made, any individual assigned a user ID given to the subscriber will be able to connect to the SEDAR server as a representative of the subscriber. It is recommended that subscribers ensure that all users review this Manual and the SEDAR User Guide.

4.9 User Information Screen and Access and Banking Authorization Screen

(a) Locating The Screens

The "User Information" screen is located in the "User Profile and Defaults" module of the SEDAR Filer Software. By selecting the "Banking Authorization" feature on this screen, the "Access and Banking Authorization" screen will appear.

(b) Requirements For Maintaining and Updating Information on the Screens

The following is an outline of the procedures to be followed by the filing service contractor and the subscriber to ensure proper maintenance of all required information on the "User Information" screen and the "Access and Banking Authorization" screen.

(i) *Filing Service Contractor Inputs*

Upon receipt of a properly completed SEDAR Form 1 and accompanying material, CDS will complete an electronic record of the subscriber. Following installation of the SEDAR Filer Software, the following information from the electronic record of the subscriber will be displayed on the "User Information" screen:

- (A) User ID - A separate "User Information" record for each user ID requested by the subscriber.
- (B) Subscriber Information - The subscriber number, the type of subscriber (electronic filer or filing agent) and the subscriber name.

Furthermore, the following information from the electronic record of the subscriber will be displayed on the "Access and Banking Authorization" screen:

- (A) Subscriber Number.
- (B) CPA Code - The financial institution number and transit number of the branch of the financial institution where the subscriber has its EDI account.
- (C) Account Number - The number of the EDI account of the subscriber.
- (D) Duns Number - The number, if any, assigned by Dun & Bradstreet to the subscriber.
- (E) Number of Signatures - Whether electronic payment instructions must be confirmed by one or two authorized user IDs in each case.
- (F) Payment Limit - If a payment limit on the authority of one or more user IDs carrying "banking authority" is applicable, the amount of the payment limit. There can be only one payment limit for a subscriber such that all users with a payment limit will have the same limit.
- (G) User ID Payment Authority and QST - Each user ID assigned to the subscriber will be listed on the screen. For each user ID, the screen will indicate the scope of any banking authority assigned for that user ID (one of "payment authorization not allowed", "authorize up to payment limit", and "no authorization limit"), and whether the user is subject to QST (indicated by a "yes" or "no").

(ii) *Subscriber Inputs*

Following installation of the SEDAR Filer Software and after making a proper connection to the SEDAR server, the subscriber's Principal Contact should do the following:

- (A) Review the information on the "User Information" screen and advise CDS immediately in writing if any information in the "subscriber number", "type of subscriber", or "subscriber name" fields is incorrect. Only CDS may change the information in these fields. The subscriber can see if CDS has made any requested changes by selecting the "Refresh" feature on the screen.
- (B) Input the following information in the applicable fields on the "User Information" screen:
 - (1) the mailing address of the subscriber, including street, city, province/state, postal code/zip code and country;
 - (2) whether the subscriber is subject to QST (indicated by a "yes" or "no");
 - (3) phone number and fax number of the subscriber.

After these fields have been completed, the subscriber's Principal Contact should select the "Submit" feature on the screen.

- (C) Review the information on the "Access and Banking Authorization" screen and advise CDS immediately in writing of any information on this screen (other than the "name" of a user ID) is incorrect. Only CDS may change the information in these fields. The subscriber can see if CDS has made any requested changes by selecting the "Refresh" feature on the screen.

(iii) *User Name*

Following installation of the SEDAR Filer Software and after making a proper connection to the SEDAR server, each user who has been assigned a user ID by the Principal Contact should enter his or her name in the "name" field under the "Userid" field on the "User Information" screen. After this field has been completed, the user should select the "Submit" feature on the screen. The "name" of the user ID on the "Access and Banking Authorization" screen will then automatically change to match the "name" of the user ID on the "User Information" screen.

(iv) *Changes*

On a going forward basis, any changes to the information in the "User Information" screen and the "Access and Banking Authorization" screen would have to be made in the manner indicated above - that is, certain fields in those screens can be changed by the subscriber's Principal Contact or the particular user while other fields can only be changed by CDS after receiving written instructions from the subscriber's Principal Contact.

(c) Use of the Information Contained in the Screens

The information in the "User Information" screen will be attached to each electronic filing made by a user. Each securities regulatory authority who receives the electronic filing and any other filing service subscriber who seeks and obtains the electronic filing from the SEDAR Filings Database will be able to ascertain the user ID, name and telephone and fax number of the user who made the electronic filing and the mailing address of the responsible subscriber.

The information on the "Access and Banking Authorization" screen will serve to provide a record as to the authority of each user to issue electronic payment instructions when making an electronic filing that is required to be accompanied by the payment of CSA filing fees or SEDAR filing service charges. Details concerning required electronic banking arrangements are set out in Chapter 5 of this Manual.

4.10 Connecting to the SEDAR Server

Subscribers may arrange to make all connections to the SEDAR server through either (a) a dial-up connection using a modem (modulator/demodulator) that transfers the digital computer information into analog signals for transmission over the telephone line or (b) a dedicated leased line that directly connects the subscriber to the wide area corporate network serving the SEDAR system.

(a) Dial-up Access

With a dial-up connection, the data transmitted by the user travels from the user's PC (digital information) through a modem (analog information) and telephone line onto the network serving the SEDAR system. The data is received by the SEDAR server's modem (transfer back to digital) and then passed to the SEDAR server itself. The SEDAR server views the incoming data's addressing information and then tags it for each intended recipient's ID (e.g. a securities regulatory authority).

A dial-up connection requires use of an analog line. This prerequisite can be sourced from your telephone service provider.

(b) Leased Line Access

With a leased line connection, the data transmitted by the user travels a slightly different route. From the user's PC, the data is sent via the user's network adaptor card into a router and onto a leased telecommunications line that is directly connected to the network serving the SEDAR system. The SEDAR server receives and views the incoming data's addressing information and again tags it for each intended recipient's ID.

4.11 Connection Problems

Noisy, low quality lines, incorrect PC settings, incorrect modem initialization strings, network problems, and server problems may all contribute to an unsuccessful dial-up or leased line communications session. Connections are not always made the first time so users should re-attempt any communication sessions that are not successful. If a subscriber is experiencing any difficulty in making or maintaining a connection to the SEDAR server, the filing service contractor should be contacted as soon as possible.

4.12 Other Services Available to Filing Service Subscribers

In addition to being able to make electronic filings as outlined, a subscriber and its users will be able to search for and retrieve electronic filings and other information from the SEDAR databases, use the E-mail services and access the personalized workspace facilities available on the SEDAR system.

(a) SEDAR Database Access

All of a subscriber's authorized users have access to both the SEDAR Filer Profiles Database and the SEDAR Filings Database maintained by the filing service contractor. SEDAR database search and retrieval charges are set forth in Appendix E. Additional information concerning access to and use of the SEDAR databases is set forth in Sections 6.5 and 8.8 to this Manual and in the User Guide.

(b) E-Mail Communications

The purpose of E-mail in the SEDAR system is to provide all SEDAR users a means for informal communication that is separate from the process of electronic filing or formal correspondence. E-mail is a part of the "Mail Functions" module and it allows each user to send and receive E-mail messages. A user can send an E-mail message to another user by selecting the "New Note" function in the "Mail Functions" module and typing a message on the screen which appears. When the message is prepared, the user can pull down on the "File" menu bar for that screen and select "Mail to." A dialogue box will then appear. The user ID of a user that is an authorized representative of a filing service subscriber or a securities regulatory authority is used as the E-mail ID to identify the destination of the electronic message. The sender can then enter the user ID of the intended recipient directly onto the dialogue box or select the user ID from the "Address Book" function of the "Mail Functions" module. The "Address Book" function allows users to maintain a directory of contacts and their user IDs. After the message has been addressed, it can be sent by selecting the "Mail Immediately" feature on the dialogue box.

When an E-mail message is received, it can be read immediately using the "Review Mail" function in the "Mail Functions" module. The retrieval of electronic messages occurs on demand by the recipient. The "Review Mail" function contains a log of all the messages that were ever sent or received, including the text of the messages. The format of the messages is ASCII text and the maximum size of each file can be 32 kilobytes.

For purposes of sending document files between filing service subscribers (e.g. an issuer's auditor sending financial statements to the issuer's counsel), it is recommended that the personalized user workspace be used (as described in Section 4.12(c) below). Electronic files cannot be attached to E-mail.

Limitations on the use of SEDAR E-mail services when communicating with the securities regulatory authorities are set forth in Chapter 10 to this Manual.

(c) Personalized User Workspace - Send Files and Receive Files

Each user ID will be assigned a "personalized" user workspace on the SEDAR server which may be used to store documents for future filings and to receive documents from, and send documents to, other subscribers for future filings. This is done by using the "Send Files" function and the "Receive Files" function in the "Mail Functions" module. A user workspace is a small section of the SEDAR server hard drive which has been partitioned for exclusive use by an individual user. This workspace is completely confidential as the only person able to access or retrieve documents stored in the workspace is the user. Each user workspace will permit storage of files containing a total of 5 megabytes. Additional user workspace capacity may be purchased from the filing service contractor at the rate indicated in Appendix D.

A user workspace may be utilized as follows:

- (i) *Storage of Documents For Future Filing.* A user will be able to transmit and store documents for electronic filing at a future date. This will help reduce the transmission time when the filing is actually made as the document will already

reside on the SEDAR server and will only need to be relocated to the proper recipients once the filing is made. This decrease in transmission time is realized with both dial-up and leased line access. For filings which involve assembly and transmission of a large number of documents, the use of the workspace will significantly decrease transmission time as many documents can be uploaded to the user's workspace on the SEDAR server in advance of the actual filing time.

- (ii) *Receipt of Third Party Documents.* A user will be able to receive documents transmitted to the user's workspace by other filing service subscribers. These third party documents may be downloaded for review and, where necessary, converted to an acceptable electronic format for subsequent filing. Third party documents which are already in acceptable electronic format may be included in a future electronic filing as "attached documents". See Section 8.3(m) of this Manual.

If a user wants to send a document to its own personalized workspace or to the personalized workspace of another user, the sender must select the "Send Files" function in the "Mail Functions" module and the "Send Files" screen will appear. The sender must then type the user ID of the recipient in the field named "Target User ID." The user ID of a user that is an authorized representative of a filing service subscriber is used to identify the destination of the document file. The sender may also type a short message to the recipient in the "Comment" field. To attach a document file to the "Send Files" screen, the sender must select the "Browse" function, which gives the sender the ability to select a file from a personal computer workspace (which could include a network attached disk drive). After the file has been attached, it can be sent by selecting the "Send" feature on the "Send Files" screen.

A recipient of a document file from another user may use the "Receive Files" feature of the "Mail Functions" module to download the file from the SEDAR server to the recipient's personal computer for viewing prior to making a filing. After viewing the document, the recipient may modify it and may also use the "Send Files" function to transmit the document back to its own user workspace on the SEDAR server for storage for a future filing.

5 ELECTRONIC PAYMENT OF CSA FILING FEES AND SEDAR FILING SERVICE CHARGES

5.1 Overview

The National Instrument provides that any filing fees payable to the securities regulatory authorities for the filing of a document in electronic format ("CSA filing fees") must be paid by an electronic payment authorized at the time the electronic filing is made. The National Instrument further provides that the filing service subscriber making the electronic filing must make the electronic payment of any applicable CSA filing fees for the filing by transmitting instructions through SEDAR for the purpose of effecting an electronic funds transfer from the filing service subscriber to the applicable securities regulatory authorities in the manner set out in this Manual.

As outlined in Chapter 4, if any SEDAR filing service charges are payable in respect of a particular filing, these must also be paid electronically at the same time.

The SEDAR system facilitates the payment of CSA filing fees and SEDAR filing service charges by requiring a subscriber to maintain an EDI banking account and issue electronic payment instructions at the time that an electronic filing is transmitted. The electronic payment instructions must be created on screen and transmitted to the SEDAR server using the SEDAR Filer Software. The instructions are then processed by the SEDAR system and transmitted to the subscriber's EDI-capable Canadian financial institution instructing it to electronically transfer funds to the financial institutions designated to receive payments for the accounts of the securities regulatory authorities and CDS, as applicable. This allows

processing of electronic payments to proceed contemporaneously with the processing of the electronic filing.

The electronic payment procedures used by the SEDAR system are based on a protocol known as *electronic data interchange* or EDI. Under this protocol, the electronic instructions are given to the financial institutions in accordance with recognized national data standards.

5.2 Required EDI Banking Arrangements

Each filing service subscriber must establish an EDI banking account for electronic filing purposes with a financial institution in Canada that offers financial EDI services and that is recognized by CDS as being EDI-capable. The account may be an existing general account with EDI privileges or a new SEDAR-dedicated EDI account. The EDI banking account will be used to make EDI payments to pre-authorized recipients only, namely, one or more of the 12 provinces and territories (or their responsible agencies) and CDS. The EDI banking information for the 12 provinces and territories is set forth in Appendix O. The financial institution number, transit number and EDI banking account number for CDS are 0001, 00022 and 1270317, respectively. The subscriber must notify its financial institution of the EDI banking information for the applicable recipients. If any securities regulatory authority or CDS wishes to change any EDI banking information provided to subscribers in this Manual, it will endeavour to provide subscribers with at least 60 days' prior notice of the change.

At the time of registration as a filing service subscriber, the subscriber must provide CDS with the following EDI banking information on SEDAR Form 1 in order to facilitate automated processing of EDI payment instructions issued through SEDAR:

- (a) the financial institution, branch and EDI banking account to be used for EDI payments;
- (b) the number of electronic signatures (one or two) required to authorize each EDI payment to be made through SEDAR on behalf of the subscriber (see Section 5.3(b) below -- Payment Authorization by Subscriber);
- (c) a payment authorization limit, if desired;
- (d) the number of individual users who will be entitled to authorize EDI payments through SEDAR on behalf of the subscriber, including the number of individual users who will be entitled to authorize payments up to the payment authorization limit and the number of individual users who will be entitled to authorize EDI payments without being subject to the payment authorization limit, as applicable; and
- (e) whether the subscriber is subject to QST.

The EDI banking information provided by the subscriber is entered in the SEDAR system by CDS and is made available to the subscriber on the "Access and Banking Authorization" screen in the "User Profile and Defaults" module of the SEDAR Filer Software. The subscriber is responsible for verifying that CDS has correctly entered the subscriber's EDI banking information.

5.3 The Electronic Payment Process

The electronic payment process operates each time that a subscriber makes an electronic filing which involves payment of a CSA filing fee or a SEDAR filing service charge.

- (a) Calculating CSA Filing Fees and SEDAR Filing Service Charges**

The process of calculating CSA filing fees and SEDAR filing service charges can be summarized as follows:

- (i) In the course of preparing a cover page for an electronic filing which involves the payment of CSA filing fees, a user should select the "Fees" feature to bring up the "Add/Modify Fees" screen. The user is then required to specify the amount of fees, if any, that are required to be paid to each securities regulatory authority that is an intended recipient of the electronic filing. The SEDAR Filer Software prompts the user by displaying a schedule describing the types of filing fees which may be payable in the applicable jurisdiction. The process of completing a cover page and the "Add/Modify Fees" screen is described in greater detail in Chapter 8.
- (ii) The SEDAR Filer Software calculates and displays the amount of SEDAR filing service charges, if any, that are payable to CDS in connection with the electronic filing.
- (iii) All applicable taxes are also calculated and added to the amounts specified or calculated under (ii) above and will be listed in the "Charge Summary" screen described in (v) below.
- (iv) Before the filing is transmitted, the SEDAR Filer Software displays a "Summary of Filing Fees" screen indicating the total amount of CSA filing fees and SEDAR filing service charges for the filing and the project as described in greater detail below. The subscriber should verify this total amount for the filing and ensure that this total amount is available in its EDI banking account.

