§ 240.14d–103 Schedule 14D–9F, Solicitation/recommendation statement pursuant to section 14(d)(4) of the Securities Exchange Act of 1934 and rules 14d–1(b) and 14e–2(c) thereunder.

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(a) At the time of filing this Schedule, the bidder (if a non-U. S. person) shall file with the Commission a written irrevocable consent and power of attorney on Form F-X.

(b) Any change to the name or address of a registrant’s agent for service shall be communicated promptly to the Commission by amendment to Form F-X referencing the file number of the registrant.

PART IV—SIGNATURES

A. The Schedule shall be signed by each person on whose behalf the Schedule is filed or its authorized representative. If the Schedule is signed on behalf of a person by his authorized representative (other than an executive officer or general partner of the bidder), evidence of the representative’s authority shall be filed with the Schedule.

B. The name and any title of each person who signs the Schedule shall be typed or printed beneath his signature.

C. By signing this Schedule, the bidder consents without power of revocation that any administrative subpoena may be served, or any administrative proceeding, civil suit or civil action where the cause of action arises out of or relates to or concerns any offering made or purported to be made in connection with the Schedule 14D–1F or any purchases or sales of any security in connection therewith, may be commenced against it in any administrative tribunal or in any appropriate court in any place subject to the jurisdiction of any state or of the United States by service of said subpoena or process upon the registrant’s designated agent.

After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

(Signature)

(Name and Title)

(Date)

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17 CFR Ch. II (4–1–10 Edition)

[Amendment No. ___]

(Name of Subject Company (Issuer))

(Translation of Subject Company’s (Issuer’s) Name into English (if applicable))

(Jurisdiction of Subject Company’s (Issuer’s) Incorporation or Organization)

(Name(s) of Person(s) Filing Statement)

(Title of Class of Securities)

(CUSIP Number of Class of Securities (if applicable))

(Name, address (including zip code) and telephone number (including area code) of person(s) authorized to receive notices and communications on behalf of the person(s) filing statement)

General Instructions

I. ELIGIBILITY REQUIREMENTS FOR USE OF SCHEDULE 14D–9F

A. Schedule 14D–9F is used by any issuer incorporated or organized under the laws of Canada or any Canadian province or territory that is a foreign private issuer (the “subject company”), or by any director or officer of such issuer, where the issuer is the subject of a cash tender or exchange offer for a class of its securities filed on Schedule 14D–1F.

For purposes of this Schedule, “foreign private issuer” shall be construed in accordance with Rule 405 under the Securities Act.

B. Any person(s) using this Schedule must comply with the requirements of any Canadian federal, provincial and/or territorial law, regulation or policy relating to a recommendation by the subject issuer’s board of directors, or any director or officer thereof, with respect to the offer.

II. FILING INSTRUCTIONS

A. (1) The subject issuer must file this Schedule and any amendment to the Schedule (see Part I, Item 1.(b)), including all exhibits and other documents filed as part of the Schedule or amendment, in electronic format via the Commission’s Electronic Data Gathering, Analysis, and Retrieval (EDGAR) system in accordance with the EDGAR rules set forth in Regulation S-T (17 CFR Part 232). For assistance with technical questions about EDGAR or to request an access code, call the EDGAR Filer Support Office at (202) 551–8900. For assistance with the EDGAR rules, call the Office of EDGAR and Information Analysis at (202) 551–3610.

(2) If filing the Schedule in paper under a hardship exemption in 17 CFR 232.220 or 232.202 of Regulation S-T, or as otherwise permitted, the subject issuer must file with the Commission at its principal office five copies of the complete Schedule and any amendment, including exhibits and all other documents filed as a part of the Schedule or amendment. The subject issuer must bind, staple or otherwise compile each copy in one or more parts without stiff covers. The subject issuer must further bind the Schedule or amendment on the side or stitching margin in a manner that leaves the reading matter legible. The subject issuer must provide three additional copies of the Schedule or amendment without exhibits to the Commission.

