



January 21, 2005

**To: Administrators of Pension Plans Registered Under the
Pension Benefits Standards Act, 1985 (PBSA)**

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

**Subject: Annual Information Return and Certified Financial Statements and
General Interrogatories**

Attached are the following Forms and Guides for use by pension plans registered under the PBSA for reporting information on a fiscal year ending between October 1, 2004 and September 30, 2005:

- Form OSFI 49 – Annual Information Return (AIR)
- Guide to the Annual Information Return
- Form OSFI 60 – Certified Financial Statements and General Interrogatories (CFS)
- Guide to the Financial Statements and General Interrogatories

The AIR is issued jointly by OSFI and Canada Revenue Agency (CRA). Plan sponsors must file the AIR within six months of the plan year-end. OSFI's Finance and Corporate Planning Division will use the information contained in the AIR to determine and invoice the annual filing fees.

An updated fee schedule is included on page 5 of the Guide to the AIR. Please refer to this Guide for detailed instructions on completing the AIR.

While dollar amounts reported in the AIR are in whole dollars, as in prior years, all amounts reported on the financial statements must be in thousands of dollars.

Please file your completed returns with the Regulatory Information Division, 255 Albert Street, 13th floor, OTTAWA, K1A 0H2.

Except for minor edit and formatting changes, the returns have not changed significantly from the prior year. Please see the enclosed summary of changes to the Forms and Guides.

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

Enclosures