The "Summary of Filing Fees" screen is a read-only screen which breaks down the fees and charges for a project into three components:

- (A) "Total Project Fees (to date)" - i.e. the total of all CSA filing fees and SEDAR filing service charges for the project.
- (B) "SEDAR (CDS) Fees (to date)" - i.e. the total of all SEDAR filing service charges for the project.
- (C) "Agency Fees (to date)" - i.e. the total of all CSA filing fees for the project.

Each of these components is further broken down into the following categories: "WIP", which represents fees and/or charges which have been entered but not yet confirmed by instructions submitted to the SEDAR server; "Submitted", which represents the total of all fees and/or charges submitted to the server for the project; "Paid", which represents the fees and/or charges which have been confirmed as being paid by the financial institution; and "Rejected", which represents the fees and/or charges which have been rejected by the financial institution due to insufficient funds or for other reasons.

To make changes to the information in the WIP category on the "Summary of Filing Fees" screen, the user would select the "Add/Modify" feature and return to the "Add/Modify Fees" screen and make the desired changes.

- (v) Once the electronic filing has been properly assembled, the user must proceed to establish a connection with the SEDAR server for the purpose of making the filing. This is done by using the "Submit" feature. After the "Submit" feature has

been selected, the "Charge Summary" screen will appear. This screen will display the CSA filing fees entered for each securities regulatory authority which was selected as a recipient for the filing, and the SEDAR filing service charges.

If the information on the "Charge Summary" screen is incorrect, the filer would select the "Cancel" feature and return to the cover page for the filing on the "Filing Management" screen and select the "Fees" feature to make changes to the fees listed on the "Add/Modify Fees" screen.

If the information on the "Charge Summary" screen is correct, the filer would then select the "Authorize" feature on the "Charge Summary" screen and the "Payment Authorization" screen will appear, at which time the filer would proceed to authorize payment as described in Section 5.3(b) below.

(b) Payment Authorization by Subscriber

If the electronic filing is one which is required to be accompanied by payment of CSA filing fees or SEDAR filing service charges, the user is prompted by the "Payment Authorization" screen to provide confirmation of the issuance of electronic payment instructions. Confirmation is provided by having either one or two authorized users, as required, enter their user IDs and passwords when prompted to do so.

SEDAR filing service subscribers can set up authorization procedures in order to further their internal controls as follows:

- (i) Subscribers can determine whether one or two users will be required to confirm all electronic payment instructions.
- (ii) Subscribers can set a payment limit that will apply to one or more of the users who have been given authority to confirm electronic payment instructions. However, there can only be one payment limit for a subscriber such that all users with a payment limit will have the same limit.

(c) Payment Instructions Processed by SEDAR

Payment instructions are processed by SEDAR as follows:

- (i) The transmission of an electronic filing involving payment of CSA filing fees or SEDAR service charges commences once the appropriate user ID(s) and password(s) has/have been entered. The "SEDAR File Transfer" screen will appear indicating that the filing is being transmitted to the SEDAR server. Once transmission of the filing to the SEDAR server is complete which affixes a date and time entry (which can be viewed on the "Filing Management" screen) whereupon the filing is available to be downloaded by the applicable securities regulatory authorities.
- (ii) At the same time, the electronic payment instructions received by the SEDAR server are security coded and transmitted to the Canadian financial institution designated by the subscriber. Once sent to the financial institution, the payment instructions become irrevocable if the transmission of the electronic filing is completed.
- (iii) The payment instructions and transmission details are saved on the SEDAR server so that they may be used later for verification purposes.

- (iv) If the filing is downloaded by a securities regulatory authority, the securities regulatory authority will be able to review the documents and fee payment information. If the securities regulatory authority detects a problem with the filed documents or fee payment information, it may call the contact name entered for the filing so that the problem can be rectified.

(d) Financial Institution Processing of Electronic Payments

Electronic payments are processed by the financial institution as follows:

- (i) Upon receipt of the subscriber's electronic payment instruction, the subscriber's financial institution debits the subscriber's account and transmits payment to the financial institutions with which the applicable securities regulatory authorities and/or CDS maintain their EDI banking accounts. The financial institutions to which subscriber payments are to be transmitted and the EDI banking accounts to which subscriber payments are to be credited, all on behalf of the applicable securities regulatory authorities, are listed in Appendix O under "EDI Banking Information".
- (ii) In the case of payment instructions received during business hours, a financial institution generally processes the payment instructions within two hours of receipt. In general, payment instructions are only honoured if the daily credit limit in the designated EDI banking account has not been reached.
- (iii) Payment instructions received during business hours but after any relevant cut-off time or outside of business hours may not be processed and confirmed by the subscriber's financial institution until the following business day. However, in accordance with existing practice, a securities regulatory authority will generally review and act upon an electronic filing whether or not receipt of payment has been confirmed by its financial institution provided that the required electronic payment has been authorized by the filer.
- (iv) It should be noted that subscribers are responsible for all service charges payable to their financial institutions in connection with SEDAR electronic banking activities, including service charges relating to the processing of electronic payment instructions.

(e) Payment Status

Subscribers and securities regulatory authorities are responsible for monitoring the status of electronic payments on screen by connecting to the SEDAR server and viewing the "Payment Status Details" screen which will indicate the date and time the electronic payment instruction was sent by the SEDAR server to the subscriber's EDI financial institution and the date and time of payment acceptance or rejection by the subscriber's EDI financial institution. The "Payment Status Details" screen is only accessible by the filer or filing agent in question and the applicable securities regulatory authorities.

In the event that the payment was rejected by the financial institution, a three digit error code will explain the cause, i.e. insufficient funds or wrong recipient account. The subscriber is responsible for taking any required corrective action. In the event of underpayment or overpayment, the securities regulatory authorities may contact the subscriber directly.

(f) Multiple Filings

As noted in Section 8.3(n), a group of electronic filings can be transmitted together to the SEDAR server as a multiple filing. In the case of a multiple filing, there will be a series of separate payment confirmations, one for each filing. For example, for a multiple filing consisting of three filings that are to be transmitted to the SEDAR server, a separate "Charge Summary" screen and "Payment Authorization" screen will appear consecutively for each filing.

6 FILER PROFILES

6.1 Overview of Filing Requirement

A filer profile is a discrete set of information concerning the electronic filer that is required to be filed with the applicable securities regulatory authorities in electronic format under the National Instrument. The filer profile must be filed by or on behalf of an issuer or third party filer that is required or proposing to become an electronic filer, prior to its first electronic filing. For purposes of the transition to electronic filing, a reporting issuer that is being phased into electronic filing must file its filer profile by the date that the National Instrument becomes effective in the local jurisdiction or the date that is 30 days prior to its phase-in date, whichever is later.

Before filing any document in electronic format using SEDAR, an electronic filer (or a filing agent acting on its behalf) must create and file a filer profile using the SEDAR Filer Software. If a filer profile for the electronic filer has been filed previously using the SEDAR system, then that electronic filer must ensure that its existing filer profile is correct in all material respects. An electronic filer must file an amended filer profile through SEDAR within 10 days following any change in the information contained in the filer profile.

6.2 Payment of Annual Filing Service Charge

As outlined in Chapter 4, an annual SEDAR filing service charge is payable to the filing service contractor by or on behalf of electronic filers that are reporting issuers. The amount payable in relation to any particular reporting issuer depends on the nature of the reporting issuer and its filing requirements, as set out in Appendix D. This annual charge is intended to cover the costs associated with the filing of all regular continuous disclosure documents (it does not cover POP system AIF filings). The annual filing service charge must be paid by or on behalf of the electronic filer at the time of the filing of its initial filer profile and annually thereafter on the anniversary of that filing. Electronic filers will be invoiced directly for payment of annual filing service charges prior to the applicable payment dates. Electronic filers that are not reporting issuers do not file continuous disclosure documents and, therefore, are not subject to annual filing service charges.

6.3 Creation of Filer Profiles

Filer profiles must be created by entering prescribed information in fields presented on a screen in the SEDAR Filer Software. The information entered in the electronic fields is then transmitted by or on behalf of the electronic filer to the SEDAR server where it is processed and stored in the SEDAR Filer Profiles Database for access by filers, securities regulatory authorities and the public. The information contained in a filer profile is subsequently used to facilitate the recording of other electronic filings made by or on behalf of the electronic filer. This component of the system helps ensure that electronic filings contained in the SEDAR Filings Database are correctly recorded as filings of or relating to a particular issuer. To ensure that all filings made by or on behalf of a particular issuer are recorded using an accurate and up-to-date filer profile, the issuer or its filing agent should retrieve and check the issuer's filer profile prior to making any new electronic filing.

In general, a filer profile will be made available to the public as soon as any document filed electronically by or on behalf of the electronic filer is made accessible to the public by a securities regulatory authority.

However, for purposes of the transition to electronic filing, all filer profiles filed prior to January 1, 1997 will be made available to the public immediately. After January 1, 1997, an electronic filer (but not a filing agent acting on its behalf) may request that its filer profile be made available to the public immediately by providing notice in writing to CDS in its capacity as SEDAR filing service contractor. This will allow an electronic filer to file (or cause to be filed) a filer profile without having to ensure that the subscriber filing the filer profile also files the first electronic filing (i.e. the first electronic filing can become an independent event). The above-mentioned notice may be sent to CDS by fax at 416-365-9194.

(a) Filer Profile Types

There are four filer profile types, each of which is required to be completed by a different category of filer. The information that is required to be entered in the various filer profile types is listed in Appendices F, G, H and I to this Manual and is reproduced on four separate screens in the SEDAR Filer Software. The four filer profile types are as follows:

- (i) Mutual Fund Group Profile** - A Mutual Fund Group Profile must be completed and filed for each mutual fund group. A mutual fund group is a group of two or more mutual funds that have a common manager, that otherwise have their affairs conducted in a similar manner and that qualify their securities for distribution by filing a single common prospectus. However, a mutual fund must complete a Mutual Fund Group Profile even if it is not one of a group of mutual funds that meet the foregoing criteria. In this case, the mutual fund will be treated as a "mutual fund group" on its own.

The Mutual Fund Group Profile is an abbreviated filer profile type containing information on the group rather than each fund in the group. In addition to the obligation to create and update its own filer profile, an electronic filer that is a mutual fund must first create or update the filer profile for the mutual fund group to which it belongs.

The information required to be presented in a Mutual Fund Group Profile is set out in Appendix F to this Manual.

- (ii) Mutual Fund Issuer Profile** - A Mutual Fund Issuer Profile must be completed and filed by each mutual fund that is a reporting issuer or that is proposing to make an electronic filing that will result in the mutual fund becoming a reporting issuer. This requirement is in addition to the requirement to file a Mutual Fund Group Profile before filing a document in electronic format, as outlined above.

The information required to be presented in a Mutual Fund Profile is set out in Appendix G to this Manual. In completing the filer profile, the filer must disclose its French name, if any, and its English name, if any. These two fields are mandated fields in the SEDAR Filer Software and must be completed to be able to submit the profile to the SEDAR server. If a filer does not have a French name, or an English name, the filer should put the same name (English or French) in the two fields.

A mutual fund that files documents as a single issuer or that files a prospectus qualifying only the distribution of its own securities must complete both a Mutual Fund Group Profile and a Mutual Fund Issuer Profile even though it is not part of a group of mutual funds filing a common prospectus.

- (iii) **Other Issuer Profile** - This type of filer profile must be completed and filed by a non-mutual fund that is a reporting issuer or that is proposing to make an electronic filing that will result in the issuer becoming a reporting issuer.

The information required to be presented in an Other Issuer Profile is set out in Appendix H.

- (iv) **Other Filer Profile** - This type of filer profile must be used by any electronic filer not included in the previous categories, such as any non-reporting issuer, whether a mutual fund or otherwise, and any third party filer that is not a reporting issuer.

Section 6.4 describes the procedure to be followed when a non-reporting issuer that has previously filed an Other Filer Profile, proposes to make an electronic filing that will result in the issuer becoming a reporting issuer. The information to be disclosed in an Other Filer Profile is much more abbreviated than the filer profiles required for reporting issuers and is designed to provide basic information which will facilitate the recording of electronic filings by these electronic filers and enable the securities regulatory authorities to contact these electronic filers, if necessary.

The information required to be presented in an Other Filer Profile is set out in Appendix I.

(b) Electronic Filer's Profile Number

Each electronic filer that files a filer profile is assigned a profile number by SEDAR. This is a number that uniquely identifies each electronic filer so that filings made by or on behalf of the electronic filer may be tracked by the securities regulatory authorities and, in the case of public filings, users of the SEDAR databases. A temporary profile number (TMP#####) is assigned by the SEDAR Filer Software whenever a new filer profile is being created. Once the new filer profile has been transmitted to the SEDAR server, a unique permanent eight digit profile number is assigned to the electronic filer.

6.4 Amending A Filer Profile

(a) General

The National Instrument requires an electronic filer to file an amended filer profile in electronic format within 10 days following any change in the information contained in its filer profile. This obligation to amend its filer profile arises whenever there has been a change in the information contained in its filer profile.

(b) Process of Amending a Filer Profile

To update a filer profile that has been filed previously, the SEDAR Filer Software has a search function that allows a user to find and download existing filer profiles and add them to the "Profile Management" screen in order to amend them (see Section 6.5 below on "Searching Filer Profiles"). The "Profile Management" screen in the "Profile Management" module in the SEDAR Filer Software is where filer profiles are stored that were downloaded from the server and added to the filer's database of filer profiles.

To update a filer profile that appears on the "Profile Management" screen, the filer would select the profile that they wanted to update and select "Update" (if the filer selects "Open", they will be

able to read the information but will not have the ability to update it). The filer would then amend the information that they want to change and select "Save". They can then select "Submit" and the amended filer profile will be transmitted to the SEDAR server.

(c) Effect of Amendments on Profile Number

After an amended filer profile is prepared and filed by a filer, it is filed by default in the SEDAR system with the profile number assigned to the electronic filer upon filing the filer profile originally. However, if the amendment arises because two electronic filers have merged or one electronic filer has been wound up into another, a new filer profile must be created for the merged or resulting entity and a new profile number will be assigned for that entity. Furthermore, if an electronic filer divests or spins off a division and the division becomes a reporting issuer, the former entity will have the same profile number and the latter entity must create a new filer profile and a new profile number will be assigned to that entity.

Although a change in a filer's name, other than as a result of a merger or winding-up of the type discussed above, will require a filer profile to be amended, it will not ordinarily result in an obligation to create a new filer profile or the assignment of a new profile number.

(d) Special Requirements for Certain Amendments

(i) Ceasing to be a Reporting Issuer

If an electronic filer ceases to be a reporting issuer, it will not be required to make further amendments to its then existing Other Issuer Profile if the electronic filer files a new filer profile as a non-reporting issuer (i.e. an Other Filer Profile). The filing of a new filer profile will result in the assignment of a new profile number and the previous profile number must be disclosed in the new filer profile. The screen for the new filer profile has a "Previous Issuer Information" field where a filer can add the previous profile number by selecting it from a list of profiles that have been downloaded to the filer's database. This ensures that a person accessing the Filer Profiles Database will be able to trace the history of the profiles and the fact that the filer had previously been a reporting issuer. (Note: The former reporting issuer's Other Issuer Profile will remain in the SEDAR Filer Profiles Database for search and retrieval purposes.)

(ii) Becoming a Reporting Issuer After Having Filed an Other Filer Profile

If an issuer that has previously filed an Other Filer Profile proposes to make an electronic filing that will result in the issuer being a reporting issuer, the electronic filer must file a new filer profile as a reporting issuer prior to making the proposed electronic filing (i.e. an Other Issuer Profile) and the previous profile number must be disclosed in the new filer profile. The screen for the new filer profile has a "Previous Issuer Information" field where a filer can add the previous profile number by selecting it from a list of profiles that have been downloaded to the filer's database. This ensures that a user of the Filer Profiles Database will be able to trace the history of the profiles. (Note: The Other Filer Profile will remain in the SEDAR Filer Profiles Database for search and retrieval purposes.)

