

**THE MANITOBA SECURITIES COMMISSION**  
**MSC RULE 2010-11**  
(Section 149.1, *The Securities Act*)

**AMENDMENTS TO**  
**NATIONAL INSTRUMENT 14-101**  
***DEFINITIONS***

1. *National Instrument 14-101 Definitions is amended by this Instrument.*

2. *Subsection 1.1(3) is amended by*

*a. repealing the definition of "Canadian auditor's report"; and*

*b. adding the following definitions:*

**"IFRS"** means the standards and interpretations adopted by the International Accounting Standards Board, as amended from time to time;

**"International Standards on Auditing"** means auditing standards set by the International Auditing and Assurance Standards Board, as amended from time to time;

3. This Instrument comes into force on January 1, 2011.

4. This Instrument may be cited as MSC Rule 2010-11.