

Schedule D-2

Amendments to Companion Policy 71-102CP *Continuous Disclosure and Other Exemptions Relating to Foreign Issuers*

1. *Companion Policy 71-102CP Continuous Disclosure and Other Exemptions Relating to Foreign Issuers is amended.*
2. *Subsection 1.2(3) is amended by replacing “Acceptable Accounting Principles, Auditing Standards and Reporting Currency” with “Acceptable Accounting Principles and Auditing Standards”.*
3. *Section 2.1 is amended*
 - (a) *in the preamble, by deleting “, other than the relief for “foreign transition issuers” in Part 6,”, and*
 - (b) *in the last paragraph, by deleting “and paragraph (d) of the definition of “foreign transition issuer” in section 6.2 of the Instrument”.*
4. *Section 4.1 is amended by replacing “Form 20 on SEDAR” with “Form 20F on SEDAR”.*
5. *Section 6.4 is amended*
 - (a) *in paragraph (a), by deleting “applicable in jurisdictions other than Alberta, British Columbia and Manitoba”, and*
 - (b) *in paragraph (c), by*
 - (i) *replacing “Multilateral” with “National”, and*
 - (ii) *deleting “or BC Instrument 52-509 Audit Committees”.*
6. *The following is added after Part 7:*

PART 8 TRANSITION

8.1 Transition

The amendments to the Instrument and this Policy which came into effect on January 1, 2011 only apply to documents required to be prepared, filed, delivered or sent under the Instrument for periods relating to financial years beginning on or after January 1, 2011..

7. *These amendments only apply to documents required to be prepared, filed, delivered or sent under National Instrument 71-102 Continuous Disclosure and Other Exemptions Relating to Foreign Issuers for periods relating to financial years beginning on or after January 1, 2011.*
8. *Despite section 7, an issuer may apply these amendments to all documents required to be prepared, filed, delivered or sent under National Instrument 71-102 Continuous Disclosure and Other Exemptions Relating to Foreign Issuers for periods relating to a financial year that begins before January 1, 2011 if the immediately preceding financial year ends no earlier than December 21, 2010 and if the issuer is relying on the exemption in section 5.3 of National Instrument 52-107 Acceptable Accounting Principles and Auditing Standards.*
9. *These amendments become effective on January 1, 2011.*