

**Amendment to**  
**Form 51-102F3 Material Change Report**

1. *Form 51-102F3 Material Change Report is amended by*
- a. *repealing the heading “General Instructions and Interpretation” to Part 1 and substituting “General Provisions”, and*
  - b. *in Item 5,*

- i. *numbering the paragraph under the heading for Item 5 as section 5.1,*
- ii. *adding the heading “Full Description of Material Change” to section 5.1,*
- iii. *adding the following after section 5.1:*

**5.2 Disclosure for Restructuring Transactions**

This item applies to a material change report filed in respect of the closing of a restructuring transaction under which securities are to be changed, exchanged, issued or distributed. This item does not apply if, in respect of the transaction, your company sent an information circular to its securityholders or filed a prospectus or a securities exchange takeover bid circular.

Include the disclosure for each entity that resulted from the restructuring transaction, if your company has an interest in that entity, required by section 14.2 of Form 51-102F5. You may satisfy the requirement to include this disclosure by incorporating the information by reference to another document.

- iv. *striking out the heading “Instruction” and substituting “Instructions”,*
- v. *numbering the paragraph under the heading “Instructions” as paragraph (i), and*
- vi. *adding the following after paragraph (i) under the heading “Instructions”:*
  - (ii) If you incorporate information by reference to another document, clearly identify the referenced document or any excerpt from it. Unless you have already filed the referenced document or excerpt, you must file it with the material

change report. You must also disclose that the document is on SEDAR at [www.sedar.com](http://www.sedar.com).

2. ***This amendment comes into force December 29, 2006.***