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PART II/PARTIE II

REVISED REGULATIONS OF SASKATCHEWAN/ RÈGLEMENTS RÉVISÉS DE LA SASKATCHEWAN

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REVISED REGULATIONS OF SASKATCHEWAN

SASKATCHEWAN REGULATIONS 123/2008*The Northern Municipalities Act*

Sections 257.2, 257.9, 258 and 286.1

Minister's Order dated December 10, 2008

(Filed December 19, 2008)

Title

1 These regulations may be cited as *The Northern Municipalities Tax Discount and Penalty Amendment Regulations, 2008*.

R.R.S. c.N-5.1 Reg 15 amended

2 *The Northern Municipalities Tax Discount and Penalty Regulations, 2007* are amended in the manner set forth in these regulations.

Section 3 amended

3 **Subsection 3(1) is amended by striking out “clause 234(6)(a)” and substituting “subsection 257.2(1)”.**

Section 4 amended

4 **Subsection 4(1) is amended by striking out “clause 236(b)” and substituting “subsection 257.2(2)”.**

Section 5 amended

5 **Section 5 is amended by striking out “subsection 238(2)” and substituting “subsection 257.9(1)”.**

Section 6 amended

6 **Section 6 is amended by striking out “subsection 238(3)” and substituting “subsection 258(1)”.**

Section 7 amended

7 **Subsection 7(1) is amended by striking out “subsection 238(5)” and substituting “subsection 257.2(3)”.**

Coming into force

8(1) Subject to subsection (2), these regulations come into force on the day on which *The Northern Municipalities Amendment Act, 2008 (No. 2)* comes into force.

(2) If *The Northern Municipalities Amendment Act, 2008 (No.2)* comes into force before these regulations are filed with the Registrar of Regulations, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 124/2008*The Apprenticeship and Trade Certification Act, 1999*

Section 26

Commission Order dated December 10, 2008

(Filed December 19, 2008)

Title

1 These regulations may be cited as *The Apprenticeship and Trade Certification Commission Amendment Regulations, 2009*.

R.R.S. c.A-22.2 Reg 4 amended

2 *The Apprenticeship and Trade Certification Commission Regulations* are amended in the manner set forth in these regulations.

Section 3 amended

3 Section 3 is amended:

- (a) by repealing clause (h);
- (b) by repealing clause (l);
- (c) by repealing clause (p);
- (d) by adding the following clause before clause (q):
“(p.1) esthetician”;
- (e) by repealing clause (q);
- (f) by repealing clause (w) and substituting the following:
“(w) industrial instrument technician”; and
- (g) by repealing clause (kk) and substituting the following:
“(kk) powerline technician”.

Section 29 amended

4 Clause 29(3)(b) is repealed.

Section 55 repealed

5 Section 55 is repealed.

Section 59 repealed

6 Section 59 is repealed.

Section 63 repealed

7 Section 63 is repealed.

New section 63.1

8 The following section is added before section 64:

“Esthetician

63.1(1) In this section:

- (a) **‘nail technician’** means a journeyperson who is certified in accordance with this section to perform services on hands, feet, limbs and digits, including the following services:
 - (i) manicures and pedicures;
 - (ii) cosmetic massage of the limbs and digits;
 - (iii) artificial nail applications or enhancements;

(b) **‘skin care technician’** means a journeyperson who is certified in accordance with this section to perform services on the human body, including the following services:

- (i) manicures and pedicures;
- (ii) specialized facial and body treatments limited to hair and superficial epidermis;
- (iii) correcting skin problems using electric currents;
- (iv) cosmetic massage, make-up artistry and lash enhancement;
- (v) tweezing and hair removal using depilatory methods;
- (vi) lash and brow tinting;

(c) **‘trade’** means the trade designated in accordance with Part II as ‘esthetician’ and includes the services provided by a nail technician or skin care technician.

(2) This section applies to employers, tradespersons, journeypersons, apprentices and any other person in the trade.

(3) No person is eligible to enter into an apprenticeship program in the trade unless that person has educational qualifications, skills and aptitude that are required to complete the apprenticeship program successfully in the opinion of the commission.

(4) The term of apprenticeship in the trade consists of two apprenticeship years.

(5) Each apprenticeship year in the trade requires a total of 1,800 hours of training that:

- (a) includes on-the-job training; and
- (b) may include technical training.

(6) To be eligible to write the journeyperson trade examination in the trade, a candidate must successfully complete any technical training required by the commission”.

Section 64 repealed

9 Section 64 is repealed.

Section 70 amended

10 Subsection 70(1) is repealed and the following substituted:

“(1) In this section, **‘trade’** means the trade continued pursuant to Part II as ‘industrial instrument technician trade’ and includes maintenance, diagnosing, servicing, repairing and calibration of control instruments used in commercial and industrial settings”.

Section 84 amended**11 Subsection 84(1) is repealed and the following substituted:**

“(1) In this section, ‘**trade**’ means the trade designated in accordance with Part II as ‘powerline technician trade’ and includes the constructing, altering and maintaining of overhead pole lines, tower lines, underground cables and related equipment and apparatus in both energized and de-energized states, used in the transmission and distribution of electrical energy”.

Coming into force

12(1) Subject to subsection (2), these regulations come into force on January 15, 2009.

(2) If these regulations are filed with the Registrar of Regulations after January 15, 2009, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 125/2008*The Securities Act, 1988*

Section 154

Commission Order dated October 31, 2008

(Filed December 19, 2008)

Title

1 These regulations may be cited as *The Securities Commission (Adoption of National Instruments) Amendment Regulations, 2008 (No. 9)*.

R.R.S. c.S-42.2 Reg 3, Part XXXVI of Appendix amended

2(1) Part XXXVI of the Appendix to *The Securities Commission (Adoption of National Instruments) Regulations* is amended in the manner set forth in this section.

(2) Part 9 is amended by adding the following section after section 9.3:**“9.3.1 Content of Information Circular**

(1) Subject to Item 8 of Form 51-102F5, if a reporting issuer sends an information circular to a securityholder under paragraph 9.1(2)(a), the issuer must:

- (a) disclose all compensation paid, payable, awarded, granted, given, or otherwise provided, directly or indirectly, by the issuer, or a subsidiary of the issuer, to each NEO and director, in any capacity, including, for greater certainty, all plan and non-plan compensation, direct and indirect pay, remuneration, economic or financial award, reward, benefit, gift or perquisite paid, payable, awarded, granted, given, or otherwise provided to the NEO or director for services provided, directly or indirectly, to the issuer or a subsidiary of the issuer; and

(b) include detail and discussion of the compensation, and the decision-making process relating to compensation, presented in such a way that it provides a reasonable person, applying reasonable effort, an understanding of:

- (i) how decisions about NEO and director compensation are made;
- (ii) the compensation the board of directors intended the issuer to pay, make payable, award, grant, give or otherwise provide to each NEO and director; and
- (iii) how specific NEO and director compensation relates to the overall stewardship and governance of the reporting issuer.

(2) The disclosure required under subsection (1) must be provided for the periods set out in, in accordance with, and subject to any exemptions set out in, Form 51-102F6 *Statement of Executive Compensation*, which came into force on December 31, 2008.

(3) For the purposes of this section, 'NEO' and 'plan' have the meaning ascribed to those terms in Form 51-102F6 *Statement of Executive Compensation*, which came into force on December 31, 2008.

(4) This section does not apply to an issuer in respect of a financial year ending before December 31, 2008”.

(3) Part 11 is amended by adding the following section after section 11.5:

“11.6 Executive Compensation Disclosure for Certain Reporting Issuers

(1) A reporting issuer that does not send to its securityholders an information circular that includes the disclosure required by Item 8 of Form 51-102F5 and that does not file an AIF that includes the executive compensation disclosure required by Item 18 of Form 51-102F2 must:

(a) disclose all compensation paid, payable, awarded, granted, given, or otherwise provided, directly or indirectly, by the issuer, or a subsidiary of the issuer, to each NEO and director, in any capacity, including, for greater certainty, all plan and non-plan compensation, direct and indirect pay, remuneration, economic or financial award, reward, benefit, gift or perquisite paid, payable, awarded, granted, given, or otherwise provided to the NEO or director for services provided, directly or indirectly, to the issuer or a subsidiary of the issuer; and

(b) include detail and discussion of the compensation, and the decision-making process relating to compensation, presented in such a way that it provides a reasonable person, applying reasonable effort, an understanding of:

- (i) how decisions about NEO and director compensation are made;

(ii) the compensation the board of directors intended the issuer to pay, make payable, award, grant, give or otherwise provide to each NEO and director; and

(iii) how specific NEO and director compensation relates to the overall stewardship and governance of the reporting issuer.

(2) The disclosure required under subsection (1) must be provided for the periods set out in, and in accordance with, Form 51-102F6 *Statement of Executive Compensation*, which came into force on December 31, 2008.

(3) The disclosure required under subsection (1) must be filed not later than 140 days after the end of the reporting issuer's most recently completed financial year.

(4) For the purposes of this section, 'NEO' and 'plan' have the meaning ascribed to those terms in Form 51-102F6 *Statement of Executive Compensation*, which came into force on December 31, 2008.

(5) This section does not apply to an issuer that satisfies securities legislation requirements relating to information circulars, proxies and proxy solicitation under section 4.6 or 5.7 of National Instrument 71-102 *Continuous Disclosure and Other Exemptions Relating to Foreign Issuers*.

(6) This section does not apply to an issuer in respect of a financial year ending before December 31, 2008".

(4) Part 1 of Form 51-102F5 is amended in clause (c) by adding "However, you may not incorporate information required to be included in Form 51-102F6 *Statement of Executive Compensation* by reference into your information circular" after "securityholder of the company."

