

Schedule B

**APPENDIX D
Equivalent provisions**

All references are to provisions of the *Securities Act* of the relevant jurisdiction unless otherwise noted. All references to ‘NI’ are to ‘National Instruments’. All references to ‘MI’ are to ‘Multilateral Instruments’.

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
SEDAR													NI 13-101
Marketplace operation													NI 21-101 (only Parts 6, 7 – 11, as they apply to an ATS, and 13)
Trading rules													NI 23-101 (only Parts 4 and 8 – 11)
<u>Use of client brokerage commissions</u>													<u>NI 23-102</u>
Institutional trade matching and settlement													NI 24-101 n/a NI 24-101
National registration database (NRD)													NI 31-102
<u>Registration requirements</u>													<u>NI 31-103</u> (except as noted below)
<u>Dealing representative category</u>													<u>s.2.1(1)(a) of NI 31-103</u>
													<u>s.25(1)(b)</u>

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
<u>Advising representative category</u>	<u>s.2.1(1)(b) of NI 31-103</u>												<u>s.25(3)(b)</u>
<u>Associate advising representative category</u>	<u>s.2.1(1)(c) of NI 31-103</u>												<u>s.25(3)(c)</u>
<u>Ultimate designated person registration</u>	<u>s.2.1(1)(d) of NI 31-103</u>	<u>ss.75(2)(c) and 75.1 of Securities Act and s.2.1(1)(d) of NI 31-103</u>	<u>s.27(3) of Securities Act and s.2.1(1)(d) of NI 31-103</u>	<u>Paragraph 2 of s.149 of Securities Act and s.2.1(1)(d) of NI 31-103</u>	<u>s.2.1(1)(d) of NI 31-103</u>	<u>s.87 of Securities Act and s.2.1(1)(d) of NI 31-103</u>	<u>ss.26(2)(c) and 26.1 of Securities Act and s.2.1(1)(d) of NI 31-103</u>	<u>s.87 of Securities Act and s.2.1(1)(d) of NI 31-103</u>	<u>s.87 of Securities Act and s.2.1(1)(d) of NI 31-103</u>	<u>s.87 of Securities Act and s.2.1(1)(d) of NI 31-103</u>	<u>s.25(5)</u>		
<u>Chief compliance officer registration</u>	<u>s.2.1(1)(e) of NI 31-103</u>	<u>ss.75(2)(c) and 75.1 of Securities Act and s.2.1(1)(e) of NI 31-103</u>	<u>s.27(3) of Securities Act and s.2.1(1)(e) of NI 31-103</u>	<u>Paragraph 2 of s.149 of Securities Act and s.2.1(1)(e) of NI 31-103</u>	<u>s.2.1(1)(e) of NI 31-103</u>	<u>s.87 of Securities Act and s.2.1(1)(e) of NI 31-103</u>	<u>ss.26(2)(c) and 26.1 of Securities Act and s.2.1(1)(e) of NI 31-103</u>	<u>s.87 of Securities Act and s.2.1(1)(e) of NI 31-103</u>	<u>s.87 of Securities Act and s.2.1(1)(e) of NI 31-103</u>	<u>s.87 of Securities Act and s.2.1(1)(e) of NI 31-103</u>	<u>s.25(6)</u>		

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
<u>Dealing representative of a mutual fund must be approved person</u>	<u>s.3.15(2) of NI 31-103</u>				<u>n/a</u>	<u>s.3.15(2) of NI 31-103</u>							
<u>Employment, partnership or agency relationship ends</u>						<u>s.6.1 of NI 31-103</u>						<u>s.29(3)</u>	
<u>Suspension of IROC approval for individual</u>						<u>s.6.2 of NI 31-103</u>						<u>s.29(1), paragraph 3</u>	
<u>Suspension of MFDA approval for individual</u>	<u>s.6.3 of NI 31-103</u>				<u>n/a</u>	<u>s.6.3 of NI 31-103</u>						<u>s.29(1), paragraph 3</u>	
<u>Sponsoring firm suspended</u>						<u>s.6.4 of NI 31-103</u>						<u>s.29(2)</u>	
<u>Revocation of a suspended registration – individual</u>						<u>s.6.6 of NI 31-103</u>						<u>s.29(5)</u>	

