

Note: [31 Dec 2007] - Amendments to 45-101F arising from NP 48. Refer to Appendix H of CSA Notice announcing repeal of NP 48 dated 12 Oct 2007.

**Amendments to
Form 45-101F Information Required in a Rights Offering Circular**

1. This Instrument amends Form 45-101F Information Required in a Rights Offering Circular.

2. Form 45-101F Information Required in a Rights Offering Circular is amended by adding the following after item 16.1:

Item 17 – Forward-Looking Information

17.1 – Forward-Looking Information

Forward-looking information included in a rights offering circular must comply with section 4A.2 of NI 51-102 and must include the disclosure described in section 4A.3 of NI 51-102. In addition to the foregoing, FOFI or a financial outlook, each as defined in NI 51-102, included in a rights offering circular must comply with Part 4B of NI 51-102. If the forward-looking information relates to an issuer or other entity that is not a reporting issuer, section 4A.2, section 4A.3 and Part 4B of NI 51-102 apply as if the issuer or other entity were a reporting issuer.

3. This amendment comes into force on December 31, 2007.