(5) Form 51-102F6 is amended:

(a) in the title by adding "(in respect of financial years ending before December 31, 2008)" after "STATEMENT OF EXECUTIVE COMPENSATION"; and

(b) by adding the following item after item 14:

"Item 15 Repeal

15.1 This form is repealed on March 31, 2010".

(6) The following form is added after Form 51-102F6:

**“FORM 51-102F6
STATEMENT OF EXECUTIVE COMPENSATION
(in respect of financial years ending on or after December 31, 2008)**

“ITEM 1 – GENERAL PROVISIONS

“1.1 Objective

All direct and indirect compensation provided to certain executive officers and directors for, or in connection with, services they have provided to the company or a subsidiary of the company must be disclosed in this form.

The objective of this disclosure is to communicate the compensation the board of directors intended the company to pay, make payable, award, grant, give or otherwise provide to each NEO and director for the financial year. This disclosure will provide insight into executive compensation as a key aspect of the overall stewardship and governance of the company and will help investors understand how decisions about executive compensation are made.

A company’s executive compensation disclosure under this form must satisfy this objective.

“1.2 Definitions

If a term is used in this form but is not defined in this section, refer to subsection 1.1(1) of the Instrument or to National Instrument 14-101 *Definitions*.

In this form:

‘CEO’ means an individual who acted as chief executive officer of the company, or acted in a similar capacity, for any part of the most recently completed financial year;

‘CFO’ means an individual who acted as chief financial officer of the company, or acted in a similar capacity, for any part of the most recently completed financial year;

‘closing market price’ means the price at which the company’s security was last sold, on the applicable date:

- (a) in the security’s principal marketplace in Canada; or
- (b) if the security is not listed or quoted on a marketplace in Canada, in the security’s principal marketplace;

‘company’ includes other types of business organizations such as partnerships, trusts and other unincorporated business entities;

‘equity incentive plan’ means an incentive plan, or portion of an incentive plan, under which awards are granted and that falls within the scope of Section 3870 of the Handbook;

'external management company' includes a subsidiary, affiliate or associate of the external management company;

'grant date' means a date determined for financial statement reporting purposes under Section 3870 of the Handbook;

'incentive plan' means any plan providing compensation that depends on achieving certain performance goals or similar conditions within a specified period;

'incentive plan award' means compensation awarded, earned, paid, or payable under an incentive plan;

'NEO' or **'named executive officer'** means each of the following individuals:

(a) a CEO;

(b) a CFO;

(c) each of the three most highly compensated executive officers, or the three most highly compensated individuals acting in a similar capacity, other than the CEO and CFO, at the end of the most recently completed financial year whose total compensation was, individually, more than \$150,000, as determined in accordance with subsection 1.3(6), for that financial year; and

(d) each individual who would be an NEO under paragraph (c) but for the fact that the individual was neither an executive officer of the company, nor acting in a similar capacity, at the end of that financial year;

'NI 52-107' means National Instrument 52-107 *Acceptable Accounting Principles, Auditing Standards and Reporting Currency*;

'non-equity incentive plan' means an incentive plan or portion of an incentive plan that is not an equity incentive plan;

'option-based award' means an award under an equity incentive plan of options, including, for greater certainty, share options, share appreciation rights, and similar instruments that have option-like features;

'plan' includes any plan, contract, authorization, or arrangement, whether or not set out in any formal document, where cash, securities, similar instruments or any other property may be received, whether for one or more persons;

'replacement grant' means an option that a reasonable person would consider to be granted in relation to a prior or potential cancellation of an option;

'repricing' means, in relation to an option, adjusting or amending the exercise or base price of the option, but excludes any adjustment or amendment that equally affects all holders of the class of securities underlying the option and occurs through the operation of a formula or mechanism in, or applicable to, the option;

'share-based award' means an award under an equity incentive plan of equity-based instruments that do not have option-like features, including, for greater certainty, common shares, restricted shares, restricted share units, deferred share units, phantom shares, phantom share units, common share equivalent units, and stock.

"1.3 Preparing the form

(1) All compensation to be included:

(a) When completing this form, the company must disclose all compensation paid, payable, awarded, granted, given, or otherwise provided, directly or indirectly, by the company, or a subsidiary of the company, to each NEO and director, in any capacity, including, for greater certainty, all plan and non-plan compensation, direct and indirect pay, remuneration, economic or financial award, reward, benefit, gift or perquisite paid, payable, awarded, granted, given, or otherwise provided to the NEO or director for services provided, directly or indirectly, to the company or a subsidiary of the company.

(b) Despite paragraph (a), in respect of the Canada Pension Plan, similar government plans, and group life, health, hospitalization, medical reimbursement and relocation plans that do not discriminate in scope, terms or operation and are generally available to all salaried employees, the company is not required to disclose as compensation:

(i) any contributions or premiums paid or payable by the company on behalf of an NEO, or of a director, under these plans; and

(ii) any cash, securities, similar instruments or any other property received by an NEO, or by a director, under these plans.

(c) For greater certainty, the plans described in paragraph (b) include plans that provide for such benefits after retirement.

(d) If an item of compensation is not specifically mentioned or described in this form, it is to be disclosed in column (h) ("All other compensation") of the summary compensation table in section 3.1.

(2) Departures from format

Although the required disclosure must be made in accordance with this form, the disclosure may:

(a) omit a table, column of a table, or other prescribed information, if it does not apply; and

(b) add tables, columns, and other information, if necessary to satisfy the objective in section 1.1.

(3) Information for full financial year

If an NEO acted in that capacity for the company during part of the financial year for which disclosure is required in the summary compensation table, provide details of all of the compensation that the NEO received from the company for that financial year. This includes compensation the NEO earned in any other position with the company during the financial year.

Do not annualize compensation in a table for any part of a year when an NEO was not in the service of the company. Annualized compensation may be disclosed in a footnote.

(4) External management companies

(a) If one or more individuals acting as an NEO of the company are not employees of the company, disclose the names of those individuals.

(b) If an external management company employs or retains one or more individuals acting as NEOs or directors of the company and the company has entered into an understanding, arrangement or agreement with the external management company to provide executive management services to the company directly or indirectly, disclose any compensation that:

(i) the company paid directly to an individual employed, or retained by the external management company, who is acting as an NEO or director of the company; and

(ii) the external management company paid to the individual that is attributable to the services they provided to the company directly or indirectly.

(c) If an external management company provides the company's executive management services and provides executive management services to another company, disclose:

(i) the portion of the compensation paid to the individual acting as an NEO or director that the external management company attributes to services the external management company provided to the company; or

(ii) the entire compensation the external management company paid to the individual acting as an NEO or director. If the management company allocates the compensation paid to an NEO or director, disclose the basis or methodology used to allocate this compensation.

Commentary

An NEO may be employed by an external management company and provide services to the company under an understanding, arrangement or agreement. In this case, references in this form to the CEO or CFO are references to the individuals who performed similar functions to that of the CEO or CFO. They are generally the same individuals who signed and filed annual and interim certificates to comply with Multilateral Instrument 52-109 Certification of Disclosure in Issuers' Annual and Interim Filings.

(5) Director and NEO compensation

Disclose any compensation awarded to, earned by, paid to, or payable to each director and NEO, in any capacity with respect to the company. Compensation to directors and NEOs must include all compensation from the company and its subsidiaries.

Disclose any compensation awarded to, earned by, paid to, or payable to, an NEO, or director, in any capacity with respect to the company, by another person or company.

(6) Determining if an individual is an NEO

For the purpose of calculating total compensation awarded to, earned by, paid to, or payable to an individual under paragraph (c) of the definition of NEO:

- (a) use the total compensation that would be reported under column (i) of the summary compensation table required by section 3.1 for each executive officer, as if that executive officer were an NEO for the company's most recently completed financial year; and
- (b) exclude from the calculation:
 - (i) any compensation that would be reported under column (g) of the summary compensation table required by section 3.1;
 - (ii) any incremental payments, payables, and benefits to an executive officer that are triggered by, or result from, a scenario listed in section 6.1 that occurred during the most recently completed financial year; and
 - (iii) any cash compensation that relates to foreign assignments that is specifically intended to offset the impact of a higher cost of living in the foreign location, and is not otherwise related to the duties the executive officer performs for the company.

Commentary

The \$150,000 threshold in paragraph (c) of the definition of NEO only applies when determining who is an NEO in a company's most recently completed financial year. If an individual is an NEO in the most recently completed financial year, disclosure of compensation in prior years must be provided if otherwise required by this form even if total compensation in a prior year is less than \$150,000 in that year.

(7) Compensation to associates

Disclose any awards, earnings, payments, or payables to an associate of an NEO, or of a director, as a result of compensation awarded to, earned by, paid to, or payable to the NEO or the director, in any capacity with respect to the company.

(8) New reporting issuers

- (a) Subject to paragraph (b) and subsection 3.1(1), disclose information in the summary compensation table for the three most recently completed financial years since the company became a reporting issuer.

(b) Do not provide information for a completed financial year if the company was not a reporting issuer for any part of that financial year, unless the company became a reporting issuer as a result of a restructuring transaction.

(c) If the company was not a reporting issuer at any time during the most recently completed financial year and the company is completing the form because it is preparing a prospectus, discuss all significant elements of the compensation to be awarded to, earned by, paid to, or payable to NEOs of the company once it becomes a reporting issuer, to the extent this compensation has been determined.

Commentary

1. *Unless otherwise specified, information required to be disclosed under this form may be prepared in accordance with the accounting principles the company uses to prepare its financial statements, as permitted by NI 52-107, or the Handbook.*

2. *The definition of “director” under securities legislation includes an individual who acts in a capacity similar to that of a director.*

“ITEM 2 – COMPENSATION DISCUSSION AND ANALYSIS

“2.1 Compensation discussion and analysis

(1) Describe and explain all significant elements of compensation awarded to, earned by, paid to, or payable to NEOs for the most recently completed financial year. Include the following:

- (a) the objectives of any compensation program or strategy;
- (b) what the compensation program is designed to reward;
- (c) each element of compensation;
- (d) why the company chooses to pay each element;
- (e) how the company determines the amount (and, where applicable, the formula) for each element; and
- (f) how each element of compensation and the company’s decisions about that element fit into the company’s overall compensation objectives and affect decisions about other elements.

(2) If applicable, describe any new actions, decisions or policies that were made after the end of the most recently completed financial year that could affect a reasonable person’s understanding of an NEO’s compensation for the most recently completed financial year.