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
<u>Exception for individuals involved in a hearing</u>	<u>s.6.7 of NI 31-103</u>												<u>s.29(6)</u>
<u>Dealer and underwriter categories</u>	<u>s.7.1(1) of NI 31-103</u>												<u>s.26(2)</u>
<u>Adviser categories</u>	<u>s.7.2(1) of NI 31-103</u>												<u>s.26(6)</u>
<u>Investment fund manager category</u>	<u>s.7.3 of NI 31-103</u>												<u>s.25(4)</u>
<u>MFDA membership for mutual fund dealers</u>	<u>s.9.2 of NI 31-103</u>			<u>n/a</u>		<u>s.9.2 of NI 31-103</u>							
<u>Suspension or revocation of IROC membership</u>	<u>s.10.2 of NI 31-103</u>												<u>s.29(1) paragraph 2</u>
<u>Suspension of MFDA firm membership</u>	<u>s.10.3 of NI 31-103</u>			<u>n/a</u>		<u>s.10.3 of NI 31-103</u>							<u>s.29(1), paragraph 2</u>
<u>Revocation of a suspended registration – firm</u>	<u>s.10.5 of NI 31-103</u>												<u>s.29(5)</u>

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
<u>Exception for firms involved in a hearing</u>	<u>s.10.6 of NI 31-103</u>												<u>s.29(6)</u>
<u>Provide records to regulator</u>	<u>s.11.6(1)(c) of NI 31-103</u>												<u>s.19(3)</u>
<u>Insurance – scholarship plan dealer only</u>	<u>s.12.3 of NI 31-103</u>			<u>n/a</u>		<u>s.12.3 of NI 31-103</u>							
<u>Complaint handling</u>	<u>s.13.15 of NI 31-103</u>			<u>s.168.1.1 of Securities Act and s.13.15 of NI 31-103</u>		<u>s.13.15 of NI 31-103</u>							
<u>Dispute resolution service</u>	<u>s.13.16 of NI 31-103</u>			<u>s.168.1.3 of Securities Act and s.13.16 of NI 31-103</u>		<u>s.13.16 of NI 31-103</u>							
<u>Underwriting conflicts</u>	NI 33-105												
<u>Registrant information</u>	NI 33-109												
<u>Prospectus disclosure requirements</u>	NI 41-101 (except as noted below)												

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
Certificate of issuer						s.5.3(1) of NI 41-101							s.58
Certificate of corporate issuer						s.5.4(1) of NI 41-101							s.58
Certificate of issuer involved in reverse takeover						s.5.8 of NI 41-101							n/a
Certificate of underwriter						s.5.9(1) of NI 41-101							s.59(1)
Certificate of promoter						s.5.11(1) of NI 41-101							s.58(±)
Delivery of amendments						s.6.4 of NI 41-101							s.57(3)
Amendment to a preliminary prospectus						s.6.5(1) of NI 41-101							s.57(1)
Amendment to a final prospectus						s.6.6(1) of NI 41-101							s.57(1)
Amendment to a final prospectus						s.6.6(2) of NI 41-101							s.57(2)
Regulator must issue receipt						s.6.6(3) of NI 41-101							s.57(2.1)
Regulator must not refuse a receipt						s.6.6(4) of NI 41-101							ss.57(2.1) and 61(3)

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
Prohibition against distribution	s.6.6(5) of NI 41-101												s.57(2.2)
Distribution of preliminary prospectus and distribution list	s.16.1 of NI 41-101												ss.66 and 67
<u>Lapse date</u>	<u>s.17.2 of NI 41-101</u>												<u>s.62</u>
Statement of rights	s.18.1 of NI 41-101												s.60
Disclosure standards for mineral projects	NI 43-101												
Short form prospectus distribution requirements	NI 44-101												
Shelf prospectus requirements	NI 44-102												
Post receipt pricing	NI 44-103												
Rights offering requirements	NI 45-101												
Resale of securities	NI 45-102												
Standards of disclosure for oil and gas activities	NI 51-101												

