

Notes:

These Notes are provided as general information only. They do not constitute legal advice, and are not intended to replace the laws referred to in this report. You should refer to these laws for full details regarding your obligations.

1. The information required in this report is required pursuant to the *Criminal Code*, the Regulations Implementing the United Nations Resolutions on the Suppression of Terrorism, SOR/2001-360, as amended (the "RIUNRST") and the United Nations Al-Qaida and Taliban Regulations SOR/99-444, as amended (the "UNAQTR"). Pursuant to section 83.11 of the *Criminal Code*, section 7 of the RIUNRST and section 5.1 of the UNAQTR, a report must be filed by all entities authorized under provincial legislation to engage in the business of dealing in securities or to provide portfolio management or investment counseling services. Members of the Investment Dealers Association of Canada (IDA) are requested to use the appropriate reporting form issued by, and to file that form with, the IDA.
2. All reports must cover continuous dates and there must be no gaps in the reporting periods starting with the first day of each month and ending with the last day. The report is cumulative; therefore, you must continue to include information reported in a previous report, provided that the information remains unchanged. **The long form report is only to be used where the assets have been frozen AND reported to the RCMP.** As indicated in Note 6 below, in all other situations the simplified report (short form) should be used.
3. All amounts must be stated in Canadian dollars. NOTE: If the original amount of the property frozen is denominated in a currency other than Canadian dollars, then the Canadian dollar equivalent should be reported using the same rate of exchange that was in effect on the date that the property was originally frozen and reported to law enforcement.
4. You must include information from any branches located outside Canada.
5. This is an aggregate report of dealings that Registrants have with Designated Persons. Do not append personal information or account or policy information. Such information must be directed to the Royal Canadian Mounted Police, the Canadian Security Intelligence Service, and if applicable, the Financial Transactions and Reports Analysis Centre of Canada (FINTRAC) and, in respect of any foreign operations, to foreign law enforcement officials.
6. If there are no assets frozen, you may use the simplified reporting form (short form) to confirm this. This includes situations where you may be seeking clarification from the authorities about whether an account holder is in fact a Designated Person; in other words you may make the simplified (short form) filing where you have not made a determination that you are dealing with a Designated Person. There is no need to report numbers of accounts where you are still seeking clarification from the authorities.

Reminder: Section 83.1 of the *Criminal Code*, section 8 of the RIUNRST and section 5.2 of the UNAQTR require every person in Canada and every Canadian outside Canada to disclose forthwith to the Commissioner of the Royal Canadian Mounted Police and the Director of the Canadian Security Intelligence Service (a) the existence of property in their possession or control that they know or have reason to believe is owned or controlled by or on behalf of a Designated Person, and (b) information about a transaction or proposed transaction in respect of property in their possession or control that they know or have reason to believe is owned or controlled by or on behalf of a Designated Person. In addition, under the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act*, persons subject to Part 1 of that Act are also required to report to FINTRAC.