(3) If applicable, clearly state the benchmark and explain its components, including the companies included in the benchmark group and the selection criteria.

(4) If applicable, disclose performance goals or similar conditions that are based on objective, identifiable measures, such as the company's share price or earnings per share. If performance goals or similar conditions are subjective, the company may describe the performance goal or similar condition without providing specific measures.

The company is not required to disclose performance goals or similar conditions in respect of specific quantitative or qualitative performance-related factors if a reasonable person would consider that disclosing them would seriously prejudice the company's interests. Companies do not qualify for this exemption if they have publicly disclosed the performance goals or similar conditions.

If the company does not disclose specific performance goals or similar conditions, state what percentage of the NEO's total compensation relates to this undisclosed information and how difficult it could be for the NEO, or how likely it will be for the company, to achieve the undisclosed performance goal or similar condition.

If the company discloses performance goals or similar conditions that are non-GAAP financial measures, explain how the company calculates these performance goals or similar conditions from its financial statements.

Commentary

1. *The information disclosed under section 2.1 will depend on the facts. Provide enough analysis to allow a reasonable person, applying reasonable effort, to understand the disclosure elsewhere in this form. Describe the significant principles underlying policies and explain the decisions relating to compensation provided to an NEO. Disclosure that merely describes the process for determining compensation or compensation already awarded, earned, paid, or payable is not adequate. The information contained in this section should give readers a sense of how compensation is tied to the NEO's performance. Avoid boilerplate language.*

2. *If the company's process for determining executive compensation is very simple, for example, the company relies solely on board discussion without any formal objectives, criteria and analysis, then make this clear in the discussion.*

3. *The following are examples of items that will usually be significant elements of disclosure concerning compensation:*

- *contractual or non-contractual arrangements, plans, process changes or any other matters that might cause the amounts disclosed for the most recently completed financial year to be misleading if used as an indicator of expected compensation levels in future periods;*
- *the process for determining perquisites and personal benefits;*
- *policies and decisions about the adjustment or recovery of awards, earnings, payments, or payables if the performance goal or similar condition on which they are based are restated or adjusted to reduce the award, earning, payment, or payable;*

- *the basis for selecting events that trigger payment for any arrangement that provides for payment at, following or in connection with any termination or change of control;*
- *whether the company used any benchmarking in determining compensation or any element of compensation;*
- *any waiver or change to any specified performance goal or similar condition to payout for any amount, including whether the waiver or change applied to one or more specified NEOs or to all compensation subject to the performance goal or similar condition;*
- *the role of executive officers in determining executive compensation; and*
- *performance goals or similar conditions in respect of specific quantitative or qualitative performance-related factors for NEOs.*

“2.2 Performance graph

- (a) This section does not apply to:
- (i) venture issuers;
 - (ii) companies that have distributed only debt securities or non-convertible, non-participating preferred securities to the public; and
 - (iii) companies that were not reporting issuers in any jurisdiction in Canada for at least 12 calendar months before the end of their most recently completed financial year, other than companies that became new reporting issuers as a result of a restructuring transaction.
- (b) Provide a line graph showing the company’s cumulative total shareholder return over the five most recently completed financial years. Assume that \$100 was invested on the first day of the five-year period. If the company has been a reporting issuer for less than five years, use the period that the company has been a reporting issuer.

Compare this to the cumulative total return of at least one broad equity market index that, to a reasonable person, would be an appropriate reference point for the company’s return. If the company is included in the S&P/TSX Composite Total Return Index, use that index. In all cases, assume that dividends are reinvested.

Discuss how the trend shown by this graph compares to the trend in the company’s compensation to executive officers reported under this form over the same period.

Commentary

For section 2.2, companies may also include other relevant performance goals or similar conditions.

“2.3 Option-based awards

Describe the process the company uses to grant option-based awards to executive officers. Include the role of the compensation committee and executive officers in setting or amending any equity incentive plan under which an option-based award is granted. State whether previous grants of option-based awards are taken into account when considering new grants.

“ITEM 3 – SUMMARY COMPENSATION TABLE**“3.1 Summary compensation table**

(1) For each NEO in the most recently completed financial year, complete this table for each of the company’s three most recently completed financial years that end on or after December 31, 2008.

Name and principal position (a)	Year (b)	Salary (\$) (c)	Share-based awards (d)	Option-based awards (\$) (e)	Non-equity incentive plan compensation (\$) (f)		Pension value (\$) (g)	All other compensation (\$) (h)	Total compensation (\$) (i)
					Annual incentive plans (f1)	Long-term incentive plans (f2)			
					CEO	____ ____			
CFO	____ ____								
A	____ ____								
B	____ ____								
C	____ ____								

Commentary

Under subsection (1), a company is not required to disclose comparative period disclosure in accordance with the requirements of either Form 51-102F6 Statement of Executive Compensation, which came into force on March 30, 2004, as amended, or this form, in respect of a financial year ending before December 31, 2008.

(2) In column (c), include the dollar value of cash and non-cash base salary an NEO earned during a financial year covered in the table (a covered financial year). If the company cannot calculate the amount of salary earned in a financial year, disclose this in a footnote, along with the reason why it cannot be determined. Restate the salary figure the next time the company prepares this form, and explain what portion of the restated figure represents an amount that the company could not previously calculate.

- (3) In column (d), disclose the dollar amount based on the grant date fair value of the award for a covered financial year.
- (4) In column (e), disclose the dollar amount based on the grant date fair value of the award for a covered financial year. Include option-based awards both with or without tandem share appreciation rights.
- (5) For an award disclosed in column (d) or (e), in a footnote to the table or in a narrative after the table:
- (a) if the grant date fair value is different from the fair value determined in accordance with Section 3870 of the Handbook (accounting fair value), state the amount of the difference and explain the difference; and
 - (b) describe the methodology used to calculate the grant date fair value, disclose the key assumptions and estimates used for each calculation, and explain why the company chose that methodology.

Commentary

1. *This commentary applies to subsections (3), (4) and (5).*
2. *The value disclosed in columns (d) and (e) of the summary compensation table should reflect what the board of directors intended to award or pay as compensation (grant date fair value) as set out in comment 3, below.*
3. *While compensation practices vary, there are generally two approaches that boards of directors use when setting compensation. A board of directors may decide the value in securities of the company it intends to award or pay as compensation. Alternatively, a board of directors may decide the portion of the potential ownership of the company it intends to transfer as compensation. A fair value ascribed to the award will normally result from these approaches. A company may calculate this value either in accordance with a valuation methodology identified in Section 3870 of the Handbook or in accordance with another methodology set out in comment 5 below.*
4. *In some cases, the grant date fair value disclosed in columns (d) and (e) may differ from the accounting fair value. For financial statement purposes, the accounting fair value amount is amortized over the service period to obtain an accounting cost (accounting compensation expense), adjusted at year end as required.*
5. *While the most commonly used methodologies for calculating the value of most types of awards are the Black-Scholes-Merton model and the binomial lattice model, companies may choose to use another valuation methodology if it produces a more meaningful and reasonable estimate of fair value.*
6. *The summary compensation table requires disclosure of an amount even if the accounting compensation expense is zero. The amount disclosed in the table should reflect the grant date fair value following the principles described under comments 2 and 3, above.*
7. *Column (d) includes common shares, restricted shares, restricted share units, deferred share units, phantom shares, phantom share units, common share equivalent units, stock, and similar instruments that do not have option-like features.*

(6) In column (e), include the incremental fair value if, at any time during the covered financial year, the company has adjusted, amended, cancelled, replaced or significantly modified the exercise price of options previously awarded to, earned by, paid to, or payable to, an NEO. The repricing or modification date must be determined in accordance with section 3870 of the Handbook. The methodology used to calculate the incremental fair value must be the same methodology used to calculate the initial grant.

This requirement does not apply to any repricing that equally affects all holders of the class of securities underlying the options and that occurs through a pre-existing formula or mechanism in the plan or award that results in the periodic adjustment of the option exercise or base price, an antidilution provision in a plan or award, or a recapitalization or similar transaction.

(7) Include a footnote to the table quantifying the incremental fair value of any adjusted, amended, cancelled, replaced or significantly modified options that are included in the table.

(8) In column (f), include the dollar value of all amounts earned for services performed during the covered financial year that are related to awards under non-equity incentive plans and all earnings on any such outstanding awards.

(a) If the relevant performance goal or similar condition was satisfied during a covered financial year (including for a single year in a plan with a multi-year performance goal or similar condition), report the amounts earned for that financial year, even if they are payable at a later date. The company is not required to report these amounts again in the summary compensation table when they are actually paid to an NEO.

(b) Include a footnote describing and quantifying all amounts earned on non-equity incentive plan compensation, whether they were paid during the financial year, were payable but deferred at the election of an NEO, or are payable by their terms at a later date.

(c) Include any discretionary cash awards, earnings, payments, or payables that were not based on pre-determined performance goals or similar conditions that were communicated to an NEO. Report any performance-based plan awards that include pre-determined performance goals or similar conditions in column (f).

(d) In column (f1), include annual non-equity incentive plan compensation, such as bonuses and discretionary amounts. For column (f1), annual non-equity incentive plan compensation relates only to a single financial year. In column (f2), include all non-equity incentive plan compensation related to a period longer than one year.

(9) In column (g), include all compensation relating to defined benefit or defined contribution plans. These include service costs and other compensatory items such as plan changes and earnings that are different from the estimated earnings for defined benefit plans and above-market earnings for defined contribution plans.

This disclosure relates to all plans that provide for the payment of pension plan benefits. Use the same amounts included in column (e) of the defined benefit plan table required by Item 5 for the covered financial year and the amounts included in column (c) of the defined contribution plan table as required by Item 5 for the covered financial year.

(10) In column (h), include all other compensation not reported in any other column of this table. Column (h) must include, but is not limited to:

(a) perquisites, including property or other personal benefits provided to an NEO that are not generally available to all employees, and that in aggregate are worth \$50,000 or more, or are worth 10% or more of an NEO's total salary for the financial year. Value these items on the basis of the aggregate incremental cost to the company and its subsidiaries. Describe in a footnote the methodology used for computing the aggregate incremental cost to the company.

