



## **SECURITIES AND EXCHANGE COMMISSION**

**17 CFR Parts 229, 232, 239, 249, and 274**

**[Release No. 33-10618A; 34-85381A; IA-5206A; IC-33426A; File No. S7-08-17]**

**RIN 3235-AM00**

### **FAST Act Modernization and Simplification of Regulation S-K; Correction**

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Final rule; technical correction.

**SUMMARY:** This document makes technical corrections to certain amendments to the Commission's disclosure rules and forms adopted in Release No. 33-10618 (March 20, 2019), which was published in the *Federal Register* on April 2, 2019. Specifically, this document reinstates certain item headings in registration statement forms under the Securities Act of 1933 that were inadvertently changed; relocates certain amendments to the correct item numbers in these forms and reinstates text that was inadvertently removed; corrects a portion of the exhibit table in Item 601(a) of Regulation S-K to make it consistent with the regulatory text of the amendments; and corrects certain typographical errors and a cross-reference in the regulatory text of the amendments.

**DATES:** Effective [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER].

**FOR FURTHER INFORMATION CONTACT:** Charles Kwon, Office of Rulemaking, Division of Corporation Finance, at (202) 551-3430, or Michael C. Pawluk, Investment Company Rulemaking Office, Division of Investment Management, at (202) 551-6792, U.S. Securities and Exchange Commission, 100 F Street NE, Washington, DC 20549.

**SUPPLEMENTARY INFORMATION:** We are making technical corrections to:

Commission Reference		CFR Citation (17 CFR)
Regulation S-K		§§ 229.10 through 229.1305
	Item 202	§ 229.202
	Item 601	§ 229.601
Regulation S-T		§§ 232.10 through 232.903
	Rule 105	§ 232.105
Securities Act of 1933 <sup>1</sup>	Form S-1	§ 239.11
	Form S-3	§ 239.13
	Form S-6	§ 239.16
	Form S-11	§ 239.18
	Form N-14	§ 239.23
	Form S-4	§ 239.25
	Form F-1	§ 239.31
	Form F-3	§ 239.33
	Form F-4	§ 239.34
	Form SF-1	§ 239.44
	Form SF-3	§ 239.45
Securities Exchange Act of 1934 <sup>2</sup>	Form 10-D	§ 249.312
Investment Company Act of 1940 <sup>3</sup>	Form N-8B-2	§ 274.12
Securities Act of 1933 and Investment Company Act of 1940	Form N-1A	§§ 239.15A and 274.11A
	Form N-2	§§ 239.14 and 274.11a-1
	Form N-3	§§ 239.17a and 274.11b
	Form N-4	§§ 239.17b and 274.11c
	Form N-5	§§ 239.24 and 274.5
	Form N-6	§§ 239.17c and 274.11d

<sup>1</sup> 15 U.S.C. 77a *et seq.*

<sup>2</sup> 15 U.S.C. 78a *et seq.*

<sup>3</sup> 15 U.S.C. 80a-1 *et seq.*

**List of Subjects in 17 CFR Parts 229, 232, 239, 249, and 274**

Reporting and recordkeeping requirements, Securities.

For the reasons set out above, we are amending title 17, chapter II of the Code of Federal Regulations as follows:

**PART 229—STANDARD INSTRUCTIONS FOR FILING FORMS UNDER SECURITIES ACT OF 1933, SECURITIES EXCHANGE ACT OF 1934 AND ENERGY POLICY AND CONSERVATION ACT OF 1975—REGULATION S-K**

1. The authority citation for part 229 continues to read as follows:

**Authority:** 15 U.S.C. 77e, 77f, 77g, 77h, 77j, 77k, 77s, 77z-2, 77z-3, 77aa(25), 77aa(26), 77ddd, 77eee, 77ggg, 77hhh, 77iii, 77jjj, 77mmm, 77sss, 78c, 78i, 78j, 78j-3, 78l, 78m, 78n, 78n-1, 78o, 78u-5, 78w, 78ll, 78mm, 80a-8, 80a-9, 80a-20, 80a-29, 80a-30, 80a-31(c), 80a-37, 80a-38(a), 80a-39, 80b-11 and 7201 *et seq.*; 18 U.S.C. 1350; sec. 953(b), Pub. L. 111-203, 124 Stat. 1904 (2010); and sec. 102(c), Pub. L. 112-106, 126 Stat. 310 (2012).

