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December 22, 2004

**TO: Chief Accountants of Banks and  
Chief Financial Officers of Federally Regulated Trust and Loan Companies**

**FROM: Jeff Bee  
Director, Regulatory Information Division**

**SUBJECT: Manual of Reporting Forms and Instructions for Deposit-Taking Institutions**

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This is to advise you of the changes that have been made to the regulatory returns and instructions, to be **effective 1st Quarter 2005**. The changes may be viewed on our Website (together with the Amendment Control Log that lists the changes for each of the affected returns) at [www.osfi-bsif.gc.ca](http://www.osfi-bsif.gc.ca) under Publications / Guidance / Filing Instructions / Returns / Financial Returns & Instructions. These changes mainly involve changes in accounting standards, many of which are overdue and need to be made without further delay. The returns affected are: C3, L4, M4, G3, C1, E3, P3, E2, A2 and R2.

On September 3, 2004 we advised you that four returns (J3, D3, T3, E4) had been eliminated following the completion of the first phase of a "Data Rationalization" Project. This Project was initiated in January 2004 by the Financial Information Committee ("FIC": OSFI, Bank of Canada and CDIC, with the participation of Statistics Canada), in consultation with the CBA. The second phase of the Project is underway, and the FIC will be meeting with the Chief Accountants Committee in January 2005 to provide an update, and to review proposed timelines.

If you need additional information, please contact your institution's Relationship Manager at OSFI. Alternatively, if you have any questions about completing or filing the returns, please call the Regulatory Information Division at (613) 990-1889.