

ANNEX 4
Transition to the 2016 Report

This Annex provides further guidance on whether the Prior Report or the 2016 Report should be filed.

Issuers other than investment funds filing annually

All issuers and underwriters, other than investment fund issuers filing reports annually, must use the 2016 Report for distributions that occur on or after June 30, 2016. If an issuer completes a distribution before June 30, 2016, and the deadline to file the report occurs after June 30, 2016, the filer must file the Prior Report. If an issuer completes multiple distributions on dates that occur within a 10-day period beginning before and ending after June 30, 2016, the filer may file either the Prior Report or the 2016 Report to report such distributions.

Please see the examples in Table 1 below for further clarity on the report that should be filed.

TABLE 1: FILING THE 2016 REPORT			
	Distribution period covered by report	Filing deadline¹¹	Report required
Issuer 1	June 20, 2016 to June 29, 2016	June 30, 2016	Prior Report
Issuer 2	June 21, 2016 to June 30, 2016	July 1, 2016	Prior Report <u>or</u> 2016 Report
Issuer 3	June 27, 2016	July 7, 2016	Prior Report
Issuer 4	June 28, 2016 to July 1, 2016	July 8, 2016	Prior Report <u>or</u> 2016 Report
Issuer 5	June 30, 2016 to July 8, 2016	July 10, 2016 ¹²	2016 Report

¹¹ The report must be filed no later than 10 days after the first distribution in the report.

¹² If the filing deadline falls on a Saturday, Sunday or another day when the CSA member with which the report being filed is closed, the deadline is the next day on which the CSA member is open.

