

Annex E

Proposed Changes to

Companion Policy 51-102CP

Continuous Disclosure Obligations

- 1. *The changes proposed to Companion Policy 51-102CP of National Instrument 51-102 Continuous Disclosure Obligations are set out in this schedule.***
- 2. *Part 4 is changed by adding the following after section 4.3:***
 - 4.4** Predecessor and successor auditor reporting of non-compliance with change of auditor requirements – Subsections 4.11(8) and 4.11(9) of the Instrument require a predecessor and successor auditor to deliver to a regulator or, in Quebec, the securities regulatory authority, a copy of a letter sent to a reporting issuer advising a reporting issuer of its failure to comply with the change of auditor reporting requirements. “Regulator” and “securities regulatory authority” are defined in NI 14-101 – Definitions. The securities regulatory authorities will consider the notice requirement in each of these provisions of the Instrument to have been satisfied if the notice is sent to [CSA email address to be added]..
- 3. *These changes become effective on [*].***