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
Continuous disclosure obligations	NI 51-102 (except as noted below) n/a NI 51-102												
Publication of material change	s.7.1 of NI 51-102												s.75 of <i>Securities Act</i> and s.3(1.1) of Regulation 1015 (General)
Accounting principles, auditing standards and reporting currency requirements	NI 52-107 (<u>except as noted below</u>)												
<u>Acceptable accounting principles</u>	<u>s.3.1 of NI 52-107</u>												<u>s.2(1) of Regulation 1015 (General) and s.3.1 of NI 52-107</u>
Auditor oversight	NI 52-108												

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
Certification of disclosure in annual and interim filings	NI 52-109												
Audit committees	NI 52-110												
Communication with beneficial owners	NI 54-101NI 54-101n/a												
System for electronic disclosure by insiders (SEDI)	NI 55-102NI 55-102n/a												
Insider reporting for certain derivative transactions (EM) - Reporting requirement	ss.87(2), (5) and (6)	s.2.1 of MI 55-103										s.2.1 of MI 55-103	
EM – Existing agreements which continue in force	s.87.1	s.2.3 of MI 55-103										s.2.3 of MI 55-103	
EM – Existing agreements entered into prior to becoming insider	s.87(2) and (6)	s.2.4 of MI 55-103										s.2.4 of MI 55-103	

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
EM – Form and timing of report	s.87(2), (5) and (6) of <i>Securities Act</i> and s. 155.1(1), (2) and (3) of Securities Rules												s.3.1 of MI 55-103
EM – Form and timing of report for existing agreements	s.87.1 of <i>Securities Act</i> and s. 155.1(4) of Securities Rules												s.3.2 of MI 55-103
EM – Form and timing of report for existing agreements entered into prior to becoming insider	s.87 (2) and (6) of <i>Securities Act</i> and s. 155.1(1) and (3) of Securities Rules												s.3.3 of MI 55-103
Disclosure of corporate governance practices													NI 58-101

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
Protection of minority security holders in special transactions			n/a		MI 61-101				n/a				MI 61-101
Early warning reports and other take-over bid and insider reporting requirements									NI 62-103				
Take-over bids and issuer bid requirements (TOB/IB) – Restrictions on acquisitions during take-over bid									s.2.2(1) of MI 62-104				s.93.1(1)
TOB/IB – Restrictions on acquisitions during issuer bid									s.2.3(1) of MI 62-104				s.93.1(4)
TOB/IB – Restrictions on acquisitions before take-over bid									s.2.4(1) of MI 62-104				s.93.2(1)

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario	
TOB/IB – Restrictions on acquisitions after bid													s.2.5 of MI 62-104	s.93.3(1)
TOB/IB – Restrictions on sales during formal bid													s.2.7(1) of MI 62-104	s.97.3(1)
TOB/IB – Duty to make bid to all security holders													s.2.8 of MI 62-104	s.94
TOB/IB – Commencement of bid													s.2.9 of MI 62-104	s.94.1(1) and (2)
TOB/IB – Offeror’s circular													s.2.10 of MI 62-104	s.94.2(1) - (4) of <i>Securities Act</i> and s.3.1 of OSC Rule 62-504
TOB/IB – Change in information													s.2.11(1) of MI 62-104	s.94.3(1)

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario	
TOB/IB – Notice of change													s.2.11(4) of MI 62-104	s.94.3(4) of <i>Securities Act</i> and s.3.4 of OSC Rule 62-504
TOB/IB – Variation of terms													s.2.12(1) of MI 62-104	s.94.4(1)
TOB/IB – Notice of variation													s.2.12(2) of MI 62-104	s.94.4(2) of <i>Securities Act</i> and s.3.4 of OSC Rule 62-504
TOB/IB – Expiry date of bid if notice of variation													s.2.12(3) of MI 62-104	s.94.4(3)
TOB/IB – No variation after expiry													s.2.12(5) of MI 62-104	s.94.4(5)

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario	
TOB/IB – Filing and sending notice of change or notice of variation													s.2.13 of MI 62-104	s.94.5
TOB/IB – Change or variation in advertised take-over bid													s.2.14(1) of MI 62-104	s.94.6(1)
TOB/IB – Consent of expert – bid circular													s.2.15(2) of MI 62-104	s.94.7(1)
TOB/IB – Delivery and date of bid documents													s.2.16(1) of MI 62-104	s.94.8(1)
TOB/IB – Duty to prepare and send directors' circular													s.2.17 of MI 62-104	s.95(1) – (4) of <i>Securities Act</i> and s.3.2 of OSC Rule 62-504

