

**AMENDMENTS TO NATIONAL INSTRUMENT 52-107
ACCEPTABLE ACCOUNTING PRINCIPLES AND AUDITING STANDARDS**

1. *National Instrument 52-107 Acceptable Accounting Principles and Auditing Standards is amended by this Instrument.*
2. *Section 2.1 is amended by*
 - (a) *adding, at the end of subsection (1), “that are subject to National Instrument 81-106 Investment Fund Continuous Disclosure in respect of their reporting requirements as investment funds”, and*
 - (b) *replacing, in paragraph (2)(a), “National Instrument 31-103 Registration Requirements and Exemptions” with “National Instrument 31-103 Registration Requirements, Exemptions and Ongoing Registrant Obligations”.*

Coming into force

3. This Instrument comes into force on January 11, 2015.