(iii) Amalgamation or Wind-Up

If two electronic filers have amalgamated or merged or one electronic filer has been wound up to another, the merged or resulting entity must file a new filer profile. A new profile number will be assigned for that entity. The previous profile numbers must be

disclosed in the new filer profile. The screen for the new filer profile has a "Previous Issuer Information" field where a filer can add the previous profile numbers by selecting them from a list of profiles that have been downloaded to the filer's database. This ensures that a user of the Filer Profiles Database will be able to trace the history of the profiles and the earlier amalgamation or wind-up. (Note: The existing filer profiles of the predecessor entities will remain in the SEDAR Filer Profiles Database for search and retrieval purposes.)

(iv) Divestiture or Spin-Off

If an electronic filer divests or spins off a division and the division becomes a reporting issuer, the new reporting issuer must file a new filer profile. A new profile number will be assigned to the new reporting issuer. However, the original electronic filer will have the same profile number.

(v) Change of Name

If an electronic filer changes its name (including adopting a French or English version of its name), it must amend its filer profile to reflect the new name. A change of name will not result in an obligation to create a new filer profile or the assignment of a new profile number unless the change of name results from an amalgamation or winding up, which are discussed in Section 6.4(d)(iii), above.

(e) Security Concerns

Certain checks and balances exist to ensure against unauthorized changes being made to filer profiles. The filing service contractor will notify the electronic filer as soon as reasonably possible upon the occurrence of any change in its filer profile. The electronic filer will be contacted using the contact information in the filer profile in a manner (E-mail, telephone or fax) which will best ensure that the notification of the change in filer profile reaches the electronic filer. For example, if there is a change in the contact information in the filer profile, the notification will be provided using both the original and the revised contact information. This notification, together with the ability of the filing service contractor to track the particular filing service subscriber and individual user that makes an amendment to a filer profile, should be sufficient to protect the integrity of the filer profile database.

6.5 Searching For and Retrieving Filer Profiles

The SEDAR Filer Software has a search function in the "Search Profiles" module. This search function will allow a user to find and download existing filer profiles and add them to the list in the user's "Profile Management" screen in order to view or amend them. The "Profile Management" screen in the "Profile Management" module in the SEDAR Filer Software is where filer profiles are listed once they have been created by the user or downloaded from the server and transferred to the user's database of filer profiles.

Users may use the "New Inquiry" feature to search for the filer profile of an electronic filer using a number of different search fields. One of the search fields, the electronic filer's name, can be searched in English or French by selecting "Issuer/Filer Name". A user can also search by category of filer, namely, "Mutual Fund Group", "Mutual Fund Issuer", "Other Issuer" or "Other Filer". Once a filer has created a new inquiry or updated an existing inquiry, submitted the inquiry and received a report from the SEDAR server, the filer can open the report, select the appropriate filer profile and use the "Open Profile" feature to view the filer profile. The filer can then transfer the filer profile to its database of filer profiles using the "Transfer" feature on page 1 of the filer profile. This will result in the filer profile being listed on the "Profile Management Screen" in the "Profile Management" module of the filer software.

A search conducted on an electronic filer will reveal the filer profiles of any predecessor corporations if the successor was required to file a new filer profile as a result of the succession, provided the "Issuer/Filer Name" and/or "Profile Number" are selected in the search criteria. In such circumstances, a search conducted on an amalgamated corporation will reveal the filer profile of the amalgamated corporation plus the filer profile for each predecessor amalgamating corporation that was an electronic filer.

As explained in Section 6.3, prior to the commencement of the phase-in schedule, all filer profiles will become accessible by the public through SEDAR immediately upon filing. Following commencement of the phase-in schedule, a new filer profile that is filed by or on behalf of an electronic filer will remain confidential to the filer until a further electronic filing is made, unless the electronic filer notifies CDS that its filer profile should be made public immediately. If this notice is not given, once the electronic filing is made, the filer profile and the electronic filing will not be accessible by an intended recipient until at least one securities regulatory authority has made a document filed electronically by or on behalf of that electronic filer a publicly accessible document. Thereafter, that filer profile, and any amended version of it, will be publicly accessible information.

7 PREPARATION OF DOCUMENTS FOR ELECTRONIC FILING

7.1 Introduction

This chapter applies to electronic filings other than filer profiles or amendments to filer profiles.

The National Instrument requires electronic filers to file certain documents with the securities regulatory authorities in electronic format. Electronic format means the computerized format of a document prepared and transmitted in accordance with the standards, procedures and guidelines contained in this Manual. For ease of reference, a glossary of publishing terms is included in Section 7.6.

7.2 Electronic Formatting Requirements

(a) Separate Documents

Each document that is being transmitted as part of an electronic filing must be prepared as a separate electronic file. Any material that is an integral part of a document, including wrap-around material, appendices, exhibits and schedules, must be included in the electronic file for that document. The file name assigned to the electronic file by the filer must be no longer than eight (8) characters, and must contain an extension of three (3) characters that identifies the electronic format of the file, as prescribed below in Section 7.2(g).

(b) Acceptable Electronic Formats

A document that forms part of an electronic filing must be transmitted to the securities regulatory authorities in an electronic format acceptable to the CSA ("acceptable electronic format"). A document that is transmitted in the file format created using any of the following software products will be considered to be transmitted in acceptable electronic format:

- (i) Corel WordPerfect for DOS or Windows, versions 5.1, 5.2, 6.0 and 6.1;
 - (ii) Microsoft Word for Windows, versions 6.0x¹ and 7.0; and
 - (iii) Adobe Acrobat, versions 2.x and 3.0, the resulting format being commonly known as Portable Document Format ("PDF").
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¹Currently version 6.0x includes versions 6.0, 6.0a and 6.0c. Future versions of 6.0x will be acceptable unless otherwise indicated.

These software products have been selected with a view to ensuring that all SEDAR filings are filed and archived in electronic formats that may be retrieved and read or printed by all of the securities regulatory authorities as well as a large percentage of the personal computer user population.

Filers may submit documents comprising a particular filing or project in different acceptable electronic formats.

The CSA will continue to monitor the usage and the operating environment of new versions of the above listed software applications, as well as any other file formats used in electronic publishing and will give consideration to revising the list of acceptable electronic formats in the future.

(c) General Formatting Requirements

Filers must ensure that documents are formatted electronically in a manner that will reasonably facilitate viewing by the securities regulatory authorities and the public. A securities regulatory authority may request that a document be resubmitted if it is not readily viewable. The special requirements and guidelines outlined below in Sections 7.2(d), (e), (f) and (g) have been provided to assist filers in complying with this requirement.

(d) Special Requirements For Word Processing Formats

Filers should comply with the following guidelines when creating or reformatting documents for electronic filing using any of the prescribed word processing- products:

(i) Page Setup, Print Style and Other Specific Formatting Issues

- Fonts - Filers using Windows-based word processing products should use a True Type font such as Arial or Times New Roman.
- Filers using DOS-based word processing products should use the font most similar to Arial or Times New Roman, such as Helvetica or Times.
- Type Sizes - The body of a document should be presented in type at least as large as 11-point type, except that, to the extent necessary for convenient presentation, financial statements and other statistical or tabular data and the notes thereto may be in smaller type.

There are no specific guidelines with respect to margins or leading.

(ii) Formatting of Tables and Columns

Information presented in tabular or columnar format that is included in a document filed in a word processing format should be entered or formatted using the tables function of the applicable word processing software product, and not by using tab or indent keys, except where such information is imported into the document from a spreadsheet or other non-word processing software application that does not involve use of the tables function.

(e) Special Requirements For Adobe PDF Format

Filers must comply with the following requirements when creating or reformatting documents in PDF format using Adobe Acrobat products:

(i) *Restrictions On Enhancement of PDF Documents*

PDF documents should be created using the PDF Writer driver included with Adobe's "Acrobat Exchange" application or using Adobe's "Acrobat Distiller" application. Except as provided below, PDF documents should not be enhanced in any way using Adobe's Acrobat Exchange product. In particular, filers creating PDF documents must not do any of the following:

- (A) annotate a PDF document;
- (B) add web links or cross-document links to any PDF document;
- (C) create "article threads" in any PDF document; or
- (D) assign any passwords or set any document security controls for any PDF document.

Filers are permitted to add hyper-text links and/or "thumbnails" to PDF documents where appropriate for the purposes of assisting the viewers of these documents.

In many cases, filers will be able to convert documents into PDF using the PDF Writer driver included with Acrobat Exchange. However, Acrobat Distiller will have to be used in certain cases, including a case where:

- (A) the document to be converted to PDF is in a PostScript language;
- (B) the document to be converted to PDF contains placed Encapsulated PostScript (EPS) artwork or images;
- (C) the document has been prepared using an application that generates its own PostScript language files when printing or that produces the highest quality output on a PostScript printer;
- (D) the document to be converted to PDF contains high resolution images such that it is desirable to "downsample" (i.e. reduce image resolution and file size); or
- (E) PDF Writer produces unsatisfactory results, such as poor quality or a large file size (often the case if the document to be converted contains complex blends, gradient fills or EPS artwork or images).

(ii) *Limitation On Image Resolution For PDF Documents*

Filers that convert documents to PDF for filing through SEDAR must use reasonable efforts to ensure that image resolution for PDF documents is reduced as much as possible without impairing the viewability of the document so as to ensure efficient transmission of electronic files in PDF format. In particular, documents that have large resultant file sizes when converted to PDF should be converted using Adobe Acrobat Distiller rather than Adobe Acrobat PDF Writer as the former document creation tool produces a much lower image resolution and file size without unduly impairing

reviewability. In the case of documents having a resultant file size in excess of one (1) megabyte, the filer must use Adobe Acrobat Distiller and select a maximum image resolution of 72 dots per inch.

(f) Dealing with Graphics and Images in Electronic Filings

Graphic or image material includes maps, photographs, graphs, graphics, charts and logos. The National Instrument provides that certain graphic and image material must be omitted from any electronic filing. Specifically, if a document to be filed in electronic format contains or is supplemented by a map or photograph and that map or photograph exceeds 8 1/2 inches by 11 inches or 21.5 centimetres by 28 centimetres, the map or photograph must be omitted from the electronic filing. The National Instrument further provides that if a map or photograph is omitted from an electronic filing, the electronic filer shall include a reference to the omitted map or photograph in the electronic filing.

By way of a further limited exception, any graphic or image material that does not constitute material information in the context of the document (such as a logo on letterhead) may be omitted from an electronic filing. If a logo is omitted from a document filed in electronic format, the filer must ensure that the author of that document is identified in the electronic format version of the document.

Except for the foregoing restrictions and exceptions, graphic or image material that is presented in the paper format version of an electronic filing must generally be included in the electronic format version filed with the securities regulatory authorities.

Any graphic or image material that is included in an electronic filing must be in acceptable electronic format. If graphic or image material created in non-acceptable electronic format is to be included in a document to be filed electronically, such material must be converted to acceptable electronic format prior to transmission. Object linking and embedding (OLE) applications must not be used to incorporate graphic and image material in electronic filings.

It is recommended that documents containing a significant amount of graphic or image material be filed in PDF format wherever possible to ensure that they may be formatted, transmitted and viewed as efficiently as possible.

Filers are reminded again that reasonable efforts must be used to reduce print resolution for PDF documents to ensure that file sizes are as small as possible, thereby ensuring more efficient transmission.

The National Instrument provides that an electronic filer must make and retain a paper format copy of each map or photograph that is omitted from an electronic filing for six years after the date of the electronic filing. The National Instrument also provides that, upon request made by the securities regulatory authority within the six year period, an electronic filer shall deliver to the securities regulatory authority a paper format copy of a map or photograph omitted from an electronic filing. Any requested paper format copies will be retained on file by the applicable Securities regulatory authorities and made available for inspection by the public.

(g) Document Naming Conventions

In order to ensure that documents filed in electronic format may be easily retrieved and viewed following transmission via SEDAR, filers are required to use file names containing the three (3) character extensions indicated for each of the applicable formats listed below:

Product Format

Extension

Corel WordPerfect - versions 5.1 or 5.2	.w51 or .w52
Corel WordPerfect - versions 6.0 or 6.1	.w60 or .w61
Microsoft Word - all versions	.doc
Adobe Acrobat PDF - all versions	.pdf

Use of the foregoing extensions to identify the accepted electronic format used in creating or reformatting the document will help users of the document select the appropriate software for viewing purposes.

(h) Red Ink

The National Instrument provides that an electronic filer may satisfy any requirement that information be presented in red ink in a document to be filed in electronic format by presenting the information in the electronic format version of the document in bold face type and capital letters.

It is recommended that, in the electronic format version of a preliminary prospectus, the "red herring" language should appear at the top of the first page of the document and not on the left hand side as is generally the case with paper format versions of this document.

(i) Signatures In Electronic Filings

The National Instrument provides that a signature to or within any electronic filing must be presented in typed form rather than manual form. Filers should not include electronic facsimile signatures in any electronic filing. See Section 9.5 for information concerning the additional requirement to file a Certificate of Authentication in certain circumstances.

7.3 Converting Component Text or Material to Acceptable Electronic Format

If component text or material (including graphic or image material) which was originally created in non-acceptable electronic format is to be included in a document to be filed electronically, the text or material must be converted to acceptable electronic format prior to, or at the time of, insertion into the document.

7.4 Converting Entire Documents to Acceptable Electronic Format

If a document that was originally created in non-acceptable electronic format is to be filed electronically, that document must be converted to acceptable electronic format prior to filing.

7.5 Recommendation to Avoid Scanning Documents

Documents required to be filed in electronic format that were originally prepared in paper format or in an electronic format which cannot readily be converted to an acceptable electronic format must be reproduced electronically in acceptable electronic format, unless either the pre-existing document exemption is available or a continuing hardship exemption has been sought and obtained. The pre-existing document exemption is discussed in Section 9.2 and the continuing hardship exemption is discussed in Section 3.7(b).

It is recommended that filers recreate these documents in acceptable electronic format, rather than scan these documents into electronic format and then reformat the electronic version into acceptable electronic format. This is recommended because scanned documents, particularly those that have not been optically character read into an acceptable electronic format, can be difficult to transmit, store and retrieve on a cost-efficient basis and may be difficult to view upon retrieval.

7.6 Publishing Terms

The following terms have the meanings set out below:

"font" - A predefined character set style; a collection of letters, numbers, and symbols in a distinctive typographic design size and weight. Each font is available in several different point sizes.

"format" - A collective term for margins, spacing, page length, point size, and the general visual appearance of the printed page. When a user formats a document, the user determines how the document will look on the printed page. The user can change the margins, change the amount of space between lines or paragraphs, add page numbers, headers or footers, and so forth.

"leading" - The amount of vertical spacing, measured in points, between the bottom of the text in one line and the top of the text in the line below it.

"margin" - The distance between the edge of the page and the text. The blank border on each side of the print on a page.

"point" - The size of characters in text measured in points (72 points equal one inch). The most common point sizes are 9, 10, 12, 14, 18 and 24 points.

8 ASSEMBLY AND TRANSMISSION OF ELECTRONIC FILINGS

8.1 Introduction

This chapter applies to electronic filings other than filer profiles or amendments to filer profiles.

After all of the documents to be included in an electronic filing have been prepared in acceptable electronic format, they must be assembled for transmission to the SEDAR server. The documents must be assembled electronically using the SEDAR Filer Software and transmitted electronically to the SEDAR server for routing to, and downloading by, the securities regulatory authorities.