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario	
TOB/IB – Notice of change													s.2.18 of MI 62-104	s.95.1(1) and (2) of <i>Securities Act</i> and s.3.4 of OSC Rule 62-504
TOB/IB – Filing directors' circular or notice of change													s.2.19 of MI 62-104	s.95.2
TOB/IB – Change in information in director's or officer's circular or notice of change													s.2.20(2) of MI 62-104	s.96(2)
TOB/IB – Form of director's or officer's circular													s.2.20(3) of MI 62-104	s.96(3) of <i>Securities Act</i> and s.3.3 of OSC Rule 62-504

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
TOB/IB – Send director’s or officer’s circular or notice of change to securityholders													s.2.20(5) of MI 62-104 s.96(5)
TOB/IB – File and send to offeror director’s or officer’s circular or notice of change													s.2.20(6) of MI 62-104 s.96(6)
TOB/IB – Form of notice of change for director’s or officer’s circular													s.2.20(7) of MI 62-104 s.96(7) of <i>Securities Act</i> and s.3.4 of OSC Rule 62-504
TOB/IB – Consent of expert, directors’ circular, etc.													s.2.21 of MI 62-104 s.96.1

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario	
TOB/IB – Delivery and date of offeree issuer’s documents													s.2.22(1) of MI 62-104	s.96.2(1)
TOB/IB – Consideration													s.2.23(1) of MI 62-104	s.97(1)
TOB/IB – Variation of consideration													s.2.23(3) of MI 62-104	s.97(3)
TOB/IB – Prohibition against collateral agreements													s.2.24 of MI 62-104	s.97.1(1)
TOB/IB – Proportionate take up and payment													s.2.26(1) of MI 62-104	s.97.2(1)
TOB/IB – Financing arrangements													s.2.27(1) of MI 62-104	s.97.3(1)
TOB/IB – Minimum deposit period													s.2.28 of MI 62-104	s.98(1)
TOB/IB – Prohibition on take up													s.2.29 of MI 62-104	s.98(2)

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario	
TOB/IB – Obligation to take up and pay for deposited securities													s.2.32 of MI 62-104	s.98.3
TOB/IB – Return of deposited securities													s.2.33 of MI 62-104	s.98.5
TOB/IB – News release on expiry of bid													s.2.34 of MI 62-104	s.98.6
TOB/IB – Language of bid documents													s.3.1 of MI 62-104	n/a
TOB/IB – Filing of documents by offeror													s.3.2(1) of MI 62-104	s.98.7 of <i>Securities Act</i> and s.5.1(1) of OSC Rule 62-504
TOB/IB – Filing of documents by offeree issuer													s.3.2(2) of MI 62-104	s.5.1(2) of OSC Rule 62-504
TOB/IB – Time period for filing													s.3.2(3) of MI 62-104	s.5.1(3) of OSC Rule 62-504

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
TOB/IB – Filing of subsequent agreement													s.5.1(4) of OSC Rule 62-504
TOB/IB – Certification of bid circulars													s.99(1)
TOB/IB – All directors and officers sign													s.99(2)
TOB/IB – Certification of directors’ circular													s.99(3)
TOB/IB – Certification of individual director’s or officer’s circular													s.99(4)
TOB/IB – Obligation to provide security holder list													s.99.1(1)

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
TOB/IB – Application of <i>Canada Business Corporations Act</i>	s.3.4(2) of MI 62-104												s.99.1(2)
TOB/IB – Early Warning	s.5.2 of MI 62-104												s.102.1(1) – (4) of <i>Securities Act</i> and s.7.1 of OSC Rule 62-504
TOB/IB – Acquisitions during bid	s.5.3 of MI 62-104												s.102.2(1) and (2) of <i>Securities Act</i> and s.7.2(1) of OSC Rule 62-504
TOB/IB – Copies of news release and report	s.5.5 of MI 62-104												s.7.2(3) of OSC Rule 62-504
Multi-jurisdictional disclosure system	NI 71-101												