B. An electronic filer must provide the signatures required for the Schedule or amendment in accordance with 17 CFR 232.302 of Regulation S-T. A subject issuer filing in paper must have the original and at least one copy of the Schedule and any amendment signed in accordance with Exchange Act Rule 12b–11(d) (17 CFR 12b–11(d)) by the persons whose signatures are required for this Schedule or amendment. The subject issuer must also conform the unsigned copies.

C. The subject issuer must file the Schedule or amendment in electronic format in the English language in accordance with 17 CFR 232.306 of Regulation S-T. A subject issuer filing in paper may file part of the Schedule or amendment, or exhibit or other attachment to the Schedule or amendment, in both French and English if the bidder included the French text to comply with the requirements of the Canadian securities administrator or other Canadian authority and, for an electronic filing, if the filing is an HTML document, as defined in 17 CFR 212.11 of Regulation S-T. For both an electronic filing and a paper filing, the subject issuer may provide an English translation or English summary of a foreign language document as an exhibit or other attachment to the Schedule or amendment as permitted by the rules of the applicable Canadian securities administrator.

D. A paper filer must number sequentially the signed original of the Schedule or amendment (in addition to any internal numbering that otherwise may be present) by handwritten, typed, printed or other legible form of notation from the first page through the last page of the Schedule or amendment, including any exhibits or attachments. A paper filer must disclose the total number of pages on the first page of the sequentially numbered Schedule or amendment.

III. COMPLIANCE WITH THE EXCHANGE ACT

A. Pursuant to Rule 14e–2(c) under the Securities Exchange Act of 1934 (the “Exchange Act”), this Schedule shall be filed by an issuer, a class of the securities of which is the subject of a cash tender or exchange offer.
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filed on Schedule 14D–1F, and may be filed by
any director or officer of such issuer.

B. Any recommendation with respect to a
cash tender or exchange offer for a class of
securities of the subject company made pur-
suant to this Schedule is not exempt from
the antifraud provisions of section 10(b) of
the Exchange Act and Rule 10b–5 thereunder
and section 14(e) of the Exchange Act and
Rule 14e–3 thereunder, and this Schedule
shall be deemed “filed” with the Commission
for purposes of section 18 of the Exchange
Act.

Part I—Information Required To Be Sent to
Shareholders

Item 1. Home Jurisdiction Documents

(a) This Schedule shall be accompanied by
the entire disclosure document or documents
required to be delivered to holders of securi-
ties to be acquired in the proposed trans-
action pursuant to the laws, regulations or
policies of Canada and/or any of its provinces
or territories governing the conduct of the
offer. It shall not include any documents in-
corporated by reference into such disclosure
document(s) and not distributed to offerees
pursuant to any such law, regulation or pol-
icy.

(b) Any amendment made to a home juris-
diction document or documents shall be filed
with the Commission under cover of this
Schedule, which must indicate on the cover
page the number of the amendment.

Item 2. Informational Legends

The following legends, to the extent appli-
cable, shall appear on the outside front cover
page of the home jurisdiction document(s) in
bold-face roman type at least as ten-
point modern type and at least two points
lead:

“This tender offer is made for the securi-
ties of a foreign issuer and while the offer is
subject to disclosure requirements of the
country in which the subject issuer is incor-
porated or organized, investors should be
aware that these requirements are different
from those of the United States. Financial
statements included herein, if any, have been
prepared in accordance with foreign gen-
erally accepted accounting principles and
thus may not be comparable to financial
statements of United States companies.”

NOTE TO ITEM 2. If the home jurisdic-
tion document(s) are delivered through an elec-
tronic medium, the issuer may satisfy the
legibility requirements for the required leg-
ends relating to type size and font by pre-
senting the legend in any manner reasonably
calculated to draw security holder attention
to it.

Part II—Information Not Required To Be
Sent to Shareholders

The exhibits specified below shall be filed
as part of the Schedule, but are not required
to be sent to shareholders unless so required
pursuant to the laws, or regulations or poli-
cies of Canada and/or any of its provinces
or territories. Exhibits shall be appropriately
lettered or numbered for convenient ref-
ence.