**§ 229.202 [Amended]**

2. Amend § 229.202 in Instruction 3 under “Instructions to Item 202” by removing the phrase “U.S.C. 77aaa *et seq.*” and adding in its place “15 U.S.C. 77aaa *et seq.*”

3. Amend § 229.601 by revising entries (4) and (104) to the exhibit table in paragraph (a) to read as follows:

**§ 229.601 (Item 601) Exhibits.**

\* \* \* \* \*

**Exhibit Table**

\* \* \* \* \*

**EXHIBIT TABLE**

\* \* \* \* \*

(4) Instruments defining the rights of securities holders, including indentures, (i) through (v)	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
(vi) Description of registrant's securities															X	
* * * * *																
(104) Cover Page Interactive Data File												X			X	X
					*	*	*	*	*	*	*					

\* \* \* \* \*

**PART 232—REGULATION S-T—GENERAL RULES AND REGULATIONS FOR ELECTRONIC FILINGS**

4. The authority citation for part 232 continues to read in part as follows:

**Authority:** 15 U.S.C. 77c, 77f, 77g, 77h, 77j, 77s(a), 77z-3, 77sss(a), 78c(b), 78l, 78m, 78n, 78o(d), 78w(a), 78ll, 80a-6(c), 80a-8, 80a-29, 80a-30, 80a-37, and 7201 *et seq.*; and 18 U.S.C. 1350, unless otherwise noted.

\* \* \* \* \*

**§ 232.105 [Amended]**

5. Amend § 232.105, in paragraph (d), in Instruction 2 under “Instructions to paragraph (d)”, by removing the phrase “in the case of a foreign private issuer (as defined in §

229.405 of this chapter)” and adding in its place “in the case of a foreign private issuer (as defined in § 230.405 of this chapter)”.

**PART 239—FORMS PRESCRIBED UNDER THE SECURITIES ACT OF 1933**

6. The authority citation for part 239 continues to read in part as follows:

**Authority:** 15 U.S.C. 77c, 77f, 77g, 77h, 77j, 77s, 77z-2, 77z-3, 77sss, 78c, 78l, 78m, 78n, 78o(d), 78o-7 note, 78u-5, 78w(a), 78ll, 78mm, 80a-2(a), 80a-3, 80a-8, 80a-9, 80a-10, 80a-13, 80a-24, 80a-26, 80a-29, 80a-30, and 80a-37; and sec. 107, Pub. L. 112-106, 126 Stat. 312, unless otherwise noted.

\* \* \* \* \*

7. Amend Form S-1 (referenced in § 239.11) by revising the heading of Item 3 to read as follows:

**Note: The text of Form S-1 does not, and this amendment will not, appear in the Code of Federal Regulations.**

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM S-1**

**REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

\* \* \* \* \*

**Item 3. Summary Information and Risk Factors.**

\* \* \* \* \*

8. Amend Form S-3 (referenced in § 239.13) by revising the heading of Item 3 to read as follows:

**Note: The text of Form S-3 does not, and this amendment will not, appear in the Code of Federal Regulations.**

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM S-3

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

\* \* \* \* \*

**Item 3. Summary Information and Risk Factors.**

\* \* \* \* \*

9. Amend Form S-6 (referenced in § 239.16) by revising the last sentence of the second paragraph of Additional Instruction 3 in “Instructions as to Exhibits” to read as follows:

**Note: The text of Form S-6 does not, and this amendment will not, appear in the Code of Federal Regulations.**

FORM S-6

[FACING SHEET]

FOR REGISTRATION UNDER THE SECURITIES ACT OF 1933  
OF SECURITIES OF UNIT INVESTMENT TRUSTS  
REGISTERED ON FORM N-8B-2

\* \* \* \* \*

INSTRUCTIONS AS TO EXHIBITS

\* \* \* \* \*

*Additional Instructions:*

\* \* \* \* \*

3. \* \* \*

After completing its review of the supplemental information, the Commission or its staff will return or destroy it at the request of the registrant, if the registrant complies with the procedures outlined in Rule 418 (§ 230.418 of this chapter).