State the type and amount of each perquisite the value of which exceeds 25% of the total value of perquisites reported for an NEO in a footnote to the table. Provide the footnote information for the most recently completed financial year only;

(b) other post-retirement benefits such as health insurance or life insurance after retirement;

(c) all 'gross-ups' or other amounts reimbursed during the covered financial year for the payment of taxes;

(d) the incremental payments, payables, and benefits to an NEO that are triggered by, or result from, a scenario listed in section 6.1 that occurred before the end of the covered financial year;

(e) the dollar value of any insurance premiums paid or payable by, or on behalf of, the company during the covered financial year for personal insurance for an NEO if the estate of the NEO is the beneficiary;

(f) the dollar value of any dividends or other earnings paid or payable on share-based or option-based awards that were not factored into the grant date fair value required to be reported in columns (d) and (e);

(g) any compensation cost for any security that the NEO bought from the company or its subsidiaries at a discount from the market price of the security (through deferral of salary, bonus or otherwise). Calculate this cost at the date of purchase and in accordance with Section 3870 of the Handbook; and

(h) above-market or preferential earnings on compensation that is deferred on a basis that is not tax exempt other than for defined contribution plans covered in the defined contribution plan table in Item 5. Above-market or preferential applies to non-registered plans and means a rate greater than the rate ordinarily paid by the company or its subsidiary on securities or other obligations having the same or similar features issued to third parties.

Commentary

1. *Generally, there will be no incremental payments, payables, and benefits that are triggered by, or result from, a scenario described in section 6.1 that occurred before the end of a covered financial year for compensation that has been reported in the summary compensation table for the most recently completed financial year or for a financial year before the most recently completed financial year.*

If the vesting or payout of the previously reported compensation is accelerated, or a performance goal or similar condition in respect of the previously reported compensation is waived, as a result of a scenario described in section 6.1, the incremental payments, payables, and benefits should include the value of the accelerated benefit or of the waiver of the performance goal or similar condition.

2. Generally, an item is not a perquisite if it is integrally and directly related to the performance of an executive officer's duties. If something is necessary for a person to do his or her job, it is integrally and directly related to the job and is not a perquisite, even if it also provides some amount of personal benefit.

If the company concludes that an item is not integrally and directly related to performing the job, it may still be a perquisite if the item provides an NEO with any direct or indirect personal benefit. If it does provide a personal benefit, the item is a perquisite, whether or not it is provided for a business reason or for the company's convenience, unless it is generally available on a non-discriminatory basis to all employees.

Companies must conduct their own analysis of whether a particular item is a perquisite. The following are examples of things that are often considered perquisites or personal benefits. This list is not exhaustive:

- Cars, car lease and car allowance;*
- Corporate aircraft or personal travel financed by the company;*
- Jewellery;*
- Clothing;*
- Artwork;*
- Housekeeping services;*
- Club membership;*
- Theatre tickets;*
- Financial assistance to provide education to children of executive officers;*
- Parking;*
- Personal financial or tax advice;*
- Security at personal residence or during personal travel; and*
- Reimbursements of taxes owed with respect to perquisites or other personal benefit.*

(11) In column (i), include the dollar value of total compensation for the covered financial year. For each NEO, this is the sum of the amounts reported in columns (c) through (h).

(12) Any deferred amounts must be included in the appropriate column for the covered financial year in which they are earned.

(13) If an NEO elected to exchange any compensation awarded to, earned by, paid to, or payable to the NEO in a covered financial year under a program that allows the NEO to receive awards, earnings, payments, or payables in another form, the compensation the NEO elected to exchange must be reported as compensation in the column appropriate for the form of compensation exchanged: Do not report it in the form in which it was or will be received by the NEO. State in a footnote the form of awards, earnings, payments, or payables substituted for the compensation the NEO elected to exchange.

“3.2 Narrative discussion

Describe and explain any significant factors necessary to understand the information disclosed in the summary compensation table required by section 3.1.

Commentary

The significant factors described in section 3.2 will vary depending on the circumstances of each award but may include:

- *the significant terms of each NEO's employment agreement or arrangement;*
- *any repricing or other significant changes to the terms of any share-based or option-based award program during the most recently completed financial year; and*
- *the significant terms of any award reported in the summary compensation table, including a general description of the formula or criterion to be applied in determining the amounts payable and the vesting schedule. For example, if dividends will be paid on shares, state this, the applicable dividend rate and whether that rate is preferential.*

“3.3 Currencies

Report amounts in this form using the same currency that the company uses in its financial statements. If compensation awarded to, earned by, paid to, or payable to an NEO was in a currency other than the reporting currency, state in a footnote the currency in which compensation was awarded, earned, paid, or payable, disclose the translation rate and describe the methodology used to translate the compensation into the reporting currency.

“3.4 Officers who also act as directors

If an NEO is also a director who receives compensation for services as a director, include that compensation in the summary compensation table and include a footnote explaining which amounts relate to the director role. Do not provide disclosure for that NEO under Item 7.

“ITEM 4 – INCENTIVE PLAN AWARDS

“4.1 Outstanding share-based awards and option-based awards

(1) Complete this table for each NEO for all awards outstanding at the end of the most recently completed financial year. This includes awards granted before the most recently completed financial year. For all awards in this table, disclose the awards that have been transferred at other than fair market value.

Name	Option-based Awards				Share-based Awards	
	Number of securities underlying unexercised options (#)	Option exercise price (\$)	Option expiration date	Value of unexercised in-the-money options (\$)	Number of shares or units of shares that have not vested (#)	Market or payout value of share-based awards that have not vested (\$)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
CEO						
CFO						
A						
B						
C						

(2) In column (b), for each award, disclose the number of securities underlying unexercised options.

(3) In column (c), disclose the exercise or base price for each option under each award reported in column (b).

(4) In column (d), disclose the expiration date for each option under each award reported in column (b).

(5) In column (e), disclose the aggregate dollar amount of in-the-money unexercised options held at the end of the year. Calculate this amount based on the difference between the market value of the securities underlying the instruments at the end of the year, and the exercise or base price of the option.

(6) In column (f), disclose the total number of shares or units that have not vested.

(7) In column (g), disclose the aggregate market value or payout value of share-based awards that have not vested.

If the share-based award provides only for a single payout on vesting, calculate this value based on that payout.

If the share-based award provides for different payouts depending on the achievement of different performance goals or similar conditions, calculate this value based on the minimum payout. However, if the NEO achieved a performance goal or similar condition in a financial year covered by the share-based award that on vesting could provide for a payout greater than the minimum payout, calculate this value based on the payout expected as a result of the NEO achieving this performance goal or similar condition.

“4.2 Incentive plan awards – value vested or earned during the year

(1) Complete this table for each NEO for the most recently completed financial year.

Name	Option-based awards - Value vested during the year (\$)	Share-based awards - Value vested during the year (\$)	Non-equity incentive plan compensation - Value earned during the year (\$)
(a)	(b)	(c)	(d)
CEO			
CFO			
A			
B			
C			

(2) In column (b), disclose the aggregate dollar value that would have been realized if the options under the option-based award had been exercised on the vesting date. Compute the dollar value that would have been realized by determining the difference between the market price of the underlying securities at exercise and the exercise or base price of the options under the option-based award on the vesting date. Do not include the value of any related payment or other consideration provided (or to be provided) by the company to or on behalf of an NEO.

(3) In column (c), disclose the aggregate dollar value realized upon vesting of share-based awards. Compute the dollar value realized by multiplying the number of shares or units by the market value of the underlying shares on the vesting date. For any amount realized upon vesting for which receipt has been deferred, include a footnote that states the amount and the terms of the deferral.

“4.3 Narrative discussion

Describe and explain the significant terms of all plan-based awards, including non-equity incentive plan awards, issued or vested, or under which options have been exercised, during the year, or outstanding at the year end, to the extent not already discussed under sections 2.1, 2.3 and 3.2. The company may aggregate information for different awards, if separate disclosure of each award is not necessary to communicate their significant terms.

Commentary

The items included in the narrative required by section 4.3 will vary depending on the terms of each plan, but may include:

- *the number of securities underlying each award or received on vesting or exercise;*
- *general descriptions of formulae or criteria that are used to determine amounts payable;*
- *exercise prices and expiry dates;*
- *dividend rates on share-based awards;*
- *whether awards are vested or unvested;*
- *performance goals or similar conditions, or other significant conditions;*
- *information on estimated future payouts for non-equity incentive plan awards (performance goals or similar conditions and maximum amounts); and*
- *the closing market price on the grant date, if the exercise or base price is less than the closing market price of the underlying security on the grant date.*

“ITEM 5 – PENSION PLAN BENEFITS

“5.1 Defined benefit plans table

(1) Complete this table for all pension plans that provide for payments or benefits at, following, or in connection with retirement, excluding defined contribution plans. For all disclosure in this table, use the same assumptions and methods used for financial statement reporting purposes under the accounting principles used to prepare the company’s financial statements, as permitted by NI 52-107.

Name (a)	Number of years credited service (#) (b)	Annual benefits payable (\$) (c)		Accrued obligation at start of year (\$) (d)	Compensatory change (\$) (e)	Non-compensatory change (\$) (f)	Accrued obligation at year end (\$) (g)
		At year end (c1)	At age 65 (c2)				
CEO							
CFO							
A							
B							
C							

(2) In columns (b) and (c), the disclosure must be as of the end of the company's most recently completed financial year. In columns (d) through (g), the disclosure must be as of the plan measurement date used in the company's audited financial statements for the most recently completed financial year.

(3) In column (b), disclose the number of years of service credited to an NEO under the plan. If the number of years of credited service in any plan is different from the NEO's number of actual years of service with the company, include a footnote that states the amount of the difference and any resulting benefit augmentation, such as the number of additional years the NEO received.