(1) File any reports or information that, in
accordance with the requirements of the
home jurisdiction(s), must be made publicly
available by the person(s) filing this Sched-
ule in connection with the transaction, but
need not be disseminated to shareholders.

(2) File copies of any documents incor-
porated by reference into the home jurisdic-
tion document(s).

(3) If any name is signed to the Schedule
pursuant to power of attorney, manually
signed copies of any such power of attorney
shall be filed. If the name of any officer sign-
ning on behalf of the issuer is signed pursuant
to a power of attorney, certified copies of a
resolution of the issuer’s board of directors
authorizing such signature also shall be
filed.

Part III—Undertaking and Consent to
Service of Process

1. Undertaking

The Schedule shall set forth the following
undertaking of the person filing it:

The person(s) filing this Schedule under-
takes to make available, in person or by
telephone, representatives to respond to in-
quiries made by the Commission staff, and to
furnish promptly, when requested to do so by
the Commission staff, information relating
to this Schedule or to transactions in said
securities.

2. Consent to Service of Process.

(a) At the time of filing this Schedule, the
person(s) (if a non-U. S. person) so filing
shall file with the Commission a written ir-
revocable consent and power of attorney on
Form F-X.

(b) Any change to the name or address of a
registrant’s agent for service shall be com-
municated promptly to the Commission by
amendment to Form F-X referencing the file
number of the registrant.

Part IV—Signatures

A. The Schedule shall be signed by each
person on whose behalf the Schedule is filed
or its authorized representative. If the
Schedule is signed on behalf of a person by
his authorized representative (other than an
executive officer or general partner of the

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§ 240.14e–1 Unlawful tender offer practices.

As a means reasonably designed to prevent fraudulent, deceptive or manipulative acts or practices within the meaning of section 14(e) of the Act, no person who makes a tender offer shall:

(a) Hold such tender offer open for less than twenty business days from the date such tender offer is first published or sent to security holders; provided, however, that if the tender offer involves a roll-up transaction as defined in Item 901(c) of Regulation S-K (17 CFR 229.901(c)) and the securities being offered are registered (or authorized to be registered) on Form S–4 (17 CFR 229.25) or Form F–4 (17 CFR 229.34), the offer shall not be open for less than sixty calendar days from the date the tender offer is first published or sent to security holders;

(b) Increase or decrease the percentage of the class of securities being sought or the consideration offered or the dealer’s soliciting fee to be given in a tender offer unless such tender offer remains open for at least ten business days from the date that notice of such increase or decrease is first published or sent or given to security holders.

Provided, however, That, for purposes of this paragraph, the acceptance for payment of an additional amount of securities not to exceed two percent of the class of securities that is the subject of the tender offer shall not be deemed to be an increase. For purposes of this paragraph, the percentage of a class of securities shall be calculated in accordance with section 14(d)(3) of the Act.

(c) Fail to pay the consideration offered or return the securities deposited by or on behalf of security holders promptly after the termination or withdrawal of a tender offer. This paragraph does not prohibit a bidder electing to offer a subsequent offering period under §240.14d–11 from paying for securities during the subsequent offering period in accordance with that section.

(d) Extend the length of a tender offer without issuing a notice of such extension by press release or other public announcement, which notice shall include disclosure of the approximate number of securities deposited to date and shall be issued no later than the earlier of: (i) 9:00 a.m. Eastern time, on the next business day after the scheduled expiration date of the offer or (ii), if the class of securities which is the subject of the tender offer is registered on one or more national securities exchanges, the first opening of any one of such exchanges on the next business day after the scheduled expiration date of the offer.

(e) The periods of time required by paragraphs (a) and (b) of this section shall be tolled for any period during which the bidder has failed to file in electronic format, absent a hardship exemption (§§232.201 and 232.202 of this chapter), the Schedule TO Tender Offer Statement (§240.14d–100), any tender offer material required to be filed by Item 12 of that Schedule pursuant to paragraph (a) of Item 1016 of Regulation M–A (§229.1016(a) of this chapter),