The assembly and transmission of an electronic filing involves the following:

1. Assuming a filer profile has previously been created for the electronic filer, the "Search Profiles" module of the SEDAR Filer Software is used to download the latest version of the filer profile. If required, the filer profile is amended using the "Profile Management" module.
2. The "Filing Management" module is then used to locate and prepare an electronic "cover page" for the filing.
3. The documents which have been prepared in acceptable electronic format are then "attached" to the cover page for transmission.
4. The SEDAR Filer Software is then used to gain access to the SEDAR server through a dial-up or leased line connection.
5. Access to the SEDAR server is obtained by entering a valid user ID and password.
6. If applicable, additional entry of user IDs and passwords is required to authorize electronic payment of CSA filing fees and/or SEDAR filing service charges.
7. After entry of required access and payment authorization codes, the assembled documents are transmitted (i.e. uploaded) to the SEDAR server.

8. When transmission is completed, the SEDAR server records the receipt of the transmitted documents. The filer is able to confirm, using the "Filing Management" screen, that the transmission was completed when a permanent filing number is assigned to the filing.

8.2 Hours of SEDAR Operation

(a) SEDAR Business Hours

Electronic filings may be transmitted to the SEDAR server on any business day between the hours of 7:00 a.m. and 11:00 p.m. Eastern Standard Time or Eastern Daylight Savings Time, whichever is in effect in Toronto, Ontario, Canada (where the SEDAR server is located) ("SEDAR Business Hours"), and on any other day or at any other time that is provided in this Manual or that the securities regulatory authority announces by press release. Filers will be able to obtain technical support from the staff of the filing service contractor during SEDAR Business Hours.

(b) Filing Outside SEDAR Business Hours

Electronic filings may also be transmitted to the SEDAR server outside of SEDAR Business Hours provided that the SEDAR server is not shut down for maintenance or for other reasons. Technical support from the staff of the filing service contractor will not be available outside of SEDAR Business Hours. As well, there can be no assurance given to filers that the SEDAR server will be accessible outside of SEDAR Business Hours or that the SEDAR server will remain accessible outside of SEDAR Business Hours once a filer has made a connection and commenced transmitting an electronic filing.

Electronic transmissions which are commenced or still in process after 11:00 p.m. (but prior to 7:00 a.m.) Eastern Time could be disconnected if the SEDAR server is shut down for servicing or any other reason. If an electronic filing is interrupted because the transmission is disconnected, that filing will have to be resubmitted in its entirety when the SEDAR server is in operation. Accordingly, a filer that is making an electronic filing late in the day should determine that it has sufficient time to transmit the entire filing before 11:00 p.m. Eastern Time if it wishes to be certain that the filing is completed on that day.

(c) Date of Filing

The National Instrument provides that a document filed in electronic format is, for purposes of securities legislation or securities directions, filed on the day that the electronic transmission of the document is completed. This allows an electronic filer to satisfy a requirement to file a document by a specific date by filing after business hours on the day when the document is due. In Quebec, an electronic filing is deemed to be completed only when it is downloaded by the Commission des valeurs mobilières du Québec.

(d) Commencement of Time Periods

As a corollary, the National Instrument also provides that, for purposes of a time period in securities legislation or securities directions that begins on or immediately after the date of the filing of a document filed in electronic format, the date of filing of the document is the day on which the electronic transmission is completed unless it is not completed on a business day by 5:00 p.m. local time in the city where the securities regulatory authority is located, in which case the date of the filing is the next business day. This exception ensures that time periods mandated by the applicable securities legislation permitting the securities regulatory authorities or securityholders to receive notice and/or take action in relation to a particular matter will not be abbreviated by the proposal to permit filers to make electronic filings outside of normal business

hours. In Quebec, for purposes of time periods calculated by reference to the date of filing, an electronic filing is deemed to be completed on a business day by 5:00 p.m. local time if transmission of the filing to the SEDAR server has been completed by that time, whether or not the filing has been downloaded by the Commission des valeurs mobilières du Québec.

8.3 Assembling a Submission

(a) Obtaining the Filer Profile

Prior to making an electronic filing, a filer must ensure that the appropriate filer profile has previously been created and is listed on the filer's "Profile Management" screen in the "Profile Management" module in the SEDAR Filer Software. In the case of a mutual fund filing, both the mutual fund group profile and the appropriate mutual fund issuer profiles must be listed on the "Profile Management" screen.

If the required filer profile is not listed on the "Profile Management" screen, the SEDAR Filer Software has a search function that will allow a filer to find and download existing filer profiles and add them to the list on the filer's "Profile Management" screen (see Section 6.5).

(b) Refreshing and Checking The Filer Profile

Prior to submitting an electronic filing, a filer should use the "Refresh Profile" feature on the filer's "Profile Management" screen to retrieve the latest version of the filer profile for purposes of the filing. As well, the filer should review this latest version filer profile to ensure that the information disclosed therein is accurate and up-to-date. If necessary, the filer should amend the filer profile to reflect any changes in the information disclosed therein. The SEDAR Filer Software has various functions that allow a filer to amend previously created filer profiles. The procedure for making amendments to filer profiles is outlined in Section 6.4 headed "Amending A Filer Profile".

(c) Selecting The Appropriate Cover Page For a New Filing

In order to make a new filing, a filer must use the SEDAR Filer Software to locate the appropriate "cover page" by selecting the category of electronic filer, the general category of electronic filing, and the specific type of electronic filing. The appropriate cover page will then appear for the filer to complete. The cover page will facilitate the entry of certain key information in electronic fields and will provide a list of documents to be attached. This list is composed of documents that are usually required for the filing in question.

The categories of electronic filers ("category of filer") are as follows:

- (i) Mutual Fund Issuers
- (ii) Other Issuers
- (iii) Third Party Filers

The general categories of electronic filings ("category of filing") and the specific types of electronic filings ("filing type") are listed in Part I of Appendix B to this Manual. The cover page information to be entered by the filer will vary depending on the category of filer and the category of filing and filing type.

Some filing types are listed as "general filings" and others are listed as "local filings" (e.g. "British Columbia Filing", "Quebec Filings" and "Ontario Filings"). The differences between local filings and general filings are discussed in Section 9.4.

(d) Projects

For purposes of the SEDAR system, the term "project" is used to identify a set of electronic filings that are all related to a particular matter such as a prospectus offering. For example, all of the documents filed by an electronic filer in respect of a distribution of securities by prospectus would be identified in the SEDAR system as part of one project. In this example, the electronic filings making up the project would include the preliminary prospectus, the final prospectus and all formal correspondence between the filer and the securities regulatory authorities during the waiting period.

Any documents issued by the securities regulatory authorities in electronic format in response to an electronic filing will also be identified within the SEDAR system as part of the same project. The "project" concept will permit the securities regulatory authorities and the filer who created the project to track a series of electronic filings and related regulatory responses.

A new project must be created every time a new series of electronic filings relating to a discrete and separate transaction is commenced. For example, where a pro forma (or renewal) simplified prospectus is filed to renew the offering of mutual fund securities for another year, the pro forma simplified prospectus must be filed as the start of a new project rather than as part of the project from the previous year.

(e) Creating a New Project

To create a new project, a filer would pull down on the "File" menu bar in the "Filing Management" module and select "Create a New Filing". The "New Filing Submission" screen will appear. The filer would then select the category of filer, the category of filing and the filing type. The appropriate cover page would then appear. For projects, a list of filing subtypes will be present and the filer must select the filing subtype that will be the first filing to be filed in the project. A list of supporting documents ("document types") will then appear. "Filing subtype" refers to a situation where the filing type consists of several filings which together form a project. For example, under the "Long Form Prospectus" filing type there are several filing subtypes, including "Preliminary Long Form Prospectus", "Amendment to Preliminary Long Form Prospectus", "Final Long Form Prospectus" and "Amendment to Final Long Form Prospectus".

Categories of filing subtypes and specific document types are listed in Part II of Appendix B to this Manual. Document types which are only required in a particular jurisdiction appear in Appendix B and in the SEDAR Filer Software with the abbreviation for that jurisdiction (e.g. "ON" for Ontario) in parenthesis next to the name of the document type. A list of abbreviations is included in Appendix A.

The process of completing the cover page and attaching document types and completing the filing is described below.

(f) Adding to an Existing Project

(i) Additions by Same Filer

Before a filer can add to an existing project using the cover page for the project, that project must be listed on the filer's "Filing Management" screen. After the first filing in a project has been sent to the SEDAR server, the project will appear on the filer's "Filing Management" screen.

If a project (i.e. a cover page) has been deleted by the filer, the filer can use the "Refresh List" feature on the "Filing Management" screen to connect to the SEDAR server and obtain the cover page that was previously filed so that it is again listed on the filer's "Filing

Management" screen. Prior to using the "Refresh List" feature for this purpose, the filer must ensure that the criteria which the filer has set for inquiries using the "Customize List" feature under the "Options" menu on the "Filing Management" screen will encompass the particular project.

If a project was created by one user representing a particular filing service subscriber, a second user representing that subscriber can also use the "Refresh List" feature to obtain the cover page that was previously filed by the first user so that it is listed on the "Filing Management" screen of the second user.

To add another filing (other than formal correspondence) to an existing project, the filer must select the project on the "Filing Management" screen and then pull down on the "File" menu bar and select "Add to a Filing". The cover page for that project will then appear. The filer must then select the filing subtype that will be the next submission in the project. A list of document types for that filing subtype will then appear.

Any number of users representing a subscriber may, using one or more workstations licensed for installation of the SEDAR Filer software, view, submit or otherwise participate in filings on behalf of that subscriber. Users may use the "Customize List" feature on the "Filing Management" screen to facilitate such activity.

The process of attaching document types and completing the filing is described below.

To add formal correspondence to an existing project, the filer should follow the procedures described in Section 10.3(a).

(ii) Additions by Different Filer

If the next filing in a project is to be made by a filing service subscriber other than the filing service subscriber who created the project (e.g. the filing agent who filed a preliminary prospectus on behalf of an electronic filer has ceased to be involved and another filing service subscriber has been retained to file the final prospectus), the new filing service subscriber cannot use the "Add to a Filing" feature to add to the existing project. The new filing service subscriber must create a new project and file a cover letter disclosing that there has been a change in the filing service subscriber.

(g) Project Number and Submission Number

Each electronic filing is assigned a unique set of numbers within the SEDAR system consisting of a project number and a submission number.

Project Number

The project number assigned to an electronic filing identifies the particular project with which the filing is associated. A new project number is assigned each time a "new" electronic filing is made. For this purpose, a "new" electronic filing is one which is unrelated to any previous electronic filing.

A temporary number TMP##### is automatically generated and assigned by the system to a "new" electronic filing until it is transmitted to the SEDAR server for storage. The temporary number is unique for each "new" filing. Once the filing is transmitted to the SEDAR server, a permanent eight digit project number is assigned.

Submission Number

The submission number identifies each electronic filing made within the same project. When a filer assembles an electronic filing that is related to a previous electronic filing (e.g., a final prospectus filing or a response to a comment letter from a securities regulatory authority relating to a preliminary prospectus filing), a temporary number SUB ##### (for filings within a project) or FOR ##### (for formal correspondence within the project) is automatically generated and assigned by the system to the filing until it is transmitted to the SEDAR server for storage. The temporary number is unique for each additional filing within a project. Once the filing is transmitted to the SEDAR server, a permanent eight digit submission number is assigned.

Note: For each "new" filing, the system automatically assigns a submission number of 00000001. The next filing in the same project would be assigned a submission number of 00000002, and so on.

(h) Completing Cover Page Information for Type of Filing

Cover page information is a discrete set of information that is required to be entered in electronic fields and transmitted to the SEDAR server filed as part of every electronic filing.

On the SEDAR Filer Software, there are four different types of cover page, as follows:

- (i) Mutual Funds Cover Page** - This cover page is to be used for filing securities offering documents for mutual funds. A Mutual Funds Cover Page must include the information in Appendix J.
- (ii) General Mutual Funds Cover Page** - This cover page is to be used for filing continuous disclosure documents and exemption and other applications for mutual funds. A General Mutual Funds Cover Page must include the information in Appendix K.
- (iii) Issuer Cover Page** - This cover page is to be used for filing securities offering documents for issuers that are not mutual funds and for filing annual information forms under National Policy Statement No. 47 for POP issuers. An Issuer Cover Page must include the information in Appendix L.
- (iv) General Cover Page** - This cover page is to be used for filing continuous disclosure documents, securities acquisition documents, documents for going private and related party transactions, and exemption and other applications for issuers that are not mutual funds. The General Cover Page is also to be used for all filings by third party filers (i.e. electronic filers that are not mutual funds or issuers). A General Cover Page must include the information in Appendix M.

Certain electronic fields in the cover pages located on the SEDAR Filer Software must be completed before a filer may proceed to select the recipient securities regulatory authorities and fees and "attach" document files to the cover page. Other fields are "optional" from a system perspective. If a field is optional for the purposes of the SEDAR Filer Software, it must still be completed if the requested information is prescribed by the relevant appendix to this Manual, unless the requested information is not applicable to the filer or the filing as the case may be. All fields that are "mandatory" are identified in italics in the SEDAR Filer Software. Once the information fields are filled in, the "Agencies" and "Fees" features on the cover page can be selected. The SEDAR Filer Software will permit the filer to prepare a cover page in advance of an electronic filing even though all the documents to be attached to the cover page have not been prepared.

(i) The "List" Feature

The first step in completing a cover page involves the use of the "List" feature that appears on all cover pages to enter the name of the mutual fund or other issuer that is making the electronic filing or, in the case of third party filings, that is the subject of the electronic filing. The issuer/filer name field on any cover page may only be completed in this manner. If the name of the issuer/filer to be selected cannot be found using the "List" feature, the filer should refer to Section 8.3(a).

Issuers Other Than Mutual Funds

In the case of issuers other than mutual funds, a filer must select the "List" feature on the cover page. A list of profiles for the selected category of filer which are stored in the filer's profile database will then be displayed. The filer must select the name of the filer and the selection will be captured on the issuer/filer name field of the cover page.

Mutual Funds

In the case of mutual funds, a filer must select the "List" feature on the cover page. A list of mutual fund groups which are stored on the filer's profile database will then be displayed. The filer must select the name of the mutual fund group and the selection will be captured in the mutual fund group name field on the cover page. The filer must then select the "Add Fund" feature and a list of mutual fund issuers belonging to that group which are stored on the filer's profile database will then be displayed. The filer must select the name of the mutual fund or mutual funds making the electronic filing and the selection will be captured in the mutual fund issuers name field on the cover page.

Third Party Filings

Chapter 9 of the SEDAR Filer Manual has specific guidelines on the use of the "List" feature in the context of third party filings.

An offeror that is filing a take-over bid circular or notice of change or variation in respect of a take-over bid must comply with the requirements of Section 9.20(b).

An offeree that is filing a directors' circular in respect of a take-over bid must comply with the requirements of Section 9.20(c)(i).

Individual directors or officers that are filing individual director's or officer's circulars in respect of a take-over bid must comply with the requirements of Section 9.20(c)(ii).

A third party filer that is making an exempt take-over bid filing must comply with the requirements of Section 9.21.

A third party filer that is filing a news release and report under the "early warning" reporting system must comply with the requirements of Section 9.22.

A third party filer that is filing proxy solicitation materials must comply with the requirements of Section 9.23.

(j) The "Agencies" Feature

To select the securities regulatory authorities to whom an electronic filing is to be directed, a filer must select the "Agencies" feature and the "Add a Recipient Agency" screen will appear. The

filer must then select the securities regulatory authorities to whom the filing will be sent. The "Recipient Agencies" screen will then appear listing the securities regulatory authorities which were selected. In order to identify a particular securities regulatory authority as a "principal jurisdiction" for the purposes of National Policy Statement No. 1 or a "designated jurisdiction" for the purposes of expedited review described in Section 9.12, the filer must select the box in the "Principal" column next to the agency name in the "Recipient Agencies" screen.