\* \* \* \* \*

10. Amend Form S-11 (referenced in § 239.18) by revising the second sentence of the first paragraph of instruction H. under “General Instructions” and the heading of Item 3 to read as follows:

**Note: The text of Form S-11 does not, and this amendment will not, appear in the Code of Federal Regulations.**

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM S-11**

**FOR REGISTRATION UNDER THE SECURITIES ACT OF 1933  
OF SECURITIES OF CERTAIN REAL ESTATE COMPANIES**

\* \* \* \* \*

**H. Eligibility to Use Incorporation by Reference**

\* \* \* Notwithstanding the foregoing, in the financial statements, incorporating by reference or cross-referencing to information outside of the financial statements is not permitted unless otherwise specifically permitted or required by the Commission’s rules or by U.S. Generally Accepted Accounting Principles or International Financial Reporting Standards as issued by the International Accounting Standards Board, whichever is applicable. \* \* \*

\* \* \* \* \*

**Item 3. Summary Information and Risk Factors.**

\* \* \* \* \*

11. Amend Form N-14 (referenced in § 239.23) by revising the last sentence of the second paragraph of Instruction 3 in Item 16 to read as follows:

**Note: The text of Form N-14 does not, and this amendment will not, appear in the Code of Federal Regulations.**

**FORM N-14**

**REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

\* \* \* \* \*

Item 16. Exhibits

\* \* \* \* \*

Instructions:

\* \* \* \* \*

3. \* \* \*

\* \* \* After completing its review of the supplemental information, the Commission or its staff will return or destroy it at the request of the registrant, if the registrant complies with the procedures outlined in Rule 418 (§ 230.418 of this chapter).

\* \* \* \* \*

12. Amend Form S-4 (referenced in § 239.25) by revising the heading of Item 3 to read as follows:

**Note: The text of Form S-4 does not, and this amendment will not, appear in the Code of Federal Regulations.**

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM S-4**

**REGISTRATION STATEMENT  
UNDER THE SECURITIES ACT OF 1933**

\* \* \* \* \*

**Item 3. Risk Factors and Other Information.**

\* \* \* \* \*

13. Amend Form F-1 (referenced in § 239.31) by revising the heading of Item 3 to read as follows:

**Note: The text of Form F-1 does not, and this amendment will not, appear in the Code of Federal Regulations.**

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM F-1**

**REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

\* \* \* \* \*

**Item 3. Summary Information and Risk Factors.**

\* \* \* \* \*

14. Amend Form F-3 (referenced in § 239.33) by revising the heading of Item 3 to read as follows:

**Note: The text of Form F-3 does not, and this amendment will not, appear in the Code of Federal Regulations.**

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM F-3**

**REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

\* \* \* \* \*

**Item 3. Summary Information and Risk Factors.**

\* \* \* \* \*

15. Amend Form F-4 (referenced in 239.34) by revising the heading of Item 3 to read as follows:

**Note: The text of Form F-4 does not, and this amendment will not, appear in the Code of Federal Regulations.**

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM F-4**

**REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

\* \* \* \* \*

**Item 3. Risk Factors and Other Information.**

\* \* \* \* \*

16. Amend Form SF-1 (referenced in § 239.44) by revising Item 2 and Item 3 to read as follows:

**Note: The text of Form SF-1 does not, and this amendment will not, appear in the Code of Federal Regulations.**

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM SF-1**

**REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

\* \* \* \* \*

**Item 2. Inside Front and Outside Back Cover Pages of Prospectus.**

Set forth on the inside front cover page of the prospectus or, where permitted, on the outside back cover page, the information required by Item 502 of Regulation S-K (17 CFR 229.502).

**Item 3. Transaction Summary and Risk Factors.**

Furnish the information required by Items 105 and 503 of Regulation S-K (17 CFR 229.105 and 17 CFR 229.503) and Item 1103 of Regulation AB (17 CFR 229.1103).