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
Mutual fund prospectus disclosure	NI 81-101 (except as noted below)												
<u>Amendment to a preliminary simplified prospectus</u>	<u>s.2.2.1(1) of NI 81-101</u>												<u>s.57(1)</u>
<u>Delivery of amendments</u>	<u>s.2.2.2 of NI 81-101</u>												<u>s.57(3)</u>
<u>Amendment to a simplified prospectus</u>	<u>s.2.2.3(1) of NI 81-101</u>												<u>s.57(1)</u>
<u>Amendment to a simplified prospectus</u>	<u>s.2.2.3(2) of NI 81-101</u>												<u>s.57(2)</u>
<u>Regulator must issue receipt</u>	<u>s.2.2.3(3) of NI 81-101</u>												<u>s.57(2.1)</u>
<u>Regulator must not refuse a receipt</u>	<u>s.2.2.3(4) of NI 81-101</u>												<u>ss.57(2.1) and 61(3)</u>
<u>Lapse date</u>	<u>s.2.5 of NI 81-101</u>												<u>s.62</u>
<u>Statement of rights</u>	<u>s.2.8 of NI 81-101</u>												<u>s.60</u>
<u>Distribution of preliminary simplified prospectus and distribution list</u>	<u>s.3.2(3) of NI 81-101</u>												<u>ss.66 and 67</u>

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
<u>Certificate of mutual fund</u>	<u>s.5.1.3(1) of NI 81-101</u>												<u>s.58</u>
<u>Certificate of promoter</u>	<u>s.5.1.6(1) of NI 81-101</u>												<u>s.58</u>
<u>Certificate of corporate mutual fund</u>	<u>s.5.1.7(1) of NI 81-101</u>												<u>s.58</u>
Mutual fund requirements	NI 81-102												
Commodity pools	NI 81-104												
Mutual fund sales practices	NI 81-105												
Investment fund continuous disclosure	NI 81-106												
Independent review committee	NI 81-107												
Registration													
Dealer/ <u>underwriter</u> registration requirement	sss.34(1)(a) and 34(1)(d)	sss. 75(1)(a) and 75(2)(a)	s.27(2)(a)	sss.6(1)(a) and 6(1)(d)	ss.148 & and 149	sss.31(1) and 31(a4)	sss.45(a) and 45(d)	sss.86(1)(a) and 86(2)	s.26(1)(a)	sss. 86(1)(a) and 86(2)	sss.486(1)(a) and 86(2)	sss.486(1)(a) and 86(2)	sss.25(1) and (a2)
<u>Underwriter</u> registration requirement	s.34(1)(b)	s. 75(1)(a)	n/a	s.6(1)	s.148	s.31(1)(b)	n/a	s.86(2)	s.26(1)(b)	s.86(2)	n/a	n/a	s.25(1)(a)

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
Adviser registration requirement	s.34(1)(e b)	sss. 75(1)(b) and 75(2)(b)	s.27(e 2)(b)	sss.6(7 1)(b)	ss.148 & 149	sss.31(4 2) and 31(e 4)	s.45(b)	s.86(1)(b)	s.26(1)(e b)	s.86(1)(b)	s.86(1)(b) 4	s.86(1)(b) 4	s.25(4 3)(e)
Investment fund manager registration requirement	s.34(1)(c)	s.75(1)(c)	s.27(2)(c)	s.6(1)(c)	s.148	ss.31(3) and 31(4)	s.45(c)	s.86(3)	s.26(1)(c)	s.86(3)	s.86(3)	s.86(3)	s.25(4)
Compensation or contingency trust fund	s.23 of Securities Rules	s.28 of ASC Rules (General)	s.23 of Regulations	n/a	s.196 of Securities Regulation	s.27 of General Securities Rules	n/a	s.98 of Regulation	n/a	n/a	n/a	n/a	s.110 of Regulation 1015 (General)
Requirements when using registration exemptions													
Offering memorandum in required form	s.3.9(5) of NI 45-106												n/a
Requirement to file offering memorandum within prescribed time	s.3.9(14) of NI 45-106												n/a
Trading in Securities Generally													
Registered dealer acting as principal	s.51	s.94 n/a	s.45 n/a	s.70	n/a-s.163 of Securities Act and s.234.3 of Securities Regulation	n/a-s.45	n/a-s.59	s.40	n/an/an/a	n/an/an/a	n/an/an/a	n/an/an/a	s.39