(k) The "Fees" Feature

To indicate the amount of any CSA filing fees payable in respect of an electronic filing, a filer must select the "Fees" feature and the "Add/Modify Fees" screen will appear. The various types of CSA filing fees will be displayed for each securities regulatory authority and the filer must enter the fee amount beside the appropriate fee description for the particular filing. To do so, the filer must select a securities regulatory authority in the "Agency" box and enter the fee amount in the "Amount" column beside the appropriate fee description in the "Filing Fees" box. This process must be completed for each securities regulatory authority to which CSA filing fees are payable, and for each issuer if there is more than one issuer involved in the filing (this will be the case for certain filings on behalf of a mutual fund group). When finished, the filer must select the "OK" feature and the "Summary of Filing Fees" screen will appear. This "read only" screen and the related EDI payment process are described in Chapter 5. Once all of the fees have been entered, the filer should select the "OK" feature and return to the main cover page for the filing.

(l) Accessing Documents Stored On Disk Drives and the SEDAR Workspace

Documents in acceptable electronic format which are to be included in an electronic filing may be stored in various locations for purposes of the assembly of the electronic filing. Document files which are to be transmitted as part of an electronic filing may be stored and accessed from a hard drive or "floppy" drive located on the filer's personal computer or from a network server linked to the filer's personal computer.

Documents can also be stored in a filer's SEDAR workspace, a personalized storage area on the SEDAR server which is allocated to each user ID requested by and assigned to a filing service subscriber as described in Section 4.12(c) of this Manual.

A filer may upload and store document files in its SEDAR workspace for future filing or may receive document files in its SEDAR workspace from other filing service subscribers. The filer may retain documents received from other subscribers for future filing or may download them to the filer's personal computer in order to modify or store them. The filer may use the SEDAR Filer Software to attach the stored documents directly to a cover page when making the electronic filing, as described below in Section 8.3(m). In effect, the SEDAR workspace is like any other drive in which documents can be stored and from which documents can be retrieved.

(m) Attaching Documents to the Cover Page

As stated in Chapter 7, each document that is being transmitted as part of an electronic filing must be prepared as a separate electronic file. This is necessary to ensure that individual documents may be retrieved separately from other documents comprising an electronic filing.

There is a list of document types on each cover page that identifies the types of documents that are ordinarily required or permitted to be filed in respect of the filing type or filing subtype selected. The filer must select each of the document types on the list for which a document is to be included in the electronic filing. For each document type selected, the filer must select the "Attach File" feature which will give the filer the choice to either select and attach a file from a computer workspace (which could include a network drive) or from the filer's SEDAR workspace.

If a document has been attached to a cover page, it may be replaced before (but not after) the filing is submitted. This is done using the "Detach File" feature.

If a filer is required to file two or more of a particular document type on the cover page list (e.g. it may be necessary to file two auditors' consent letters with a prospectus where the issuer has changed auditors in the last five years), the filer must select the document type on the list and select the "Attach File" feature to attach the first of the documents from their PC workspace or from their SEDAR workspace. The filer must then select the "Duplicate" feature and attach the second of the documents and so on. The "Other" category referred to below should not be used if there is a document type available (e.g. English and French cover letters should each be attached as a "Cover letter").

It is not necessary to attach a document to all of the document types appearing in the list. For example, if a cover letter is not required for a particular filing, the filer may omit this document type. The filer must, however, include all required documents and all required information either in the electronic cover page, a separate cover letter or another document included in the electronic filing.

If a filer is required to file a document that is not on the list of document types, the filer must select the "Other" category on the list and select the "Add Document" feature, enter a short description of the document and attach the document. The attached document will then appear on the document list with the short description assigned by the filer.

For any electronic filing made in more than one jurisdiction, the cover page information and all attached documents will be available only to the securities regulatory authorities selected as "Recipient Agencies" for purposes of the filing. Filings that are not required by a particular jurisdiction selected as a "Recipient Agency" will ordinarily not be downloaded by that jurisdiction.

Despite the fact that a document may be a supporting document for a filing in the "Securities Offerings" category for "Mutual Fund Issuers" or "Other Issuers", as applicable, if that document has previously been filed under a "Continuous Disclosure" category for "Mutual Fund Issuers" or "Other Issuers", as applicable, it is not necessary to refile the document with the filing in the "Securities Offerings" category. For example, National Policy Statement No. 1 requires annual financial statements to be filed as a supporting document with the filing of a simplified prospectus and annual information form under National Policy Statement No. 36. However, as indicated in Section 9.14(g), the annual financial statements of a mutual fund must be filed using the cover page for "Annual Financial Statements" located under the "Continuous Disclosure" category for "Mutual Fund Issuers". If this has been done previously, it is not necessary to file these annual financial statements again under the cover page for "Simplified Prospectus and Annual Information Form" located under the "Securities Offering" category for "Mutual Fund Issuers".

(n) Multiple Filings

After a filer has attached documents to a cover page for a filing, the filer can either (i) submit the filing or (ii) save it and complete one or more additional filings and submit all of the completed filings together as a multiple filing. This is done by selecting several temporary (unsubmitted) filings from the "Filing Management" screen on the SEDAR Filer Software and selecting the "Submit" feature.

A filer may include filings from any number of different electronic filers in a multiple filing.

However, multiple filings can only be made with document filings which are submitted using a cover page. New or amended filer profiles cannot be transmitted as part of a multiple filing.

(o) Pre-existing Supporting Documents

Supporting documents prepared and issued, published or distributed prior to January 1, 1997 may be filed in paper format under the exemption for pre-existing documents. In this case, an electronic copy of SEDAR Form 4 must be attached to the relevant document type in lieu of the supporting document to be filed in paper format. The exemption for pre-existing documents is discussed in greater detail in Section 9.2.

8.4 Payment of CSA Filing Fees and SEDAR Filing Service Charges

If filing fees are payable to a securities regulatory authority in respect of a filing, payment instructions must be transmitted electronically with the electronic filing. The procedures are explained in Chapter 5.

In addition, payment instructions relating to SEDAR filing service charges payable to the filing service contractor must also be transmitted electronically at the time of the electronic filing, in the manner set out in Chapter 5. The applicable filing service charges are described in Appendix D.

8.5 Transmitting a Submission

The SEDAR system assigns every submission a unique 8-digit number. When the 8-character temporary number (SUB ##### or FOR #####) changes to a permanent 8-digit number without the SUB or FOR prefix, the submission has been received and accepted by the SEDAR system. At that point, the time stamp indicates that the filing has been successfully submitted to SEDAR, regardless of when the payment is approved or the securities regulatory authorities begin downloading and processing the filing. However, the filing will not be accepted by a securities regulatory authority unless it has been transmitted in acceptable electronic format with the required CSA filing fees.

Filing service subscribers do not have to address a filing individually to a specific department (such as Corporate Finance or Disclosure) of a securities regulatory authority. Instead, the applicable securities regulatory authority will route the filing internally to the staff member who will review it.

Filing service subscribers must check for correspondence and status of filing (e.g. whether each securities regulatory authority has received a filing) by using the "Filing Management" screen or the "Filing Status" screen in the SEDAR Filer Software. No other notification service for filing service subscribers exists in the SEDAR system.

8.6 Transmission Problems

(a) Introduction

Filers are reminded that they are legally obligated to file electronically. An adequate amount of time should be allowed for each submission. This time allotment should allow for: i) document preparation, ii) document transmission (as the time stamp occurs at the end of a successful transmission), and iii) unforeseen mishaps.

During normal operation of the SEDAR system, a number of occurrences (e.g. SEDAR network problem) may require the user to call the Help Desk of the filing service contractor for assistance and other occurrences (e.g. personal computer problem) might have to be solved by the user.

For certain occurrences, there is a "temporary hardship exemption" available if the problem is not readily correctable. The temporary hardship exemption is described in Section 3.7(a).

(b) Helpline

If an answer to a technical problem cannot be found using the User Guide or the "SEDAR Help" feature included in the SEDAR Filer Software, the user can contact the Help Desk of the filing service contractor at 1-800-219-5381. The user must identify himself or herself as a SEDAR user and the call will be handled accordingly. The Help Desk has its own procedures in place for responding to all problem calls, including a process for escalating the problem to the next level of support should the need arise. The Help Desk will inform the caller as to the status of its efforts to resolve the problem on a regular basis.

8.7 Test Filings

For purposes of testing and training, a SEDAR filing service subscriber can conduct test filings on the SEDAR system. A test filing will never be viewed or retrieved by a securities regulatory authority and will not be available in the SEDAR Filings Database. The procedures for making a test filing are the same as those for an actual filing as described in Section 8.3, with the following exceptions:

- (a) Since the filing will not be sent to a securities regulatory authority, after selecting the "Agencies" feature, the filer must only select "Test Filing" on the "Add a Recipient Agency" screen; and
- (b) To test the payment of CSA filing fees, a filer may select the "Fees" feature and the "Add/Modify" screen will appear. The filer may then select "Test Filing" in the "Agency" box and enter an amount between \$0.01 and \$1.00 in the "Amount" column in the "Filing Fees" box. When finished, the filer must select the "OK" feature and the "Summary of Filing Fees" screen will appear. If the test fee amount is correct, the filer should select the "OK" feature and return to the main cover page or the filing. When the test filing is submitted, the test fee amount will actually be processed in the manner set out in Chapter 5.

8.8 Searching Public Filings

After a filing has been created by a filer and transmitted to the SEDAR server, it will be listed on the filer's "Filing Management" screen in the "Filing Management" module of the SEDAR Filer Software. The "Filing Management" screen is where all of the filings that have been created and submitted by the filer are recorded. To view the cover page for a filing that appears on the "Filing Management" screen, the filer should select the filing to be viewed and select "Open".

To view the cover page for a filing that was created by the filer and sent to the SEDAR server and later deleted from the "Filing Management" screen of the filer, the filer can use the "Refresh List" feature of the SEDAR Filer Software to connect to the SEDAR server, obtain what was previously filed and have it listed on the "Filing Management" screen (assuming the project satisfies the criteria which the filer set for inquiries using the "Customize List" feature under the "Options" menu on the "Filing Management" screen).

A document filed in electronic format will become publicly available as soon as one of the securities regulatory authorities to which the filing has been directed changes the access level of the document from "private" to "public." Once the document has been made accessible to the public, any filing service subscriber that submits an appropriate search inquiry may locate and retrieve the document from the SEDAR Filings Database.

(a) Building Search Inquiries

A user can build a customized search inquiry using the criteria choices available in the "Search Filings" module. The inquiry can be saved or submitted to the SEDAR server. Once the inquiry

is submitted it will be saved (in case it was not already saved) and will be displayed in the list of filing inquiries every time the user opens the module. Existing inquiries can be modified and resubmitted and changes made to any existing inquiry will be saved. Once an inquiry is deleted all associated reports will also be deleted.

(b) Downloading and Retrieving Search Results

Once an inquiry is submitted, a report listing all the filings that were made public and match the search criteria will be available. Once the user opens the report, the user can select those filings that they wish to be downloaded to the user's computer. Furthermore, any filings that remain "private" but that the user is authorized to view (e.g. a filing that the user submitted) will also be listed as part of the report. The filings database report will include a list of filings displaying the name of the filer, the filing type and the date and time of the public filing listed. The user can view and print certain project details including the cover page, the list of jurisdictions where filing was made and the list of documents that were filed. One or more selected documents or the entire project can be retrieved if they are public documents or if they are the filings of the user.

Users should allow sufficient time to receive reports (as there may be a large number of filings meeting the criteria of the inquiry) and retrieve documents (as the document may be a large file).

(c) Viewing Downloaded Documents

A user can retrieve documents which have been filed previously and made publicly accessible in the SEDAR Filings Database in the SEDAR system.

Users should use the applicable software product used to format any retrieved document or an appropriate viewer for the document's format type to view and print the document.

Users who operate with older versions of word processing software products may be unable to view documents created with newer versions of word processing software products.

9 SPECIAL REQUIREMENTS FOR CERTAIN ELECTRONIC FILINGS

9.1 Correcting Errors In Electronic Filings

(a) Refiling Documents with Typographical Errors

In the electronic filing system, a filer seeking to make a correction (e.g. a typographical or similar error) to an electronic filing must refile the entire corrected document using the appropriate cover page for the filing type and a covering letter describing the correction. If the relevant document is to be made available to the public and the corrected version is filed on a timely basis before the document has actually been made publicly accessible by a securities regulatory authority, then only the corrected version of the document should be made public.

If a filer proposes to file a corrected version of a document filed previously in electronic format, the filer must select the filing on the "Filing Management" screen that they want to correct and select the "Add to a Filing" feature under the "File" pull-down menu. A cover page for the filing to be corrected will then appear. The filer must then select each of the documents types which is to be included in the corrected filing and select the "Attach File" feature and select the corrected version of the document from their personal computer workspace or SEDAR workspace.

An electronic filing that has been made available to the public in the SEDAR Filings Database may not be altered or removed from the database. Therefore, after a document filed in electronic format has been made publicly accessible by any of the securities regulatory authorities, an error

in the document may only be corrected by filing an amended version of (or an amendment to) the document which will also be made public. In this case, both the original document and the amended document will reside in the SEDAR Filings Database. Filers can request that a securities regulatory authority change the status of the original document from "public" to "private" after the amended document has been made available to the public.

(b) Filing Documents Inadvertently Omitted from Earlier Filing

If a filer has submitted a filing and later discovers that a supporting document was inadvertently omitted from that filing (e.g. a filer files a final long form prospectus and forgets to include a certified copy of a resolution of the board of directors authorizing the filing), the filer must file the omitted document type as an additional filing of the same filing subtype within the same project. Using the previous example, in order to file the certified copy of the directors' resolution, the filer must select the existing project on the "Filing Management" screen and then pull down on the "File" menu bar and select "Add to a Filing". The cover page for that project will then appear. The filer must then select the filing subtype (in this case, final long form prospectus) and attach the certified copy of the resolution and a cover letter explaining the omission if necessary. The filer should then submit the filing. The filing will then show up on the SEDAR Filings Database as a second "Final Long Form Prospectus" within the same project, but with a different submission number.

9.2 Exemption For Pre-existing Documents

The National Instrument provides that any supporting document, written correspondence or other written material relating to a document required to be filed with the securities regulatory authority in electronic format may be filed in paper format if the supporting document, written correspondence or other written material was prepared and issued, published or distributed before January 1, 1997. The form to be used in connection with the exemption for pre-existing documents is SEDAR Form 4, which is set out in Appendix N.

When the exemption for pre-existing documents is used, the document in question may be filed with the securities regulatory authorities in paper format. However, a filer using this exemption must comply, in respect of the document in question, with the paper format rules of the securities regulatory authorities which govern filings not covered by the National Instrument.

If a filing in paper format is being made under the exemption for pre-existing documents, a copy of the SEDAR Form 4 must be filed in electronic format with the electronic filing to which the exemption relates (the signature in the electronic filing must be presented in typed form rather than manual format). To file SEDAR Form 4 in electronic format, the filer must select the name of the document which is subject to the exemption from the document list on the cover page for the electronic filing and select the "Attach" feature. The filer must then select the electronic format of the SEDAR Form 4 from their PC workspace or from their SEDAR workspace. For example, if the pre-existing document being filed in paper format is a material contract made prior to January 1, 1997 that is required to be filed with a long form prospectus, the filer will select "Copies of other material contract(s)" from the document list on the applicable cover page and attach the SEDAR Form 4.

9.3 Documents Incorporated by Reference

The National Instrument provides that if an electronic filing incorporates by reference all or part of a document filed previously in paper format (e.g., Annual Information Form ("AIF") incorporated by reference in a short form prospectus), the document or part thereof incorporated by reference shall be filed in electronic format as a supporting document to the electronic filing. The National Instrument further provides, however, that this requirement does not apply to an electronic filing made by a person or company that has been an electronic filer for less than one year.