(4) In column (c), disclose:

(a) the annual lifetime benefit payable at the end of the most recently completed financial year in column (c1) based on years of credited service reported in column (b) and actual pensionable earnings as at the end of the most recently completed financial year; and

(b) the annual lifetime benefit payable at age 65 in column (c2) based on years of credited service as of age 65 and actual pensionable earnings through the end of the most recently completed financial year, as per column (c1).

(5) In column (d), disclose the accrued obligation at the start of the most recently completed financial year.

(6) In column (e), disclose the compensatory change in the accrued obligation for the most recently completed financial year. This includes service cost net of employee contributions plus plan changes and differences between actual and estimated earnings, and any additional changes that have retroactive impact, including, for greater certainty, a change in valuation assumptions as a consequence of an amendment to benefit terms.

Disclose the valuation method and all significant assumptions the company applied in quantifying the accrued obligation at the end of the most recently completed financial year. The company may satisfy all or part of this disclosure by referring to the disclosure of assumptions in its financial statements, footnotes to the financial statements or discussion in its management's discussion and analysis.

(7) In column (f), disclose the non-compensatory changes in the accrued obligation for the company's most recently completed financial year. Include all items that are not compensatory, such as changes in assumptions other than those already included in column (e) because they were made as a consequence of an amendment to benefit terms, employee contributions and interest on the accrued obligation at the start of the year.

(8) In column (g), disclose the accrued obligation at the end of the most recently completed financial year.

“5.2 Defined contribution plans table

(1) Complete this table for all pension plans that provide for payments or benefits at, following or in connection with retirement, excluding defined benefit plans. For all disclosure in this table, use the same assumptions and methods used for financial statement reporting purposes under the accounting principles used to prepare the company's financial statements, as permitted by NI 52-107.

Name	Accumulated value at start of year (\$)	Compensatory (\$)	Non-compensatory (\$)	Accumulated value at year end (\$)
(a)	(b)	(c)	(d)	(e)
CEO				
CFO				
A				
B				
C				

(2) In column (c), disclose the employer contribution and above-market or preferential earnings credited on employer and employee contributions. Above-market or preferential earnings applies to non-registered plans and means a rate greater than the rate ordinarily paid by the company or its subsidiary on securities or other obligations having the same or similar features issued to third parties.

(3) In column (d), disclose the non-compensatory amount, including employee contributions and regular investment earnings on employer and employee contributions. Regular investment earnings means all investment earnings in registered defined contribution plans and earnings that are not above market or preferential in other defined contribution plans.

(4) In column (e), disclose the accumulated value at the end of the most recently completed financial year.

Commentary

For pension plans that provide the maximum of: (i) the value of a defined benefit pension; and (ii) the accumulated value of a defined contribution pension, companies should disclose the global value of the pension plan in the defined benefit plans table under section 5.1.

For pension plans that provide the sum of a defined benefit component and a defined contribution component, companies should disclose the respective components of the pension plan. The defined benefit component should be disclosed in the defined benefit plans table under section 5.1 and the defined contribution component should be disclosed in the defined contribution plans table under section 5.2.

“5.3 Narrative discussion

Describe and explain for each retirement plan in which an NEO participates, any significant factors necessary to understand the information disclosed in the defined benefit plan table in section 5.1 and the defined contribution plan table in section 5.2.

Commentary

Significant factors described in the narrative required by section 5.3 will vary, but may include:

- *the significant terms and conditions of payments and benefits available under the plan, including the plan’s normal and early retirement payment, benefit formula, contribution formula, calculation of interest credited under the defined contribution plan and eligibility standards;*
- *provisions for early retirement, if applicable, including the name of the NEO and the plan, the early retirement payment and benefit formula and eligibility standards. Early retirement means retirement before the normal retirement age as defined in the plan or otherwise available under the plan;*
- *the specific elements of compensation (e.g., salary, bonus) included in applying the payment and benefit formula. If a company provides this information, identify each element separately; and*
- *company policies on topics such as granting extra years of credited service, including an explanation of who these arrangements relate to and why they are considered appropriate.*

“5.4 Deferred compensation plans

Describe the significant terms of any deferred compensation plan relating to each NEO, including:

- (a) the types of compensation that can be deferred and any limitations on the extent to which deferral is permitted (by percentage of compensation or otherwise);
- (b) significant terms of payouts, withdrawals and other distributions; and
- (c) measures for calculating interest or other earnings, how and when these measures may be changed, and whether an NEO or the company chose these measures. Quantify these measures wherever possible.

“ITEM 6 – TERMINATION AND CHANGE OF CONTROL BENEFITS

“6.1 Termination and change of control benefits

(1) For each contract, agreement, plan or arrangement that provides for payments to an NEO at, following or in connection with any termination (whether voluntary, involuntary or constructive), resignation, retirement, a change in control of the company or a change in an NEO’s responsibilities, describe, explain, and where appropriate, quantify the following items:

- (a) the circumstances that trigger payments or the provision of other benefits, including prerequisites and pension plan benefits;
- (b) the estimated incremental payments, payables, and benefits that are triggered by, or result from, each circumstance, including timing, duration and who provides the payments and benefits;

- (c) how the payment and benefit levels are determined under the various circumstances that trigger payments or provision of benefits;
- (d) any significant conditions or obligations that apply to receiving payments or benefits. This includes but is not limited to, non-compete, non-solicitation, non-disparagement or confidentiality agreements. Include the term of these agreements and provisions for waiver or breach; and
- (e) any other significant factors for each written contract, agreement, plan or arrangement.

(2) Disclose the estimated incremental payments, payables, and benefits even if it is uncertain what amounts might be paid in given circumstances under the various plans and arrangements, assuming that the triggering event took place on the last business day of the company's most recently completed financial year. For valuing share-based awards or option-based awards, use the closing market price of the company's securities on that date.

If the company is unsure about the provision or amount of payments or benefits, make a reasonable estimate (or a reasonable estimate of the range of amounts) and disclose the significant assumptions underlying these estimates.

- (3) Despite subsection (1), the company is not required to disclose the following:
- (a) Perquisites and other personal benefits if the aggregate of this compensation is less than \$50,000. State the individual perquisites and personal benefits as required by paragraph 3.1(10)(a).
 - (b) Information about possible termination scenarios for an NEO whose employment terminated in the past year. The company must only disclose the consequences of the actual termination.
 - (c) Information in respect of a scenario described in subsection (1) if there will be no incremental payments, payables, and benefits that are triggered by, or result from, that scenario.

Commentary

1. *Subsection (1) does not require the company to disclose notice of termination without cause, or compensation in lieu thereof, which are implied as a term of an employment contract under common law or civil law.*

2. *Item 6 applies to changes of control regardless of whether the change of control results in termination of employment.*

3. *Generally, there will be no incremental payments, payables, and benefits that are triggered by, or result from, a scenario described in subsection (1) for compensation that has been reported in the summary compensation table for the most recently completed financial year or for a financial year before the most recently completed financial year.*

If the vesting or payout of the previously reported compensation is accelerated, or a performance goal or similar condition in respect of the previously reported compensation is waived, as a result of a scenario described in subsection (1), the incremental payments, payables, and benefits should include the value of the accelerated benefit or of the waiver of the performance goal or similar condition.

“ITEM 7 – DIRECTOR COMPENSATION**“7.1 Director compensation table**

(1) Complete this table for all amounts of compensation provided to the directors for the company’s most recently completed financial year.

Name	Fees earned (\$)	Share-based awards (\$)	Option-based awards (\$)	Non-equity incentive plan compensation (\$)	Pension value (\$)	All other compensation (\$)	Total (\$)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
A							
B							
C							
D							
E							

(2) All forms of compensation must be included in this table.

(3) Complete each column in the manner required for the corresponding column in the summary compensation table in section 3.1, in accordance with the requirements of Item 3, as supplemented by the commentary to Item 3, except as follows:

(a) In column (a), do not include a director who is also an NEO if his or her compensation for service as a director is fully reflected in the summary compensation table and elsewhere in this form. If an NEO is also a director who receives compensation for his or her services as a director, reflect the director compensation in the summary compensation table required by section 3.1 and provide a footnote to this table indicating that the relevant disclosure has been provided under section 3.4.

(b) In column (b), include all fees awarded, earned, paid, or payable in cash for services as a director, including annual retainer fees, committee, chair, and meeting fees.

(c) In column (g), include all compensation paid, payable, awarded, granted, given, or otherwise provided, directly or indirectly, by the company, or a subsidiary of the company, to a director in any capacity, under any other arrangement. This includes, for greater certainty, all plan and non-plan compensation, direct and indirect pay, remuneration, economic or financial award, reward, benefit, gift or perquisite paid, payable, awarded, granted, given, or otherwise provided to the director for services provided, directly or indirectly, to the company or a subsidiary of the company. In a footnote to the table, disclose these amounts and describe the nature of the services provided by the director that are associated with these amounts.

(d) In column (g), include programs where the company agrees to make donations to one or more charitable institutions in a director's name, payable currently or upon a designated event such as the retirement or death of the director. Include a footnote to the table disclosing the total dollar amount payable under the program.

“7.2 Narrative discussion

Describe and explain any factors necessary to understand the director compensation disclosed in section 7.1.

Commentary

Significant factors described in the narrative required by section 7.2 will vary, but may include:

- *disclosure for each director who served in that capacity for any part of the most recently completed financial year;*
- *standard compensation arrangements, such as fees for retainer, committee service, service as chair of the board or a committee, and meeting attendance;*
- *any compensation arrangements for a director that are different from the standard arrangements, including the name of the director and a description of the terms of the arrangement; and*
- *any matters discussed in the compensation discussion and analysis that do not apply to directors in the same way that they apply to NEOs such as practices for granting option-based awards.*

“7.3 Share-based awards, option-based awards and non-equity incentive plan compensation

Provide the same disclosure for directors that is required under Item 4 for NEOs.

“ITEM 8 – COMPANIES REPORTING IN THE UNITED STATES

“8.1 Companies reporting in the United States

(1) Except as provided in subsection (2), SEC issuers may satisfy the requirements of this form by providing the information required by Item 402 ‘Executive compensation’ of Regulation S-K under the 1934 Act.