\* \* \* \* \*

17. Amend Form SF-3 (referenced in § 239.45) by revising Item 2 and Item 3 to read as follows:

**Note: The text of Form SF-3 does not, and this amendment will not, appear in the Code of Federal Regulations.**

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM SF-3**

**REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

\* \* \* \* \*

**Item 2. Inside Front and Outside Back Cover Pages of Prospectus.**

Set forth on the inside front cover page of the prospectus or, where permitted, on the outside back cover page, the information required by Item 502 of Regulation S-K (17 CFR 229.502).

**Item 3. Transaction Summary and Risk Factors.**

Furnish the information required by Items 105 and 503 of Regulation S-K (17 CFR 229.105 and 17 CFR 229.503) and Item 1103 of Regulation AB (17 CFR 229.1103).

\* \* \* \* \*

**PART 249—FORMS, SECURITIES EXCHANGE ACT OF 1934**

18. The authority citation for part 249 continues to read in part as follows:

**Authority:** 15 U.S.C. 78a *et seq.* and 7201 *et seq.*; 12 U.S.C. 5461 *et seq.*; 18 U.S.C. 1350; Sec. 953(b), Pub. L. 111-203, 124 Stat. 1904; Sec. 102(a)(3), Pub. L. 112-106, 126 Stat. 309 (2012); Sec. 107, Pub. L. 112-106, 126 Stat. 313 (2012), and Sec. 72001, Pub. L. 114-94, 129 Stat. 1312 (2015), unless otherwise noted.

\* \* \* \* \*

19. Amend Form 10-D (referenced in § 249.312) by revising General Instruction D(2)(d) to read as follows:

**Note: The text of Form 10-D does not, and this amendment will not, appear in the Code of Federal Regulations.**

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM 10-D**

**ASSET-BACKED ISSUER  
DISTRIBUTION REPORT PURSUANT TO SECTION 13 OR 15(d) OF  
THE SECURITIES EXCHANGE ACT OF 1934**

**GENERAL INSTRUCTIONS**

\* \* \* \* \*

D. \* \* \*

(2) \* \* \*

(d) Exchange Act Rule 12b-23 (17 CFR 240.12b-23) (additional rule on incorporation by reference for reports filed pursuant to Sections 13 and 15(d) of the Act).

\* \* \* \* \*

**PART 274—FORMS PRESCRIBED UNDER THE INVESTMENT COMPANY ACT OF 1940**

20. The authority citation for part 274 continues to read in part as follows:

**Authority:** 15 U.S.C. 77f, 77g, 77h, 77j, 77s, 78c(b), 78l, 78m, 78n, 78o(d), 80a-8, 80a-24, 80a-26, 80a-29, and Pub. L. 111-203, sec. 939A, 124 Stat. 1376 (2010), unless otherwise noted.

\* \* \* \* \*

21. Amend Form N-5 (referenced in §§ 239.24 and 274.5) by revising the last sentence of the second paragraph of Instruction 3 in “Instructions as to Exhibits” to read as follows:

**Note: The text of Form N-5 does not, and this amendment will not, appear in the Code of Federal Regulations.**

**FORM N-5**

REGISTRATION STATEMENT OF SMALL BUSINESS INVESTMENT COMPANY  
UNDER THE SECURITIES ACT OF 1933 AND THE INVESTMENT COMPANY ACT OF  
1940\*

\* \* \* \* \*

**INSTRUCTIONS AS TO EXHIBITS**

\* \* \* \* \*

*Instructions:*

\* \* \* \* \*

3. \* \* \*

\* \* \* After completing its review of the supplemental information, the Commission or its staff will return or destroy it at the request of the registrant, if the registrant complies with the procedures outlined in Rule 418 (§ 230.418 of this chapter).

\* \* \* \* \*

22. Amend Form N-1A (referenced in §§ 239.15A and 274.11A) by revising the last sentence of the second paragraph of Instruction 4 in Item 28 to read as follows:

**Note: The text of Form N-1A does not, and this amendment will not, appear in the Code of Federal Regulations.**

### FORM N-1A

\* \* \* \* \*

#### Item 28. Exhibits

\* \* \* \* \*

#### Instructions

\* \* \* \* \*

4. \* \* \*

\* \* \* After completing its review of the supplemental information, the Commission or its staff will return or destroy it at the request of the registrant, if the registrant complies with the procedures outlined in Rule 418 (§ 230.418 of this chapter).