There is a document list on every cover page for an electronic filing that lists certain documents that are ordinarily required or permitted to be filed in respect of the type of filing selected. If a filer is required to file a document (or part thereof) incorporated by reference as a supporting document in circumstances where it is not on the document list, the filer must select the "Other" category on the list and select the "Add Document" feature, enter a short description of the document and attach the document. The attached document would then appear on the document list with the short description assigned by the filer.

It should be noted that if annual financial statements or AIF have been filed under the "Continuous Disclosure" categories noted in Section 9.14, it is not necessary to refile them with a prospectus if they are incorporated by reference into that prospectus.

Similarly, if an annual report and management proxy circular have been filed under the cover pages for those items located in the "Continuous Disclosure" category for "Other Issuers", it is not necessary to refile them with an AIF if they are incorporated by reference into that AIF. As noted in Section 9.14, an issuer must file its AIF and annual report as separate projects (i.e. under separate cover pages).

Electronic filers that file a Form 10K or Form 20F in lieu of an AIF through SEDAR may incorporate by reference all or part of a document that is a required exhibit to such filing if that document was previously filed in electronic format through SEDAR as part of a Form 10K or Form 20F for a previous year.

9.4 General Filings and Local Filings

There are cover pages for certain filing types that are required or permitted to be filed with the securities regulatory authorities in a number of jurisdictions. These filing types are listed under "General Filings" in the lists of filing types which appear in the SEDAR Filer Software and which are reproduced in Part I of Appendix B.

There are also cover pages for certain filing types that are only applicable in a single jurisdiction and, therefore, would ordinarily be filed only with a single securities regulatory authority. These local filing types are listed under the name of a particular local jurisdiction in the lists of filing types which appear in the SEDAR Filer Software and which are reproduced in Part I of Appendix B (e.g. British Columbia Filings", "Ontario Filings", "Quebec Filings").

In general, a local filing type should only be used if a filing appropriate to the "local" filing type is being made only in a single jurisdiction. For example, the information required to be filed under Section 115 of the regulations made under the Securities Act (Quebec) is a document type ("Information document (QC sec. 115 Reg.)") under the Quebec filing type for "Prospectus-Distribution outside Quebec (QC Sec. 12 Act)". This information should be filed using the cover page for that local filing type located under the "Securities Offerings" category for "Other Issuers".

If the filing is being made in more than one jurisdiction, it should be filed under a single filing type which is a general filing type rather than a local filing type. However, the filer should ensure that the supporting documents appropriate to the local filing type are included in the general filing. In circumstances where such supporting documents are not listed as document types under the general filing type, the filer must add the additional "local" documents to the list of documents for the general filing by selecting the "Other" category on the list and selecting the "Add Document" feature and entering a description of the local document (which would be the same description as used for the local document in the local filing type) and attach the document. The attached document would then appear on the document list for the general filing with the short description entered by the filer.

By way of example, if an issuer is filing a prospectus in more than one jurisdiction, it should use the general filing type appropriate for the issuer and the type of prospectus in the circumstances, even if the

prospectus is of a type that would also fit within a local filing type listed in the SEDAR Filer Software by one or more of the securities regulatory authorities. Therefore, a long form prospectus that is being filed in more than one jurisdiction would be filed only under the cover page for a "Long Form Prospectus" (which is a general filing type) even if the prospectus is being filed in compliance with B.C. Local Policy Statement 3-02. However, the particular supporting documents required to satisfy B.C. Local Policy Statement 3-02 must be filed under the "Long Form Prospectus" cover page in the manner described above.

9.5 Civil Liability Documents - Certificate of Authentication

The National Instrument also provides that no prospectus, take-over bid circular, issuer bid circular, directors' circular, officers' circular, annual information form for a mutual fund, or an amendment or supplement to any of these documents, that contains a certificate signed by a person or company, shall be filed in electronic format unless that person or company has manually signed a Certificate of Authentication on SEDAR Form 6. An electronic filer that makes an electronic filing of the type indicated must file the manually signed Certificate of Authentication with the SEDAR filing service contractor within three days after the electronic filing is made. A Certificate of Authentication is not required for a preliminary or pro forma prospectus. (Signatures in reports, consents and other material contained in, forming part of, or accompanying any of, the abovementioned documents do not have to be confirmed by a Certificate of Authentication.) The Certificate of Authentication can be delivered to any office of the filing service contractor in Montreal, Toronto, Calgary or Vancouver. The addresses of those offices are as follows:

Montreal
600, boulevard de Maisonneuve Ouest
Bureau 310
Montréal, Québec
H3A 3J2
Office: (514) 848-1010
Fax: (514) 848-9379

Toronto
85 Richmond Street West
Toronto, Ontario
M5H 2C9
Corporate Office: (416) 365-8400
Toronto Branch: (416) 365-8451
Fax: (416) 365-9194

Calgary
Suite 630
300 Fifth Avenue South West
Calgary, Alberta
T2P 3C4
Office: (403) 265-7577
Fax: (403) 269-2474

Vancouver
900 West Hastings Street
6th Floor
Vancouver, B.C.
V6C 1E5
Office: (604) 685-3705
Fax: (604) 685-4557

9.6 Cross-Reference Sheets

If a cross-reference sheet is required to be filed as a supporting document in respect of an electronic filing, the cross-reference sheet must refer to the relevant headings and sub-headings where the prescribed information is located in the principal document and not to any page numbers, since the pagination of the document from a viewer's perspective may be different from that of the filer if a different software application is being used to view the document.

9.7 Blacklined Documents

Applicable securities legislation or securities directions require that certain documents filed with the securities regulatory authorities be "blacklined" to reflect changes made to a document filed previously. Electronic filers must file a blacklined copy of a document in electronic format through SEDAR if the applicable securities legislation or securities directions requires the filing of a blacklined copy of a document. Filers may create blacklined copies of electronic filings either in manual form using word

processing software or in automated form using document comparison software, provided that the "blacklined" copy of the revised document reasonably identifies any material changes to the previously filed document.

A blacklined copy of a document filed through SEDAR should be submitted using the appropriate document type listed under the relevant filing type or filing subtype. For example, there is a document type for "Blacklined pro forma simplified prospectus" listed under the "Pro Forma" filing subtype on the cover page for "Simplified Prospectus and Annual Information Form" located under the "Securities Offering" category for "Mutual Fund Issuers". If there is no appropriate document type listed under a filing type or filing subtype, then the "Other" document type should be used to attach the blacklined copy of the document and the document should be described as "Blacklined (insert document name)".

9.8 Applications or Requests for Exemptive Relief in Respect of a Prospectus

The National Instrument provides that an electronic filer may file an application or request for exemptive relief from, or approval under, the securities legislation in electronic format if:

- (a) the application or request relates to a prospectus filed or to be filed in electronic format; and
- (b) the exemptive relief or approval being sought is reasonably required to facilitate a distribution of securities to which the prospectus relates.

Such applications must be assembled and transmitted using the cover page for "Exemptions and Other Applications - in connection with a Prospectus Filing" located in the "Exemptions and Other Applications" category for "Mutual Fund Issuers" or "Other Issuers", as applicable.

9.9 Technical Reports - Oil and Gas Issuers

The National Instrument provides that an oil and gas report that is prepared and filed as a supporting document, shall not be filed in electronic format, except for any part that is a summary of the report. This requirement is intended to deal with oil and gas reports filed in accordance with National Policy Statement No. 2-B which tend to be relatively voluminous and, therefore, are difficult and costly to prepare and transmit in electronic format.

9.10 Simplified Prospectus and Annual Information Form for Several Mutual Funds

Where one simplified prospectus and annual information form is used to qualify the mutual fund securities of more than one mutual fund, the simplified prospectus and annual information form must be filed using the cover page for "Simplified Prospectus and Annual Information Form" located under the "Securities Offering" category for "Mutual Fund Issuers". This cover page has space to list all of the mutual funds whose securities are qualified by the filing. In this situation, SEDAR filing service charges are only payable in respect of the combined filing and not in respect of each mutual fund.

9.11 Preliminary Prospectus and Pro forma Prospectus

(a) Combined Initial Mutual Fund Offering and Continued Mutual Fund Offering

National Policy Statement No. 36 provides that, prior to the filing of a simplified prospectus, the mutual fund shall file either a preliminary simplified prospectus in the case of an initial offering of mutual fund securities or a pro forma (or renewal) simplified prospectus in the case of an offering of mutual fund securities that is being continued. Where a single annual information form and a single simplified prospectus are used to qualify the distribution of securities of more than one mutual fund and it is desired at the time of filing the pro forma simplified prospectus relating to a

continued offering of mutual fund securities to include the securities of a mutual fund which have not been previously qualified for distribution, it is permissible to include the securities of such mutual fund in a pro forma simplified prospectus relating to the continued offering, provided that such pro forma simplified prospectus is identified in the manner provided in NPS 36 as being a preliminary simplified prospectus in respect of the securities of the new mutual fund and as a pro forma simplified prospectus in respect of the securities of the mutual fund(s) in respect of which it is a pro forma simplified prospectus.

For purposes of electronic filings through SEDAR, if the same offering documents are used to qualify both a continuing offering of securities of the existing mutual funds and a new offering of securities of another mutual fund (with a legend so indicating), these offering documents must be filed as part of the same project using the cover page for the "Preliminary Simplified Prospectus" filing subtype in respect of the mutual fund whose securities had not been previously qualified for distribution and in respect of the mutual funds whose offerings are being continued. A cover letter should be filed as part of the filing noting that, although the prospectus is being filed using the cover page for the "Preliminary Simplified Prospectus" filing subtype, it should be treated as a pro forma simplified prospectus in respect of the mutual funds whose offerings are being continued.

(b) Initial Offering in one Jurisdiction and Continued Offering in Another Jurisdiction

A mutual fund or other issuer may offer securities as part of an initial offering in one jurisdiction and a continued offering in another jurisdiction. In this situation, the initial offering would require the filing of a preliminary simplified prospectus or preliminary long form prospectus (in the case of mutual fund) and a preliminary long form prospectus (in the case of a non-mutual fund issuer). In contrast, the continued offering would require the filing of a pro forma simplified prospectus or pro forma long form prospectus (in the case of a mutual fund) and a pro forma long form prospectus (in the case of non-mutual fund issuer).

If the same prospectus is used for both the initial offering jurisdiction and the continued offering jurisdiction (with a legend so indicating), it must be filed as part of the same project using the cover page for the applicable preliminary prospectus filing subtype for purposes of both jurisdictions. A cover letter should be filed as part of the filing noting that, although the prospectus filed using the cover page for the applicable preliminary prospectus filing subtype, it should be treated as a pro forma simplified prospectus in respect of the continued offering jurisdiction.

9.12 Expedited Review Of Short Form Prospectuses And Renewal AIF's

The Canadian securities regulatory authorities have entered into a Memorandum Of Understanding ("MOU") setting out procedures to be followed to obtain expedited review of short form prospectuses and renewal annual information forms filed by POP issuers. All capitalized terms appearing in quotes in this section have the meanings ascribed to those terms in the MOU.

Electronic filers may avail themselves of these expedited review procedures by complying with the MOU, except that electronic filers may file the "Preliminary Materials" and the "Final Filing Materials" with all applicable "Participating Jurisdictions" contemporaneously with the filing of such materials with the "Designated Jurisdiction". In order to identify a particular securities regulatory authority as "Designated Jurisdiction" for the purposes of the MOU, the filer must select the box in the "Principal" column next to the agency name on the "Recipient Agencies" screen. The filer should also request expedited review in its cover letter, if any.

While it will still be necessary to file the "Undertaking" in accordance with the MOU, the electronic filing of the "Final Filing Materials" with the applicable "Participating Jurisdictions" contemporaneously through SEDAR will constitute compliance with the "Undertaking".

It is noted that the definition of "Facsimile" refers to an "other form of electronic communication". Consequently, any document filed by an electronic filer or issued by a securities regulatory authority that is filed or issued in electronic format through SEDAR will constitute a "Facsimile" within the meaning of the MOU.

9.13 Going Private Transaction Filings and Related Party Transaction Filings

In certain jurisdictions there are special filings required in connection with "going private transactions" and "related party transactions". To the extent applicable, a document relating to a going private transaction or a related party transaction shall be filed using the cover page for the general filing type appropriate to the document. For example, a notice of meeting, a management proxy/information circular and form of proxy relating to a going private transaction or a related party transaction would be filed using the cover page for the "Management Proxy Materials" located under the "Continuous Disclosure" category for "Other Issuers".

If there is no other applicable filing type for the particular document, then the document should be filed using the cover page for "Going Private Transaction Filings" or "Related Party Transaction Filings", as applicable, located under the "Going Private/Related Party Transactions" category for "Other Issuers".

Issuers often prepare (and may continue under SEDAR to prepare) management proxy/information circulars which contain, as appendices, certain documents (such as formal valuations and prior valuations) required to be filed in certain jurisdictions in connection with a going private transaction or a related party transaction. If there is a separate filing requirement relating to the document or disclosure item and the document or disclosure item is not listed as a document type under the "Management Proxy Materials" filing type, then such document or disclosure item must also be filed separately in the SEDAR system using the cover page for "Going Private Transaction Filings" or "Related Party Transaction Filings", as applicable, located under the "Going Private and Related Party Transactions" category for "Other Issuers".

9.14 Annual Information Forms, Management's Discussion and Analysis and Future-Oriented Financial Information, Annual and Interim Reports, Annual and Interim Financial Statements

(a) General

An electronic filer that is a reporting issuer must file continuous disclosure documents using the appropriate cover page under the "Continuous Disclosure" category of filings for mutual funds or other reporting issuers, as applicable. Reporting issuers often prepare and disseminate annual reports to securityholders which contain the issuer's annual financial statements, management's discussion and analysis of financial condition and results of operations ("MD&A") and, if required, future-oriented financial information. For purposes of SEDAR, if there is a separate requirement to file a particular document or particular disclosure material, the document or other disclosure material must be filed separately in the SEDAR system using an appropriate cover page for the particular filing type or subtype and paying any applicable CSA filing fees for that filing type or subtype. The above-mentioned filing types, including the annual report, are located under the "Continuous Disclosure" categories for "Mutual Fund Issuers" and "Other Issuers", as applicable.

Specifically, the following documents (if they are required to be filed) must be filed as separate projects (i.e. under separate cover pages) as described in greater detail in the subsections below:

- (i) Annual Information Forms,
- (ii) MD & A (annual),
- (iii) Annual and Interim Reports to Securityholders, and
- (iv) Annual and Interim Financial Statements.

(b) Annual Information Forms

(i) Mutual Funds

An annual information form ("AIF") for a mutual fund under National Policy Statement No. 36 must be filed using the cover page for "Simplified Prospectus and Annual Information Form" located under the "Securities Offerings" category for "Mutual Fund Issuers".

Where disclosure for more than one mutual fund is contained in the AIF, the procedure to be followed for listing the relevant mutual funds is set out in Section 9.10.

(ii) POP Issuers

An AIF that is submitted for filing by a POP issuer under National Policy Statement No. 47 must be filed using the cover page for "Annual Information Form" located under the "Securities Offerings" category for "Other Issuers".

POP issuers that file an SEC Form 10K or Form 20F in lieu of an AIF shall:

- (A) in the case of an Initial AIF or a Renewal AIF, use the document types for "Annual report on Form 10-K" or "Annual report on Form 20-F" listed under the "Initial Annual Information Form" and "Renewal Annual Information Form" filing subtypes, respectively, on the cover page for "Annual Information Form (NPS 47)" located under the "Securities Offerings" category for "Other Issuers"; and
- (B) in the case of a Revised AIF, use the document type for "Revised annual information form" listed under the "Revised Annual Information Form" filing subtype on the cover page for "Annual Information Form (NPS 47)" located under the "Securities Offerings" category for "Other Issuers".

As noted in Section 9.3, electronic filers that file a Form 10K or Form 20F in lieu of an AIF may omit an exhibit to that Form 10K or Form 20F if the exhibit is incorporated by reference from a Form 10K or Form 20F for a previous year that included the exhibit and that was filed in electronic format through SEDAR.