(2) Subsection (1) does not apply to a company that, as a foreign private issuer, satisfies Item 402 of Regulation S-K by providing the information required by Items 6.B ‘Compensation’ and 6.E.2 ‘Share Ownership’ of Form 20-F under the 1934 Act.

“ITEM 9 – EFFECTIVE DATE AND TRANSITION

“9.1 Effective date

(1) This form comes into force on December 31, 2008.

(2) This form applies to a company in respect of a financial year ending on or after December 31, 2008.

“9.2 Transition

(1) The form entitled Form 51-102F6 *Statement of Executive Compensation*, which came into force on March 30, 2004, as amended:

(a) does not apply to a company in respect of a financial year ending on or after December 31, 2008; and

(b) for greater certainty, applies to a company that is required to prepare and file executive compensation disclosure because:

(i) the company is sending an information circular to a securityholder under paragraph 9.1(2)(a) of National Instrument 51-102 *Continuous Disclosure Obligations*, the information circular includes the disclosure required by Item 8 of Form 51-102F5, and the information circular is in respect of a financial year ending before December 31, 2008; or

(ii) the company is filing an AIF that includes the disclosure required by Item 8 of Form 51-102F5, in accordance with Item 18 of Form 51-102F2, and the AIF is in respect of a financial year ending before December 31, 2008.

(2) A company that is required to prepare and file executive compensation disclosure for a reason set out in paragraph (1)(b) may satisfy that requirement by preparing and filing the disclosure required by this form”.

Coming into force

3(1) Subject to subsection (2), these regulations come into force on December 31, 2008.

(2) If these regulations are filed with the Registrar of Regulations after December 31, 2008, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 126/2008

The Labour-sponsored Venture Capital Corporations Act

Section 28

Order in Council 889/2008, dated December 18, 2008

(Filed December 19, 2008)

Title

1 These regulations may be cited as *The Labour-sponsored Venture Capital Corporations Amendment Regulations, 2008*.

R.R.S. c.L-0.2 Reg 1 amended

2 *The Labour-sponsored Venture Capital Corporations Regulations* are amended in the manner set forth in these regulations.

Section 3.1 amended

3 **Section 3.1 is amended by striking out “\$25,000,000” and substituting “\$50,000,000”.**

Section 7 amended

4 **Subsection 7(2) is amended by striking out “\$10,200,000” and substituting “\$20,200,000”.**

Coming into force

5 These regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 127/2008*The Queen's Bench Act, 1998*

Section 109

Order in Council 890/2008, dated December 18, 2008

(Filed December 19, 2008)

Title

1 These regulations may be cited as *The Queen's Bench Amendment Regulations, 2008 (No.2)*.

R.R.S. c.Q-1.01 Reg 1 amended

2 *The Queen's Bench Regulations* are amended in the manner set forth in these regulations.

Section 5 amended

3 **The following clauses are added after clause 5(1)(g):**

- “(h) Estevan;
- “(i) Melfort;
- “(j) Weyburn;
- “(k) Wynyard”.

Section 7.1 amended

4 **The following clauses are added after clause 7.1(1)(d):**

- “(e) Battleford;
- “(f) Estevan;
- “(g) Melfort;
- “(h) Moose Jaw;
- “(i) Swift Current;
- “(j) Weyburn;
- “(k) Wynyard”.

Coming into force

5(1) Subject to subsection (2), these regulations come into force on December 1, 2008.

(2) If these regulations are filed with the Registrar of Regulations after December 1, 2008, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

RÈGLEMENT DE LA SASKATCHEWAN 127/2008*Loi de 1998 sur la Cour du Banc de la Reine*

Article 109

Décret 890/2008, en date du 18 décembre 2008

(déposé 19 décembre 2008)

Titre**1** *Règlement n° 2 de 2008 modifiant le Règlement sur la Cour du Banc de la Reine.***Modification du Règl. 1 des R.R.S. ch. Q-1.01****2** Le *Règlement sur la Cour du Banc de la Reine* est modifié de la manière énoncée dans le présent règlement.**Modification de l'article 5****3** Les alinéas qui suivent sont insérés après l'alinéa 5(1)g) :

- « h) Estevan;
- « i) Melfort;
- « j) Weyburn;
- « k) Wynyard ».

Modification de l'article 7.1**4** Les alinéas qui suivent sont insérés après l'alinéa 7.1(1)d) :

- « e) Battleford;
- « f) Estevan;
- « g) Melfort;
- « h) Moose Jaw;
- « i) Swift Current;
- « j) Weyburn;
- « k) Wynyard ».

Entrée en vigueur**5(1)** Sous réserve du paragraphe (2), le présent règlement entre en vigueur le 1^{er} décembre 2008.(2) Le présent règlement entre en vigueur le jour de son dépôt auprès du registraire des règlements, si ce dépôt intervient après le 1^{er} décembre 2008.

SASKATCHEWAN REGULATIONS 128/2008*The Residential Tenancies Act, 2006*

Section 81

Order in Council 891/2008, dated December 18, 2008

(Filed December 19, 2008)

Title

1 These regulations may be cited as *The Residential Tenancies Amendment Regulations, 2008*.

R.R.S. c.R-22.0001 Reg 1 amended

2 *The Residential Tenancies Regulations, 2007* are amended in the manner set forth in these regulations.

Section 2 amended

3 **The following subsection is added after subsection 2(3):**

“(4) For the purposes of clause 54(1.1)(b) of the Act, ‘**date of the last rent increase**’ means the date that written notice of the last rent increase was given to the tenant”.

Section 12 amended

4 **Section 12 is amended:**

(a) by renumbering it as subsection 12(1); and

(b) by adding the following subsection after subsection (1):

“(2) For the purposes of clause 33(4)(b) of the Act, service on the minister responsible for the administration of *The Saskatchewan Assistance Act* must be made by serving the deputy minister of the ministry over which that minister presides, or any other employee of that ministry whom the deputy minister advises the director in writing of, by any of the following methods:

(a) personal service;

(b) ordinary mail;

(c) facsimile transmission;

(d) any electronic message that produces a written record;

(e) any regular means used within the Government of Saskatchewan to deliver documents from one ministry or agency to another ministry or agency”.

Appendix amended**5 Section 5 of Schedule 1 of Part II of the Appendix is repealed and the following substituted:****“Rent increase**

5(1) A landlord under a periodic tenancy must give a tenant six months’ advance written notice of a rent increase, and the landlord shall not increase the rent more than twice each year.

(2) If a landlord fails to give the required six months’ notice, the rent increase won’t take effect until six months after written notice is given. If a landlord increases rent without proper notice, the tenant can apply to the Director of Residential Tenancies for compensation.

(3) A landlord under a fixed term tenancy must not increase the rent under that fixed term tenancy unless the amount of the increase (expressed either as a dollar amount or as a percentage) and time when an increase is to come into effect have been agreed to between the landlord and the tenant at the time the fixed term tenancy is entered into.

[see sections 53.1 and 54 of *The Residential Tenancies Act, 2006* and *The Residential Tenancies Regulations, 2007*].”

Coming into force

6(1) Subject to subsections (2) and (3), these regulations come into force on the day on which they are filed with the Registrar of Regulations.

(2) Subject to subsection (3), section 4 of these regulations comes into force on the day on which section 4 of *The Residential Tenancies Amendment Act, 2008* comes into force.

(3) If section 4 of *The Residential Tenancies Amendment Act, 2008* comes into force before the day on which these regulations are filed with the Registrar of Regulations, section 4 of these regulations comes into force on the day on which these regulations are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 129/2008*The Wildlife Act, 1998*

Section 83

Order in Council 892/2008, dated December 18, 2008

(Filed December 19, 2008)

Title**1** These regulations may be cited as *The Wildlife Amendment Regulations, 2008*.**R.R.S. c.W-13.1 Reg 1 amended****2** *The Wildlife Regulations, 1981* are amended in the manner set forth in these regulations.**Section 4 amended****3** **The following subsection is added after subsection 4(6):**

“(7) Notwithstanding clause 36(1)(b), but subject to subsection 11(1) and the consent and direction of the commercial wildlife farm operator, a person may, without a licence, hunt captive-reared ringneck pheasants on a commercial wildlife farm at any time and in any amount or quota”.

Section 8 amended**4** **Subsection 8(2) is amended:****(a)** by striking out “and” after clause (c);**(b)** by adding “and” after clause (d); and**(c)** by adding the following clause after clause (d):**(e)** a person may hunt those animals listed in subsections 4(1) and (2)”.**Section 13 amended****5(1)** **Subsection 13(2) is amended by striking out “subsections (3) and (4)” and substituting “subsections (3) to (4)”.****(2)** **The following subsection is added after subsection 13(3):**

“(3.1) Persons authorized by the director and by municipal bylaw may, subject to any conditions set by the director and the terms of the bylaw, hunt animals other than those animals listed in clauses 4(1)(f), (g) and (h) within 500 metres of any building, stockade or corral in the municipality without the consent of the owner of the building, stockade or corral”.

Section 25 amended**6** **Subsection 25(2) is repealed and the following substituted:****(2)** Except as may be otherwise expressly authorized by these regulations, no person shall shoot or attempt to shoot any beaver:**(a)** in a fur conservation area, unless recommended at the annual meeting of the area by a majority of the member trappers for that area and authorized by a special permit issued by the director; or**(b)** outside a fur conservation area on any land without the permission of the owner or occupant of the land”.

Section 32 amended

7 Subsection 32(3) is amended by striking out “foxes and”.

Section 36 amended

8(1) Clause 36(1)(b) is amended by striking out “, and a Saskatchewan Wildlife Habitat Licence”.

(2) The following subsection is added after subsection 36(1):

“(1.1) No person who holds a game bird licence listed in Table 1 or a big game licence listed in Table 2 shall hunt the game specified in that licence without a Saskatchewan Wildlife Habitat Licence”.

(3) Subsection 36(2) is repealed and the following substituted:

“(2) Notwithstanding subsections (1) and (1.1), an owner or occupant of any land may, within the limits of that land, hunt upland game birds without a licence and a Saskatchewan Wildlife Habitat Licence during the game bird season”.

