

**COMMISSION de SURVEILLANCE  
du SECTEUR FINANCIER**

In case of discrepancies between the French and the English text, the French text shall prevail

Luxembourg, 2 December 2009

To all Luxembourg undertakings for collective investment and to all those that take part in the functioning and control of these undertakings

**CIRCULAR CSSF 09/423**

**Re: Electronic transmission to the CSSF of long form reports and management letters**

Ladies and Gentlemen,

The purpose of this circular is to specify the procedures for the transmission to the CSSF of long form reports and management letters required by Circular CSSF 02/81 of 6 December 2002. The practical rules regarding the mission of UCIs external auditors are defined in the above-mentioned circular.

**1. Electronic transmission**

In addition to the delivery of the documents in paper form, this circular introduces the transmission of long form reports and management letters by electronic means. All the final documents shall be transmitted *via* a secured system for electronic transmission which is

accepted by the CSSF as for example the *e-file* communication platform (<http://www.e-file.lu>). The specific procedures set out by the system for electronic transmission shall be observed. The content of the submitted electronic document shall be identical to the paper version of the same document submitted to the CSSF.

The delivery of a file shall be carried out within four months as from the end of the period which the long form or management letter refer to.

## 2. Technical specifications

The files must be transmitted in PDF-text format. The received reports shall be such that they can be used for one-off researches. Consequently, the sent files shall never prevent read-only access, printing, copy/paste selection and the word search application. The documents where the “text part” is scanned are not accepted.

In order to facilitate the processing of the transmitted files, the Déposants (i.e. the persons who submit the documents) are requested to comply with the following nomenclature for electronic files:

- Long Form Report:  
PDRREP-ONNNNNCCCC-YYYY-MM-DD-LF.pdf
  
- Management Letter:  
PDRREP-ONNNNNCCCC-YYYY-MM-DD-ML.pdf
  
- Other Review Report:  
PDRREP-ONNNNNCCCC-YYYY-MM-DD-AR.pdf

NNNNN representing the identification number allocated to the UCI by the CSSF;  
CCCC representing the compartment number allocated by the CSSF (use 0000 if there is more than one compartment respectively if the whole UCI is concerned);  
and YYYY-MM-DD the date (year, month and day) of the transmitted document.

### 3. Entry into force

The documents in question shall be sent electronically to the CSSF as from 1 January 2010, regardless of their reference date.

For further questions, please contact Mr Nico Barthels (phone number 26 25 1 249).

Yours faithfully,

COMMISSION de SURVEILLANCE du SECTEUR FINANCIER

Andrée BILLON  
Director

Simone DELCOURT  
Director

Jean GUILL  
Director General