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
Disclosure of investor relations activities	s.52	n/an/an/an/an/a					s.62	n/an/an/an/an/an/a					
Use of name of another registrant	s.53	s.99	s.49	s.73	n/a	s.49	s.63	n/a	s.44	n/an/an/a			s.43
Trading in Exchange Contracts													
Trading exchange contracts on an exchange in jurisdiction	s.58	s.106 & 107	s.40	n/a			<u>n/as.70.1</u>	n/an/an/an/an/an/an/a					
Trading exchange contracts on an exchange outside jurisdiction	s.59	s.108 & 109	s.41	n/a			<u>n/as.70.2</u>	n/an/an/an/an/an/an/a					
Prospectus													
Prospectus requirement	s.61	s.110	s.58	s.37	ss.11 and 12	s.58	s.71(1)	s.94	s.54	s.94	<u>s.2794</u>	<u>s.2794</u>	s.53
Contents of prospectus (full, true & plain disclosure)	s.63	s.113	s.61	s.41	ss.13 and 20	s.61	s.74	s.99	s.57	s.99	<u>n/as.99</u>	<u>n/as.99</u>	s.56
Waiting period communications	s.78	s.123	s.73	s.38	ss.21 & 22	s.70	s.82	s.97	s.66	s.97	<u>n/as.97</u>	<u>n/as.97</u>	s.65(2)
Obligation to send prospectus	s.83	s.129	s.79	s.64	ss.29, 30, 31 and 32	s.76	s.88	s.101(1)	s.72	s.101(1)	<u>s.28101(1)</u>	<u>s.28101(1)</u>	s.71(1)

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
Requirements when using prospectus exemptions													
Filing disclosure documents in connection with exemption <u>Offering memorandum in required form</u>	n/as.127.2 of ASC Rules s.80.1n/as.37.2 of Securities Regulationn/as.2.3 of Local Rule2.9(5) of NI 45-106802n/a n/an/an/an/a												s.6.4 of OSC Rule 45-501n/a
<u>Requirement to file offering memorandum within prescribed time</u>	s.2.9(14) of NI 45-106												n/a
Filing report of exempt distribution	s.139 of Securities Rules and ss.6.1 and 6.3 of NI 45-106	s.129.1 of ASC Rules <u>(General)</u> and ss.6.1 and 6.3 of NI 45-106	ss.6.1 and 6.3 of NI 45-106	s.7 of Regulation and ss.6.1 and 6.3 of NI 45-106	ss.6.1 and 6.3 of NI 45-106 ss.6.1 and 6.3 of NI 45-106 ss.6.1 and 6.3 of NI 45-106 ss.6.1 and 6.3 of NI 45-106 ss.6.1 and 6.3 of NI 45-106 n/an/as.7.1 of OSC Rule 45-501 and ss.6.1 and 6.3 of NI 45-106								
Continuous Disclosure													
Voting if proxies provided	s.118	s.157	s.96	s.105	n/a	s.93	ss.102 and 103(2)	n/a	s.88	n/an/an/a			s.87
Shares in name of registrant not to be voted	s.182 of Securities Rules	s.104	s.55	s.79	ss.164 and <u>165</u>	s.55	s.103(3) – (7)	s.163	s.50	s.163	n/as.163	n/as.163	s.49