Section 48 amended

9(1) Subsection 48(2) is amended by striking out “, that portion of Wildlife Management Zone 60 lying north of Township 51 or Wildlife Management Zone 61”.

(2) Subsection 48(2.1) is repealed and the following substituted:

“(2.1) Notwithstanding subsection (2), a person may park within 10 metres of a provincial highway or designated trail in Cypress Hills Provincial Park (West Block)”.

(3) Subsection 48(4) is repealed and the following substituted:

“(4) In Wildlife Management Zones 56 to 59 and 68, during the moose archery open seasons and moose rifle open seasons established pursuant to *The Open Seasons Game Regulations, 2004*, no person shall operate or be a passenger in any all-terrain vehicle for any purpose connected with hunting between one hour before sunrise and noon, except:

- (a) to retrieve a killed big game animal by the most direct route available; or
- (b) as authorized by the director.

“(4.1) Notwithstanding clause (1)(b), no person shall carry a firearm on any all-terrain vehicle operated for the purposes mentioned in clause (4)(a)”.

Coming into force

10 These regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 130/2008*The Wildlife Act, 1998*

Section 83

Order in Council 893/2008, dated December 18, 2008

(Filed December 19, 2008)

Title

1 These regulations may be cited as *The Wildlife Management Zones and Special Areas Boundaries Amendment Regulations, 2008*.

R.R.S. c.W-13.1 Reg 45 amended

2 *The Wildlife Management Zones and Special Areas Boundaries Regulations, 1990* are amended in the manner set forth in these regulations.

Section 3 amended

3 **Clause 3(2)(d) is repealed.**

Appendix, Part III amended

4 **Part III of the Appendix is amended by repealing the description of Blaine Lake Game Preserve.**

Appendix, Part IV amended

5 **Part IV of the Appendix is amended:**

(a) **by repealing the description of Dore Mountain Road Corridor Game Preserve; and**

(b) **by repealing the description of Swan Lake Road Corridor Game Preserve.**

Coming into force

6 These regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 131/2008

The Cities Act

Section 359

Order in Council 894/2008, dated December 18, 2008

and

The Cities Act

Subsection 359(3)

Minister's Order dated December 10, 2008

(Filed December 19, 2008)

Title

1 These regulations may be cited as *The Cities Amendment Regulations, 2008*.

R.R.S. c.C-11.1 Reg 1 amended

2 *The Cities Regulations* are amended in the manner set forth in these regulations.

Section 16 amended

3 Clause 16(1)(b) is amended by striking out "fair value assessment" and substituting "assessed value".

Appendix amended

4 Part II of the Appendix is amended:

(a) by repealing Form C and substituting the following:

"FORM C

[Subsection 23(2)]

Notice of Appeal to the Board of Revision

(DEADLINE FOR APPEAL IS _____)

To the Secretary of the Board of Revision of the City of _____ Saskatchewan:

Section 1:

I request the: _____ Simplified appeal process _____ Regular appeal process
(*see reverse)

I appeal against the: (check beside those which apply)

_____ Property valuation

_____ Property classification

_____ Exemption

_____ Preparation or content of the assessment roll

_____ Preparation or content of the Notice of Assessment

Of the following Property Address: _____ Account Number: _____

Assessed Parcel: _____

*(Plan, Block, Lot)

Section 2:

I make this appeal on the following grounds (nature of alleged error):

(Attach extra sheets if necessary.)

Section 3:

In support of these grounds, I hereby state the following material facts to be true and accurate: *(Attach extra sheets if necessary.)*

Section 4:

I request that the following change(s) be made to the assessment roll (if known): *(Attach extra sheets if necessary.)*

I have discussed my appeal with _____,
 (Assessor's name)

of the City Assessor's office, on this date _____ and the following
 (month/day/year)

is a summary of that discussion: *(Include the outcome of the discussion and any details of the facts or issues agreed to by the parties.)*

OR

I have not discussed my appeal with the City Assessor's office for the following reasons:
 (Provide reasons why no discussion was held. Attach extra sheets if necessary.)

Section 5:

Appellant's Name:		Agent's Name (if applicable):	
Mailing Address:		Mailing Address:	
City/Town:		City/Town:	
Province:	Postal Code:	Province:	Postal Code:
Home Phone #:	Business Phone #:	Home Phone #:	Business Phone #:
Fax #:	Cell #:	Fax #:	Cell #:
E-mail address:		E-mail address:	

If the Appellant is not the owner, what interest does the Appellant have in the property? (e.g. tenant, property manager)

Dated this _____ day of _____, 20 _____

Current Fair Value under Appeal: _____ \$ _____
(Enclosed Appeal Fee)

(Appellant's/Agent's name – please print)

(Appellant's/Agent's signature)

* What is the difference between the regular and simplified appeal processes?

For regular appeals, any written material and photographs you provide in support of your appeal must be submitted to BOTH the Secretary of the Board of Revision and the City Assessor at least 20 days before the date of your hearing.

If you qualify for a simplified appeal process and request it on the Notice of Appeal, you *can* provide any written material and photographs in support of your appeal to the Board of Revision and City Assessor at your hearing. However, to avoid delays at your hearing, you are encouraged to provide your material to BOTH the Secretary of the Board of Revision and the City Assessor at least 20 days before the date of your hearing. You are eligible for the simplified appeal process if your appeal is for:

- a single family residential property or residential condominium; or
- any property that has a current fair value assessment of 250,000 or less.

The written material you provide for either process should identify why you feel there is an error in your assessment"; **and**

(b) in Form D:

(i) by striking out "(land valuation or improvement valuation or both)"; **and**

(ii) by striking out "(land classification or improvement classification or both)".

Coming into force

5(1) Subject to subsection (2), these regulations come into force on January 1, 2009.

(2) If these regulations are filed with the Registrar of Regulations after January 1, 2009, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 132/2008*The Municipalities Act*

Section 403

Order in Council 895/2008, dated December 18, 2008

and

The Municipalities Act

Subsections 272(8) and 403(3)

Minister's Order dated December 10, 2008

(Filed December 19, 2008)

Title

1 These regulations may be cited as *The Municipalities Amendment Regulations, 2008 (No. 2)*.

R.R.S. c.M-36.1 Reg 1 amended

2 *The Municipalities Regulations* are amended in the manner set forth in these regulations.

Section 6 amended

3 **Section 6 is amended by striking out “\$4 million” and substituting “\$15 million”.**

Section 43 amended

4 **Clause 43(1)(b) is amended by striking out “fair value assessment” and substituting “assessed value”.**

Section 47 amended

5 **Subsection 47(2) is repealed and the following substituted:**

“(2) If a council allows a discount for prompt payment pursuant to subsection (1):

(a) for each of the taxes or special assessments mentioned in subsection (1), the maximum discount is 15% of the tax or special assessment for that year; and

(b) subject to subsection (2.1), the discount must be offered over the entire period from the date the tax notice is sent until the earliest of:

(i) a date determined by the council;

(ii) the due date; and

(iii) November 30 of the year in which the taxes and special assessments are levied.

“(2.1) If a council allows a discount for prompt payment pursuant to subsection (1):

(a) the greatest percentage of the discount must be offered in the first month; and

(b) the percentage discount offered in subsequent months must be equal to or less than the percentage discount offered in the preceding month”.

Appendix amended

6(1) Part I of the Appendix is amended in the manner set forth in this section.

(2) **Form D is amended by adding a column titled “DATE” beside the column titled “REG PLAN NO.”.**

(3) **Form F is amended by striking out “(fair value assessment or taxable assessment)” and substituting “(assessed value or taxable assessment)”.**

Coming into force

7(1) Subject to subsection (2), these regulations come into force on January 1, 2009.

(2) If these regulations are filed with the Registrar of Regulations after January 1, 2009, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 133/2008

The Northern Municipalities Act

Sections 194, 258.4 and 286

Order in Council 896/2008, dated December 18, 2008

and

The Northern Municipalities Act

Section 286.1

and

The Interpretation Act, 1995

Section 40

Minister’s Order dated December 10, 2008

(Filed December 19, 2008)

Title

1 These regulations may be cited as *The Northern Municipality Assessment and Taxation Amendment Regulations, 2008*.

R.R.S. c.N-5.1 Reg 12 amended

2 *The Northern Municipality Assessment and Taxation Regulations* are amended in the manner set forth in these regulations.

Section 4 amended

3 **Section 4 is amended by striking out “subsection 194.02(5)” and substituting “clause 194(1)(b)”.**

New section**4 Section 5 is repealed and the following substituted:****“Minimum tax and base tax**

5 The following classes of assessment of property are established for the purposes of minimum tax pursuant to section 258.9 of the Act and base tax pursuant to section 259 of the Act:

- (a) Agricultural, which includes land and improvements classified as Non-arable (Range) Land and Improvements and Other Agricultural Land and Improvements pursuant to section 3;
- (b) Residential, which includes land and improvements classified as Residential, Multi-unit Residential and Seasonal Residential pursuant to section 3;
- (c) Commercial and Industrial, which includes land and improvements classified as Commercial and Industrial, Elevators and Railway Rights of Way and Pipeline pursuant to section 3”.

Section 6 amended

5 Section 6 is amended by striking out “subsection 229.3(3)” and substituting “subsection 258.4(1)”.

Section 7 amended

6(1) Subsection 7(1) is amended:

- (a) **in clause (a) by striking out “land or improvements or both” and substituting “property”; and**
- (b) **by repealing clause (b) and substituting the following:**
“(b) apportion the assessed value of the property among those classes”.

(2) Subsection 7(2) is repealed and the following substituted:

“(2) Pursuant to section 201 of the Act, if the assessor determines that portions of any property, or portions of its assessment, belong to different classes established pursuant to these regulations, property may be entered more than once in the assessment roll for the purpose of indicating the assessed value of each portion of the property within a class”.