(iii) Non-POP Issuers

An AIF that is required to be filed by a non-POP issuer under the requirements of one or more jurisdictions must be filed using the cover page for "Annual Information Form (Non-POP Issuers)" located under the "Continuous Disclosure" category for "Other Issuers".

(c) Annual MD&A

All POP issuers and certain non-POP issuers are required to incorporate by reference or reproduce annual MD&A disclosure in an AIF. In many cases, this MD&A disclosure is required to be sent to securityholders with the issuer's annual audited financial statements. If an electronic filer is required to prepare and file annual MD&A disclosure, it must file this disclosure in

electronic format through SEDAR as a separate project using the cover page for "MD&A" located under the "Continuous Disclosure" category for "Other Issuers".

(d) Quarterly MD&A

Although there is no requirement to prepare and file quarterly MD&A, some reporting issuers prepare and send to their securityholders quarterly MD&A disclosure as part of a quarterly report. In such circumstances, the quarterly report, including the quarterly MD&A disclosure, may be required to be filed pursuant to applicable securities legislation. There is no specific filing type for quarterly reports or quarterly MD&A. Accordingly, a quarterly report containing quarterly MD&A disclosure that is required to be filed because it has been sent to securityholders should be filed by selecting the "Other" document type on the cover page for "Interim Financial Statements" located under the "Continuous Disclosure" category for "Mutual Fund Issuers" or "Other Issuers", as applicable.

(e) Annual Reports

(i) Mutual Funds

Mutual Funds that have sent an annual report to their securityholders must assemble and transmit the filing, where required, using the cover page for "Annual Report" located under the "Continuous Disclosure" category for "Mutual Fund Issuers".

(ii) Other Issuers

Other reporting issuers that have sent an annual report to their securityholders must assemble and transmit the filing, where required, using the cover page for "Annual Report" located under the "Continuous Disclosure" category for "Other Issuers".

(f) Quarterly Reports To Securityholders

(i) Mutual Funds

Mutual Funds that have sent a quarterly report to their securityholders must assemble and transmit the filing, where required, by selecting the "Other" document type on the cover page for "Interim Financial Statements" located under the "Continuous Disclosure" category for "Mutual Fund Issuers".

(ii) Other Issuers

Other reporting issuers that have sent a quarterly report to their securityholders must assemble and transmit the filing, where required, by selecting the "Other" document type on the cover page for "Interim Financial Statements" located under the "Continuous Disclosure" category for "Other Issuers".

(g) Financial Statements

(i) Annual or Interim Financial Statements

Annual financial statements and interim financial statements must be filed using the cover page for "Annual Financial Statements" and "Interim Financial Statements", respectively, located under the "Continuous Disclosure" category for "Mutual Fund Issuers" and "Other Issuers", as applicable.

(ii) Draft Financial Statements

If draft financial statements are being submitted as part of an existing project (e.g. draft financial statements being filed with a second response letter in a prospectus filing), the filer would use the "Formal Correspondence" screen in the SEDAR Filer Software. The filer would select the project on the "Filing Management" screen and then pull down on the "File" menu bar and select "Add To A Filing" and then select "Formal Correspondence." The "Formal Correspondence" screen would then appear. The screen contains a list of document types to be attached. The filer would select "Other Correspondence" on the list and select the "Add Document" feature, enter a description of the document (e.g. "Attachment Second Response Letter") and attach the document. The attached document would then appear on the document list with the short description assigned by the filer.

If draft financial statements are being submitted as part of pre-filing correspondence (i.e., correspondence submitted before the filing of a preliminary prospectus or other document), then they must be submitted in paper format only (see discussion in Section 10.3(e)).

9.15 Press Releases and Material Change Reports

If an electronic filer experiences a material change that creates a legal obligation to file a press release and, in certain jurisdictions, a material change report, the press release issued in respect of the material change must be filed using the cover page for "Press Releases" located in the "Continuous Disclosure" category for "Mutual Fund Issuers" or "Other Issuers", as applicable. Filers must then select the document type "Press Release."

The material change report (which often has a copy of the press release attached) must be filed as a separate filing using the cover page for "Material Change Filings" located in the "Continuous Disclosure" category for "Mutual Fund Issuers" or "Other Issuers", as applicable. Filers must then select the document type "Material Change Report."

Other press releases that are required to be filed electronically must also be filed using the cover page for "Press Releases" located in the "Continuous Disclosure" category for "Mutual Fund Issuers" or "Other Issuers", as applicable. Other press releases that are subject to these requirements include the following:

- (a) press releases issued under National Policy Statement No. 31;
- (b) press releases required to be filed in British Columbia and Ontario under National Policy Statement No. 51;
- (c) press releases that are required to be issued under Ontario Securities Commission Policy No. 5.2; and
- (d) press releases that are required to be issued or filed in connection with related party transactions.

Despite the foregoing, press releases filed by a third party in respect of an issuer that is an electronic filer are subject to the following requirements:

- (a) press releases issued by a third party under the "early warning" reporting requirements must be filed in the manner set out in Section 9.22; and

- (b) press releases issued by a third party in connection with a take-over bid circular or notice of change or variation filed by that third party must be filed in the manner set out in Section 9.20(b).

9.16 Documents Previously Sent to Security Holders

Except for documents that are specifically identified in the SEDAR Filer Software, documents that are being filed electronically with a securities regulatory authority solely pursuant to a requirement to file documents sent by an issuer to its securityholders, must be filed using the cover page for "Other Filings" located in the "Continuous Disclosure" category for "Mutual Fund Issuers" or "Other Issuers", as applicable.

9.17 Documents Previously Filed with Foreign Agencies and Stock Exchanges

Except for documents that are specifically identified in the SEDAR Filer Software, documents that are being filed solely pursuant to a requirement to file documents filed with a governmental agency or stock exchange in another jurisdiction, must be filed using the cover page for "Other Filings" located in the "Continuous Disclosure" category for "Mutual Fund Issuers" or "Other Issuers", as applicable.

9.18 Management Proxy Materials

The "Management Proxy Materials" filing type contains document types for "Notice of Meeting" and "Management Proxy Information Circular". Although some issuers circulate these documents to security holders as a combined document, Section 7.2(a) requires that each document is being transmitted as part of an electronic filing must be prepared as a separate electronic file.

9.19 Notice of Securityholders' Meeting and Record Date

A notice of meeting and record date under National Policy Statement No. 41 must be filed by selecting the "notice of meeting and record date" document type on the cover page for the "Management Proxy Materials" filing type located under the "Continuous Disclosure" category for "Mutual Fund Issuers" or "Other Issuers", as applicable.

9.20 Third Party Filings - Take-over Bid Filings - Duplicate Filing Requirement

(a) General

All documents that are required to be filed under the filing type named "Take-over Bid Filings" must be filed under two separate cover pages, namely the cover page for "Take-over Bid Filings - Offeree" and the cover page for "Take-over Bid Filings-Offeree". This is required to ensure that the documents are recorded in the SEDAR Filings Database against both the offeree and the offeror. It is anticipated that this requirement will be eliminated when the next major revision to the SEDAR Filer Software is released. Only one set of CSA filing fees and SEDAR filing service charges is required in connection with these filings.

(b) Filings by Offeror

An offeror that is filing a take-over bid circular or notice of change or variation in respect of a take-over bid must file these documents and any supporting documents under the cover page for "Take-over Bid Filings - Offeree" and the cover page for "Take-over Bid Filings - Offeror".

If a third party is required to file a press release in connection with a take-over bid circular or notice of change or variation filed by that party in respect of a take-over bid, the filer must select the "other" category on the document list under the cover page for "Take-over Bid Filings -

Offeree" and the cover page for "Take-over Bid Filings - Offeror". In each case, the filer must then select the "Add Document" feature, enter a short description of the press release and attach the press release. The attached press release would then appear on the document list with the short description assigned by the filer.

When using the cover page for "Take-over Bid Filings - Offeree", the offeror must select the "List" feature on the cover page and view the "Issuer Name" field to obtain the name of the offeree (i.e. the target of the takeover bid). When using the cover page for "Take-over Bid Filings - Offeror", the offeror must select the "List" feature and view the "Issuer Name" field to obtain the name of the offeror. This process of dual filing will ensure that the filing is recorded both against the target issuer and the offeror issuer in the SEDAR Filings Database. This is particularly important in the case of a securities exchange take-over bid where the take-over bid circular is, in effect, a prospectus of the offeror.

The filing of take-over bid documents in duplicate has the effect of creating two projects in the SEDAR system, one for the offeror and one for the offeree. A notice of change or variation in respect of the take-over bid and any supporting documents would also be filed twice, as part of each project.

(c) Filings by Directors or Officers of Offeree

(i) Directors' Circular

Where the directors of an issuer that is the target of a take-over bid are required or permitted to file a directors' circular in respect of a take-over bid, such filings shall be assembled electronically using the SEDAR Filer Software and transmitted electronically to the SEDAR server by the offeree (i.e. the target of the take-over bid) on behalf of the directors. Such an offeree (or a filing agent acting on its behalf) must file these filings and any supporting documents under two separate cover pages, namely the cover page for "Take-over Bid Filings - Offeree" and the cover page for "Take-over Bid Filings - Offeror". In both cases, after selecting the appropriate cover page, the filer would select the filing subtype "Directors' Circular".

When using the cover page for "Take-over Bid Filings - Offeree", the filer must select the "List" feature on the cover page and view the "Issuer Name" field to obtain the name of the offeree. When using the cover page for "Take-over Bid Filings - Offeror", the filer must select the "List" feature and view the "Issuer Name" field to obtain the name of the offeror. This process of dual filing will ensure that the filing is recorded both against the target issuer and the offeror issuer in the SEDAR Filings Database.

The dual filing of a directors' circular creates two projects in the SEDAR system, one for the offeror and one for the offeree. A follow-up directors' circular, in response to a notice of change or variation filed in respect of the same take-over bid, would also be filed twice, as part of each project.

(ii) Individual Director's or Officer's Circular

Where individual directors or officers are required or permitted to file individual director's or officer's circulars in respect of a take-over bid, such filings shall be assembled electronically using the SEDAR Filer Software

and transmitted electronically to the SEDAR server by the director or officer in question or a filing agent acting on its behalf. In this case, the filer must submit these filings and any supporting documents under two separate cover pages, namely the cover page for

"Take-over Bid Filings - Offeree" and the cover page for "Take-over Bid Filings - Offeror". In both cases, after selecting the appropriate cover page, the filer must select the filing subtype "Director's or Officer's Circular (Individual)".

When using the cover page for "Take-over Bid Filings - Offeree", the filer must select the "List" feature on the cover page and view the "Issuer Name" field to obtain the name of the offeree. When using the cover page for "Take-over Bid Filings - Offeror", the filer must select the "List" feature and view the "Issuer Name" field to obtain the name of the offeror. This process of dual filing will ensure that the filing is recorded both against the target issuer and the offeror issuer in the SEDAR Filings Database.

The dual filing of an individual director's or officer's circular creates two projects in the SEDAR system, one for the offeror and one for the offeree. A follow-up circular of the same individual, in response to a notice of change or variation filed in respect of the same take-over bid, must also be filed twice, as part of each project.

(d) Official Document and CSA Filing Fees and SEDAR Filing Service Charges

The securities regulatory authorities will recognize the documents in the filing under the cover page for "Take-over Bid Filings - Offeree" as the official version of the documents. No CSA filing fees and SEDAR filing service charges are payable by the filer in connection with the filing made under the cover page for "Take-over Bid Filings - Offeror".

9.21 Third Party Filings - Exempt Take-over Bid Filings

If a third party that is an electronic filer is required to file exempt take-over bid filings, such filings must be made using the cover pages for "Exempt Take-over Bid Filings" located in the "Third Party Filers" category.

A filer making this type of filing must select the "List" feature on the cover page and view the "Issuer Name" field to obtain the name of the reporting issuer. The third party filer must not select its own name in the "Issuer Name" field even where the third party filer itself is an issuer of securities.

9.22 Third Party Filings - Securities Acquisition Filings

If a third party that is an electronic filer is required to file a news release and report under the "early warning" reporting system, such filings must be made using the cover page for "Securities Acquisition Filings (Early Warning)" located in the "Third Party Filers" category and selecting either the filing subtype "Press Release" or "Early Warning Report", respectively. Although the news release and report are filed under separate filing subtypes, they must be filed as part of the same project.

A filer making this type of filing must select the "List" feature on the cover page and view the "Issuer Name" field to obtain the name of the reporting issuer. The third party filer must not select its own name in the "Issuer Name" field even where the third party filer itself is an issuer of securities.

9.23 Third Party Filings - Proxy Solicitation Materials

If a third party that is an electronic filer is required to file proxy solicitation materials, such filings must be made using the cover page for "Proxy Solicitation Materials" located in the "Third Party Filers" category.

A filer making this type of filing must select the "List" feature on the cover page and view the "Issuer Name" field to obtain the name of the reporting issuer. The third party filer must not select its own name in the "Issuer Name" field even where the third party filer itself is an issuer of securities.

9.24 Special Transitional Procedures For Shelf Prospectuses and Other Filings

The phase-in schedule in Appendix B to the National Instrument provides, by way of a note to the schedule, that the requirement to commence making electronic filings on and after a particular phase-in date does not apply to documents that are being filed in support, or otherwise in furtherance, of a previous filing made in paper format. The footnote to the phase-in schedule indicates, by way of example, that a final prospectus filed on or after a particular phase-in date in respect of a preliminary prospectus filed in paper format prior to that date, must be filed in paper format as well.

This requirement must be applied on a similar basis to shelf prospectuses filed under National Policy Statement No. 44 and other filings that have continuing effectiveness. Accordingly, in the case of a shelf prospectus, despite the fact that the phase-in date for electronic filing of prospectuses has passed, if the shelf prospectus was filed prior to the particular phase-in date in paper format, any supplement, amendment or other document filed in furtherance of the shelf prospectus must also be filed in paper format.

10 MANAGEMENT OF ELECTRONIC FILINGS AFTER TRANSMISSION AND CORRESPONDENCE USING SEDAR

10.1 Introduction

(a) General

This chapter applies to electronic filings other than filer profiles or amendments to filer profiles.

After a filing has been transmitted electronically to the SEDAR server, the securities regulatory authorities which were designated in the cover page information will ascertain that the filing has been submitted to the SEDAR server after they next connect to the SEDAR server to check for new filings. The appropriate analysts or other individuals at the securities regulatory authorities will then review the filing and download any documents that were attached to the cover page and that need to be reviewed by the securities regulatory authority.

(b) Formal Correspondence

The securities regulatory authorities will use the SEDAR system to send correspondence to the filer who sent the electronic filing. Filers must respond to this correspondence by using the "Formal Correspondence" screen in the SEDAR Filer Software. Receipts for prospectuses and comment letters will be sent to filers by a securities regulatory authority using this screen. After a receipt of a comment letter, filers must send their response letters to the securities regulatory authority using the "Formal Correspondence" screen.

Existing practices with respect to making formal correspondence public will be maintained. Normally, formal correspondence can only be read by the filer or securities regulatory authority who sent it, the recipient and the other securities regulatory authorities who received the original filing unless the securities regulatory authority makes a formal correspondence document a publicly accessible document.

(c) Informal Correspondence

E-mail must not be used to file documents or to submit correspondence that is intended to be formal or part of the files of the securities regulatory authorities. If a filer sends E-mail messages to a securities regulatory authority containing material which would normally be considered to be formal correspondence, the securities regulatory authority will ask the filer to resend the material using the "Formal Correspondence" screen. Users should be aware that, because E-mail does

not relate to an existing project, it may be given a lower priority for response by a securities regulatory authority than formal correspondence.

SEDAR E-mail is described in Section 4.12(b).