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
Insider Reporting													
Insider reports – filing upon becoming an insider of a reporting issuer	s.87(2) other than as it applies to a related financial instrument	s.182(1)	s.116(1)	s.109	s.96	ss.113(1) of <i>Securities Act</i> and 172 of General Securities Rules	s.135(1)	s.1(1) of Local Rule 55-501	s.108(1)	n/a s.1(1) of Local Rule 55-501	n/a s.2(1) of Local Rule 55-501	n/a Local Rule 55-501	s.107(1)
Insider reports – filing upon acquisition or change in securities	s.87 (5) other than as it applies to a related financial instrument	s.182(2)	s.116(2)	s.109	s.97	s.113(2)	s.135(2)	s.1(2) of Local Rule 55-501	s.108(2)	n/a s.1(2) of Local Rule 55-501	n/a s.2(2) of Local Rule 55-501	n/a Local Rule 55-501	s.107(2)
Insider reports – filing upon being deemed an insider	s.87 (6) other than as it applies to a related financial instrument	s.182(3)	s.116(3)	s.109	s.98	s.113(4)	s.135(3)	s.1(3) of Local Rule 55-501	s.108(3)	n/a s.1(3) of Local Rule 55-501	n/a s.2(3) of Local Rule 55-501	n/a Local Rule 55-501	s.107(3)
Time periods for filing insider reports	s.155.1 of Securities Rules other than as it applies to a related financial instrument	s.190 of ASC Rules (<u>General</u>)	s.165(1) of Regulations	s.109	ss.171, 171.1, 172 & 174 of Securities Regulation	s.113	s.5 of Local Rule 11-502	s.1 of Local Rule 55-501	s.108	n/a s.1 of Local Rule 55-501	n/a s.2 of Local Rule 55-501	n/a Local Rule 55-501	s.107

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
Transfer reports	n/a	s.182(2)	s.117	n/a	s.102	s.116	s.136	n/a	s.109	n/a	<u>s.2(4) of Local Rule 55-501</u>	<u>n/a</u>	s.108 of <i>Securities Act</i> and s.167 of Regulation 1015 (General)
Nominee reports	n/a	s.183	s.118	n/a	s.103	s.117	n/a		s.110	n/a	<u>s.2(5) of Local Rule 55-501</u>	<u>n/a</u>	s.109 of <i>Securities Act</i> and s.168 of Regulation 1015 (General)
Take-Over Bids and Issuer Bids													
Directors must make recommendation on bid	s.99(1)(a)	s.160	s.100	s.90	ss.113 & 114	s.105(2) <u>97</u>	s.124	s.108(1)	s.92	s.108(1)	<u>n/a</u> s.108(1)	<u>n/a</u> <u>s.108(1)</u>	ss.95 and 96
Investment Funds – Self Dealing													
Investments of mutual funds	s.121	s.185	s.120	n/as.236 of Securities Regulation	s.119	s.137	n/a	<u>n/as.112</u>		n/an/an/a			s.111
Indirect investment	s.122	s.186	s.121	n/an/a	s.120	s.138	n/a	<u>n/as.113</u>		n/an/an/a			s.112
Fees on investment for mutual fund	s.124	s.189	s.124	n/an/a	s.123	s.141	n/a	<u>n/as.116</u>		n/an/an/a			s.115
Report of mutual fund manager	s.126	s.191	s.126	n/an/a	s.125	s.143	n/a	<u>n/as.118</u>		n/an/an/a			s.117
Restrictions on transactions with responsible persons	s.127s.192s.127n/as.236 of Securities Regulation					s.126	s.144n/a		<u>n/as.119</u>		n/an/an/a	s.118	

Provision	British Columbia	Alberta	Saskatchewan	Manitoba	Québec	Nova Scotia	New Brunswick	Prince Edward Island	Newfoundland and Labrador	Yukon	Northwest Territories	Nunavut	Ontario
Principal Trading Prohibitions	<u>n/a</u>	<u>s.193</u>	<u>s.128</u>	<u>n/a</u>	<u>s.127</u>	<u>n/a</u>	<u>s.120</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>n/a</u>	<u>s.119</u>	
General													
Confidentiality	s.169	s.221	s.152	s.149(q)	s.296	s.148	s.198	s.26	s.140	s.25	s.44	s.44	s.140
Accounting principles, auditing standards and reporting requirements (other than in NI 52-107)Public inspection of records	s.3169(3)-of Securities Rules	n/as.221(3)	n/as.152(2)	n/as.134	ss.116 and 121-of Securities Regulation <u>n/a</u>	s.3148(41)-of Reg.	n/as.198(3)	n/a s.26(1)	n/as.140(1)	n/as.26(1)	n/as.26(1)	n/as.26(1)	s.2(1)-of Regulation 1015 (General) <u>140(1)</u>