New section 8

7 Section 8 is repealed and the following substituted:

“Date of classification

8(1) Subject to subsections (2) and (3), in each year as of January 1, property, and the assessments of properties, are to be classified as belonging to the classes established pursuant to these regulations.

(2) A new improvement or a newly subdivided parcel is to be classified as of the date that it is added to the assessment roll.

(3) If there is a change in the use of a property, the property is to be classified as of the date that the change is made to the assessment roll”.

Section 23.01 amended

8 Section 23.01 is amended by striking out “clause 210.4(1)(b)” and substituting “clause 240(1)(b)”.

Sections 23.1 to 23.8 repealed

9 Sections 23.1 to 23.8 are repealed.

New sections 23.81 to 23.84

10 Section 23.81 is repealed and the following substituted:

“Statement of account re school taxes

23.81(1) Form I of the Appendix is the form to be used for the interim statement of account required by section 260.8 of the Act.

(2) Form J of the Appendix is the form to be used for the annual statement of account required by section 260.8 of the Act.

(3) Form K of the Appendix is the form to be used by the revenue sharing account in submitting the monthly statement of account required by section 260.9 of the Act.

(4) Form L of the Appendix is the form to be used by towns and northern villages in submitting the monthly statement of account required by section 260.9 of the Act.

“Notice of appeal to board of revision

23.82 Form M of the Appendix is the form to be used as the notice of appeal to the board of revision pursuant to subclause 211(1)(c)(ii) and subsection 221(6) of the Act.

“Notice of appeal to Saskatchewan Municipal Board

23.83 Form N of the Appendix is the form to be used as the notice of appeal to the Saskatchewan Municipal Board pursuant to subsection 243(2) of the Act.

“Oath – member or secretary of board of revision

23.84 Form O of the Appendix is the form to be used for the official oath to be taken by a member of a board of revision and the secretary of a board of revision pursuant to subsection 216(5) of the Act”.

New section 23.85

11 The following section is added after section 23.84:

“Public notice

23.85 For the purposes of clause 190(2)(k) of the Act, public notice of a matter is to be given at least seven days before the meeting at which the council will initially consider the matter by:

(a) publishing a notice in a newspaper circulating in the northern municipality; and

(b) posting a notice in a conspicuous place in the northern municipality”.

Appendix amended

12(1) The Appendix is amended in the manner set forth in this section.

(2) Forms A to H are repealed.

(3) Form I is amended in Part I by striking out “subsection 226(2), (2.01) or 2.1” and substituting “section 259.3”.

(4) Form J is amended in Part I by striking out “subsection 226(2), (2.01) or 2.1” and substituting “section 259.3”.

(5) Form K is amended by striking out “section 262.1” and substituting “section 260.9”.

(6) Form L is amended by striking out “section 262.1” and substituting “section 260.9”.

(7) The following forms are added after Form L:

“FORM M
[Section 23.82]

Notice of Appeal to the Board of Revision

To the Secretary of the Board of Revision of the
municipality of _____, Saskatchewan.
(name of municipality)

I choose the: Simplified appeal process
 Regular appeal process

I appeal against the: *(check beside those that apply)*

- property valuation (land valuation or improvement valuation or both)
- property classification (land classification or improvement classification or both)
- exemption
- preparation or content of the assessment roll
- notice of assessment (assessed value or taxable assessment)

of the following property _____
(legal land description, civil address, assessment roll number or alternate)

on the following grounds, and, in support of these grounds, I state the following material facts to be true and accurate:

1 Ground of Appeal

Supporting material facts:

2 Ground of Appeal

Supporting material facts:

3 Ground of Appeal

Supporting material facts:

(Attach extra sheets if necessary)

I request that the following change(s) be made to the assessment roll *(if known)*:

(Attach extra sheets if necessary)

I discussed my appeal with _____ of the municipality
(assessor's/officer's name)

on _____ and the following is a summary of that discussion:
(month/day/year)

(Include the outcome of the discussion and any details of the facts or issues agreed to by the parties)

OR

I have not discussed my appeal with the municipality's assessor for the following reasons: *(Provide reasons why no discussion was held)* *(Attach extra sheets if necessary)*

My address for the service of notice in connection with this appeal is:

(name)

(street)

_____ *(city/town/etc.)* _____ *(province)* _____ *(postal code)*

Contact person for this appeal:

Property Owner(s): _____ Agent or other appellant: _____

Mailing Address: _____ Firm: _____

_____ Mailing Address: _____

Telephone No: _____ Telephone No: _____

(home)

(home)

(business)

(business)

Fax No: _____ Fax No: _____

Dated this _____ day of _____, 20 ____ .

(day)

(month)

_____ \$ _____

(Appellant's Signature)

(Enclosed Appeal Fee)

Note: The appellant must serve this Notice of Appeal on the secretary of the Saskatchewan Municipal Board (SMB). The prescribed appeal fee, payable to the SMB, must accompany this notice. Information on appeal fees may be obtained from the SMB. On receipt of this notice, the secretary of the SMB must serve a copy of this notice on every party to the appeal other than the appellant and provide a copy of this notice to the secretary of the board of revision.

“FORM O

[Section 23.84]

Oath - member or secretary of board of revision

I, _____, having been appointed to the office
of _____ of the board of revision for the _____

(member/secretary)

of _____,

DO SOLEMNLY PROMISE AND DECLARE THAT:

- 1 I will truly, faithfully and impartially, to the best of my knowledge and ability, perform the duties of this office;
- 2 I have not received and will not receive any payment or reward, or promise of payment or reward, for the exercise of any corrupt practice or other undue execution of this office;
- 3 I am not for any reason disqualified from holding this office.

DECLARED before me at

_____, Saskatchewan

this ___ day of _____, 20 __.

A Commissioner, etc. (or as the case may be)

Signature of Declarant

”.

Coming into force

13(1) Subject to subsection (2), these regulations come into force on the day on which *The Northern Municipalities Amendment Act, 2008 (No. 2)* comes into force.

(2) If *The Northern Municipalities Amendment Act, 2008 (No.2)* comes into force before these regulations are filed with the Registrar of Regulations, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 134/2008

The Northern Municipalities Act

Section 286

Order in Council 897/2008, dated December 18, 2008

(Filed December 19, 2008)

Title

1 These regulations may be cited as *The Northern Municipalities General Regulations (No. 1) Amendment Regulations, 2008 (No. 2)*.

R.R.S. c.N-5.1 Reg 2, section 11 repealed

2 Section 11 of *The Northern Municipalities General Regulations (No. 1)* is repealed.

Coming into force

3(1) Subject to subsection (2), these regulations come into force on the day on which *The Northern Municipalities Amendment Act, 2008 (No. 2)* comes into force.

(2) If *The Northern Municipalities Amendment Act, 2008 (No.2)* comes into force before these regulations are filed with the Registrar of Regulations, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 135/2008*The Northern Municipalities Act*

Section 286

Order in Council 898/2008, dated December 18, 2008

(Filed December 19, 2008)

Title

1 These regulations may be cited as *The Northern Municipalities Tax Exemption Amendment Regulations, 2008*.

R.R.S. c.N-5.1 Reg 11 amended

2 *The Northern Municipalities Tax Exemption Regulations, 1990* are amended in the manner set forth in these regulations.

Section 3 amended

3 **Section 3 is amended by striking out “clause 226(1)(b.1)” and substituting “subclause 259.2(1)(c)(ii)”.**

Section 4 amended

4 **Subsection 4(1) is amended by striking out “clause 226(1)(b.1)” and substituting “subclause 259.2(1)(c)(ii)”.**

Coming into force

5(1) Subject to subsection (2), these regulations come into force on the day on which *The Northern Municipalities Amendment Act, 2008 (No. 2)* comes into force.

(2) If *The Northern Municipalities Amendment Act, 2008 (No.2)* comes into force before these regulations are filed with the Registrar of Regulations, these regulations come into force on the day on which they are filed with the Registrar of Regulations.

SASKATCHEWAN REGULATIONS 136/2008*The Labour Standards Act*

Section 15.1

Order in Council 906/2008, dated December 22, 2008

(Filed December 22, 2008)

Title

1 These regulations may be cited as *The Minimum Wage Amendment Regulations, 2008*.

R.R.S. c.L-1 Reg 8 amended

2 *The Minimum Wage Regulations* are amended in the manner set forth in these regulations.

Section 2 amended

3 **Subsection 2(7) is amended in the portion preceding clause (a) by striking out “Subsections (4) to (6)” and substituting “Subsections (5) to (6.1)”.**

New section 8

4 **Section 8 is repealed and the following substituted:**

“Minimum age for employment

8(1) Subject to subsection (2), the minimum age at which employees may be employed in hotels, restaurants, educational institutions, hospitals and nursing homes is 15 years of age.

(2) A person under 16 years of age but 15 years of age or older may be employed in hotels, restaurants, educational institutions, hospitals and nursing homes for not more than 16 hours each week”.

Coming into force

5 These regulations come into force 14 days after the date on which they are published in the Gazette.

SASKATCHEWAN REGULATIONS 137/2008*The Milk Control Act, 1992*

Section 10

Board Order, dated December 23, 2008

(Filed December 23, 2008)

Title

1 These regulations may be cited as *The Milk Control Amendment Regulations, 2008 (No.12)*.

R.R.S. c.M-15 Reg 1, Appendix amended

2 Subsection 3(1) of Part II of the Appendix to *The Milk Control Regulations* is amended by repealing clauses (m) to (o) and substituting the following:

“(m) in the case of class 5a milk:

- (i) \$4.7648 per kilogram of butterfat;
- (ii) \$7.9492 per kilogram of protein;
- (iii) \$0.0001 per kilogram of other solids;

“(n) in the case of class 5b milk:

- (i) \$4.7648 per kilogram of butterfat;
- (ii) \$1.8686 per kilogram of protein;
- (iii) \$1.8686 per kilogram of other solids;

“(o) in the case of class 5c milk:

- (i) \$3.3655 per kilogram of butterfat;
- (ii) \$1.6691 per kilogram of protein;
- (iii) \$1.6691 per kilogram of other solids”.

Coming into force

3 These regulations come into force on January 1, 2009.