10.2 Status Tracking

(a) General

The SEDAR system allows the securities regulatory authorities to arrange for automatic downloading of some or all of the documents filed electronically via the SEDAR system. Alternatively, securities regulators may download electronic filings on a manual basis. A filing service subscriber that has submitted the electronic filing is able to monitor both the completion of the transmission to the SEDAR server as well as the downloading of the electronic filing by the securities regulatory authorities to which it has been directed. This is facilitated using a status tracking function which requires the electronic filer to access the SEDAR server for an updated status report.

A filer is also able to determine when its particular filing has been made accessible to the public by using the "Open Issuer Submission", "Open General Mutual Funds Submission", "Open Mutual Funds Submission" or "Open General Submission" screens in the "Filing Management" module of the SEDAR Filer Software, depending on the category of filer and category of filing, and by viewing the "Access" column on those screens.

Given the limited formatting requirements for electronic filings, the SEDAR system does not verify electronically that the filing conforms to the electronic formatting requirements set out in the National Instrument and the SEDAR Filer Manual. In addition, although the SEDAR electronic filing process requires a filing service subscriber to authorize payment of the requisite CSA filing fees at the time of transmission of an electronic filing, the SEDAR system does not verify that the amount of filing fees authorized for payment to any securities regulatory authorities is correct. As a result except for messages relating to transmission errors, the SEDAR system does not issue any electronic error messages or otherwise confirm compliance with electronic formatting requirements or payment of requisite filing fees.

Although the filing service contractor has staff available to assist filers in making electronic filings and to address issues relating to electronic transmission problems, staff of the filing service contractor or applicable securities regulatory authorities will not ordinarily respond orally or in writing to any inquiries as to whether an electronic filing has been received by the SEDAR server or downloaded by the securities regulatory authorities to which it has been addressed. Receipts and other confirmations of acceptance issued by the securities regulatory authorities in respect of electronic filings will generally be transmitted electronically to the SEDAR server and the filer must regularly use the "Refresh List" feature in the "Filing Management" module of the SEDAR Filer Software to ascertain the status of its filings.

In general, a filing service subscriber will be able to determine whether an electronic filing has been received by remaining connected and using the "Refresh List" feature or by reconnecting to the SEDAR server following transmission of an electronic filing and by monitoring its status using the status tracking function. This function provides confirmation that the electronic filing has been received by the securities regulatory authorities and, where appropriate, that the electronic filing has been accepted or that a receipt has been issued. A filer can open the submission and look at the access level of each of the documents that have been filed. As well, a filer may submit a database search request and retrieve the electronic filing to confirm that the documents submitted electronically were in fact properly transmitted and received by the SEDAR system.

(b) Status Details

A filing service subscriber can check the status of a project by using the "Filing Status" screen in the "Filing Management" module in the SEDAR Filer Software. To use the project status function, a filer must first either select the "Refresh List" feature on the "Filing Management" screen or pull down on the "File" menu bar and select "Refresh List". The "Refresh List" feature will update the "Filing Management" screen to reflect what is on the SEDAR server, including any recent actions taken by the applicable securities regulatory authorities. The filer should then select the relevant project on the "Filing Management" screen and then select the "Status Details" feature or pull down on the "View" menu and select "Status Details". The "Filing Status" screen will then appear.

The "Filing Status" screen will show one of the following for each project that has been electronically filed using the SEDAR system:

- | | | |
|---------------------------------------|---|---|
| Filed with SEDAR | - | The filing has been successfully uploaded to the server. |
| Received by Commission | - | The securities regulatory authority has successfully downloaded the filing. |
| Issued Preliminary Receipt | - | The securities regulatory authority has issued a receipt for a preliminary prospectus via formal correspondence. |
| Sent Notice of Filing(NPS 47) | - | The securities regulatory authority has sent a notice of acceptance for filing of a renewal annual information form under Section 5.2(1) of National Policy Statement No. 47 via formal correspondence. |
| Sent Notice of Review (NPS 47) | - | The securities regulatory authority has sent a notice of review of a renewal annual information form under Section 5.2(6)(a) or (b) of National Policy Statement No. 47 via formal correspondence. |
| Under Review | - | The securities regulatory authority is reviewing the filing. Although this status may be used for any filing type or subtype, it will be used most frequently with filings requiring an approval or other form of clearance from a securities regulatory authority. Examples of the types of filings include prospectuses, Initial Annual Information Forms filed under National Policy Statement No. 47, amendments to prospectuses, rights offering circulars and applications. |
| Sent Objection Letter | - | The securities regulatory authority has sent an objection letter relating to a filing via formal correspondence. |
| Sent First CommentLetter | - | The securities regulatory authority (the principal jurisdiction in the case of National Policy Statement No. 1 filings) has sent the first comment letter via formal correspondence. |
| Received First | | |

- Response Letter** - The securities regulatory authority has received the filer's first response letter via formal correspondence.
- Sent Second Comment Letter** - The securities regulatory authority (the non-principal jurisdictions in the case of National Policy Statement No. 1 filings) has sent the second comment letter in respect of a particular filing (such as a preliminary prospectus filing) via formal correspondence.
- Note: All non-principal jurisdictions will send their initial comments as "Second Comment Letters".*
- Received Second Response Letter** - The securities regulatory authority has received the filer's second response letter via formal correspondence.
- Sent Subsequent Comment Letters** - The securities regulatory authority has sent subsequent comment letters via formal correspondence.
- Note: "Subsequent Comment Letter" will be used where the principal jurisdiction has more than one comment letter and where the non-principal jurisdictions have more than one comment letter.*
- Received Subsequent Response Letters** - The securities regulatory authority has received subsequent response letters from the filer via formal correspondence.
- Clear for Final** - The securities regulatory authority is satisfied with the response to its comments and is clear to receive final material, but not yet clear for the issuance of a final receipt or a notice of acceptance for filing, as the case may be.
- Not Clear for Final** - The securities regulatory authority is not satisfied with the response to its comments.
- Issued Final Receipt** - The securities regulatory authority has issued a final receipt via formal correspondence.
- Sent Notice of Acceptance for Filing** - The securities regulatory authority has sent a notice of acceptance for filing via formal correspondence.
- Sent Other Correspondence** - The securities regulatory authority has sent other correspondence via formal correspondence.
- Received Other Correspondence** - The securities regulatory authority has received the filer's other correspondence sent via formal correspondence.

Sent Refusal Letter	-	The securities regulatory authority has sent a refusal letter via formal correspondence.
Sent Draft Order	-	The securities regulatory authority has sent a draft order via formal correspondence.
Granted Relief/Approval	-	The securities regulatory authority has granted the request for relief/approval via formal correspondence. (This status will apply to applications for relief/approval that are filed in connection with a prospectus.)
Issued Exemption Order	-	The securities regulatory authority has issued an exemption order via formal correspondence.
Refused	-	The securities regulatory authority has refused to receipt or accept, as the case may be, the filing.
Withdrawn	-	The securities regulatory authority has accepted a request from the filer to withdraw the filing.
Closed	-	The securities regulatory authority has closed the file.

Furthermore, if the filing has a securities regulatory authority designated as the principal jurisdiction, then the principal jurisdiction's latest status will be indicated as the "Current General Status" on the "Filing Status" screen in the "Filing Management" module of the SEDAR Filer Software.

10.3 Correspondence With The Securities Regulatory Authorities

(a) Correspondence Within A Project - "Formal Correspondence"

(i) Formal Correspondence Screen

Correspondence related to an electronic filing is considered to be part of the same project. Such correspondence must be submitted using the "Formal Correspondence" screen in the SEDAR Filer Software.

For correspondence during the waiting period between the filing of a preliminary prospectus and the filing of a final prospectus, the securities regulatory authorities will communicate with a filer using the "Formal Correspondence" screen. Such correspondence will be accessible to all securities regulatory authorities to which the filing was submitted.

The securities regulatory authorities will be issuing formal correspondence using documents formatted in WordPerfect 5.1 or 5.2, the oldest of the accepted word processing software products. Filers who do not operate in a WordPerfect 5.1 or 5.2 format, but who do operate in another acceptable electronic format, should use their current word processing software product or a related viewer to view correspondence from securities regulatory authorities.

To send correspondence to a securities regulatory authority as part of an existing project, the filer must select the project on the "Filing Management" screen and then pull down on the "File" menu bar, select "Add To A Filing" and then select "Formal Correspondence".

The "Formal Correspondence" screen will then appear. The screen contains a list of recipients and a list of document types to be attached. The document types are:

First Response Letter - This document type is for the filer's response to the first comment letter received from a securities regulatory authority for a particular filing such as a prospectus filing;

Second Response Letter - This document type is for the filer's response to the second comment letter received from a securities regulatory authority for a particular filing such as a prospectus filing;

Subsequent Response Letter - This document type is for the Filer's response to any subsequent comment letter received from a securities regulatory authority for a particular filing such as a prospectus filing; and

Other Correspondence - This document type is for any other correspondence that a filer wants to send to a securities regulatory authority within a project.

(ii) Attaching Documents to Formal Correspondence Screen

As noted in Chapter 7, each document which is being transmitted as part of an electronic filing must be prepared as a separate electronic file.

As noted above, there is a list of document types on every "Formal Correspondence" screen that lists certain documents that are ordinarily required or permitted to be filed as formal correspondence as part of a project. The filer must select one of the document types on the list which is to be included in the filing and select the "Attach File" feature which will give the user the choice to either select a file from their PC workspace (which could include a network attached disk drive) or from their SEDAR workspace.

If a document has been attached to a cover page, it may be replaced before (but not after) the filing is transmitted. This is done by using the "Detach File" feature.

If a filer is required to file "Other Correspondence", the filer would select "Other Correspondence" on the list and select the "Add Document" feature, enter a description and date of the document (e.g. "Letter.Jan.26.96") and attach the document. The attached document would then appear on the document list with the short description assigned by the filer.

If filer is required to file an attachment with a letter (e.g. draft financial statements are being filed with a second response letter), the filer would select "Other Correspondence" on the list and select the "Add Document" feature, enter a description of the document (e.g. "Attachment Second Response Letter") and attach the document. The attached document would then appear on the document list with the short description assigned by the filer.

(b) Types of Formal Correspondence from Securities Regulatory Authorities

The types of formal correspondence that a filer would receive from a securities regulatory authority are as follows:

Preliminary Receipt - a receipt for a preliminary prospectus;

Notice of Filing (NPS 47) - a notice of acceptance for filing of a renewal annual information form under Section 5.2(1) of National Policy Statement No. 47;

Notice of Review (NPS 47) - a notice of review of a renewal annual information form under Section 5.2(6)(a) or (b) of National Policy Statement No. 47;

Objection Letter - an objection letter relating to a filing from a securities regulatory authority;

First Comment Letter - the first comment letter regarding a particular filing (such as a preliminary prospectus filing) from a securities regulatory authority (the principal jurisdiction in the case of a filing under National Policy Statement No.-1);

Second Comment Letter - the second comment letter regarding a particular filing (such as a preliminary prospectus filing) from a securities regulatory authority (the non-principal jurisdictions in the case of a filing under National Policy Statement No. 1). All non-principal jurisdictions will send their initial comments as "Second Comment Letters";

Subsequent Comment Letter - subsequent comment letters regarding a particular filing (such as a preliminary prospectus filing) from a securities regulatory authority. "Subsequent Comment Letter" will be used where the principal jurisdiction has more than one comment letter and where the non-principal jurisdictions have more than one comment letter;

Final Receipt - a receipt for a final prospectus;

Notice of Acceptance for Filing - a notice of acceptance for filing;

Draft Order - a draft order;

Relief/Approval - correspondence indicating that the securities regulatory authority has granted a request for relief/approval (this letter may be issued in respect of applications for relief/approval that are filed in connection with a prospectus);

Refusal Letter - a letter indicating that the securities regulatory authority has refused to receipt or accept the filing; and

Other Correspondence - any other correspondence from a securities regulatory authority in relation to a project.

(c) Checking for Formal Correspondence from Securities Regulatory Authorities

To check for new formal correspondence from the securities regulatory authorities, a filer must either select the "Refresh List" on the "Filing Management" screen or pull down on the "File" menu bar and select "Refresh List". The "Refresh List" feature will update the "Filing Management" screen to reflect what is on the SEDAR server, including any new formal correspondence submitted by the securities regulatory authorities. The new formal correspondence (e.g. "First Comment Letter") will then appear with a submission number and as part of an existing project on the filer's "Filing Management" screen.

To view the new formal correspondence, the filer would select the new formal correspondence item which is now listed on the "Filing Management" screen and then select the "Retrieve" feature or pull down on the "File" menu bar and select "Retrieve Submission(s)".

(d) Correspondence outside a Project

If no project exists and no document needs to be electronically submitted, a filer may correspond informally with a securities regulatory authority by using E-mail. Limitations on E-mail with securities regulatory authorities are discussed in Section 10.1(c).

(e) Pre-Filing Correspondence

Any pre-filing correspondence (i.e., correspondence submitted before the filing of a preliminary prospectus or other document) will be submitted in paper format only. For example, a letter to a securities regulatory authority requesting that a prospectus only have to include three years of historical financial statements (rather than the five years required in most jurisdictions) would be sent in paper format to the securities regulatory authority where the prospectus is to be filed. When the prospectus is eventually filed, the filer must indicate, using the designated field on the cover page, that there is a pre-filing submission on file so that this information will be known to the individual at the securities regulatory authority to which the prospectus is directed.

It should be noted, however, that certain requests made to a securities regulatory authority in advance of a filing of a preliminary prospectus (e.g., a request to have a listing statement in a preliminary prospectus) are more properly the subject of an application or request for exemptive relief in respect of a prospectus (discussed in Section 9.8).

10.4 Communication between Filing Service Subscribers

SEDAR allows an exchange of information between filing service subscribers before and after the filing is actually submitted. For example, an issuer's auditor could send correspondence or a word processing file of financial information to the issuer's counsel through the SEDAR workspace (discussed in Section 4.12(c)), if both were filing service subscribers. No cover page is required.

10.5 Official Copies and Paper Copies

For purposes of the securities legislation, securities directions or any other related purpose, the official copy of a document filed in electronic format by an electronic filer or issued or delivered in electronic format by the securities regulatory authority is the electronic format version stored electronically in SEDAR, except in Quebec where the official copy is the electronic format version downloaded and stored by the Commission des valeurs mobilières du Québec.

The filing service contractor will not provide copies or certified copies of a document which has been electronically submitted to the SEDAR system, as this function will be performed by securities regulatory authorities when required by applicable securities law.

Where a document which has been electronically submitted incorporates a document which has not been electronically submitted, copies of the incorporated document can be obtained from the appropriate securities regulatory authority.

Certificates of authentication which are sent to the filing service contractor will be kept on file by the filing service contractor and the filing service contractor will furnish any person with a copy or certified copy of such a certificate of authentication. After an appropriate number of copies have been made for its files, the filing service contractor will forward the original signed copy of the certificate of authentication to the Commission des valeurs mobilières du Québec.

As noted in Section 7.2 (f), if maps and photographs are omitted from an electronic filing, a securities regulatory authority may require the filer to submit a paper copy of the map or photograph which was omitted from the electronic filing.

It is recommended that electronic filers retain paper copies (and, where applicable, original signed copies) of the documents which have been electronically submitted to SEDAR.

To read "Appendices A-O", double click on the Acrobat Document icon to read.



Acrobat Document

APPENDICES

Appendix A:	Glossary of Terms and Abbreviations Used
Appendix B:	Categories and Types of Electronic Filings
Appendix C:	Minimum Hardware and Software Requirements for SEDAR Filings
Appendix D:	SEDAR Filing Service Charges
Appendix E:	Database Retrieval Service Charges
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	SEDAR Form 4 - Notice of Reliance on Exemption for Pre-Existing Documents
	SEDAR Form 5 - Notice of Election by Foreign Issuer (SEDAR)
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Appendix O:	Canadian Securities Regulatory Authorities - E-Mail and EDI Banking Information