\* \* \* \* \*

23. Amend Form N-2 (referenced in §§ 239.14 and 274.11a-1) by revising the last sentence of the second paragraph of Instruction 6 in Item 25.2 to read as follows:

**Note: The text of Form N-2 does not, and this amendment will not, appear in the Code of Federal Regulations.**

### FORM N-2

\* \* \* \* \*

#### Item 25. Financial Statements and Exhibits

\* \* \* \* \*

2. Exhibits:

\* \* \* \* \*

**Instructions**

\* \* \* \* \*

6. \* \* \*

\* \* \* After completing its review of the supplemental information, the Commission or its staff will return or destroy it at the request of the registrant, if the registrant complies with the procedures outlined in Rule 418 (§ 230.418 of this chapter).

\* \* \* \* \*

24. Amend Form N-3 (referenced in §§ 239.17a and 274.11b) by revising the last sentence of the second paragraph of Instruction 5 in Item 29(b) to read as follows:

**Note: The text of Form N-3 does not, and this amendment will not, appear in the Code of Federal Regulations.**

**FORM N-3**

\* \* \* \* \*

**Item 29. Financial Statements and Exhibits**

\* \* \* \* \*

(b) Exhibits:

\* \* \* \* \*

**Instructions**

\* \* \* \* \*

5. \* \* \*

\* \* \* After completing its review of the supplemental information, the Commission or its staff will return or destroy it at the request of the registrant, if the registrant complies with the procedures outlined in Rule 418 (§ 230.418 of this chapter).

\* \* \* \* \*

25. Amend Form N-4 (referenced in §§ 239.17b and 274.11c) by revising the last sentence of the second paragraph of Instruction 5 in Item 24(b) to read as follows:

**Note: The text of Form N-4 does not, and this amendment will not, appear in the Code of Federal Regulations.**

#### FORM N-4

\* \* \* \* \*

#### Item 24. Financial Statements and Exhibits

\* \* \* \* \*

(b) Exhibits:

\* \* \* \* \*

#### *Instructions*

\* \* \* \* \*

5. \* \* \*

\* \* \* After completing its review of the supplemental information, the Commission or its staff will return or destroy it at the request of the registrant, if the registrant complies with the procedures outlined in Rule 418 (§ 230.418 of this chapter).

\* \* \* \* \*

26. Amend Form N-6 (referenced in §§ 239.17c and 274.11d) by revising the last sentence of the second paragraph of Instruction 3 in Item 26 to read as follows:

**Note: The text of Form N-6 does not, and this amendment will not, appear in the Code of Federal Regulations.**

**FORM N-6**

\* \* \* \* \*

**Item 26. Exhibits**

\* \* \* \* \*

*Instructions:*

\* \* \* \* \*

3. \* \* \*

\* \* \* After completing its review of the supplemental information, the Commission or its staff will return or destroy it at the request of the registrant, if the registrant complies with the procedures outlined in Rule 418 (§ 230.418 of this chapter).

\* \* \* \* \*

27. Amend Form N-8B-2 (referenced in § 274.12) by revising the last sentence of the second paragraph of Instruction 3 in “IX Exhibits” to read as follows:

**Note: The text of Form N-8B-2 does not, and this amendment will not, appear in the Code of Federal Regulations.**

**FORM N-8B-2**

**REGISTRATION STATEMENT OF UNIT INVESTMENT TRUSTS  
WHICH ARE CURRENTLY ISSUING SECURITIES**

\* \* \* \* \*

**IX**

**EXHIBITS**

\* \* \* \* \*

*Instructions:*

\* \* \* \* \*

3. \* \* \*

\* \* \* After completing its review of the supplemental information, the Commission or its staff will return or destroy it at the request of the registrant, if the registrant complies with the procedures outlined in Rule 418 (§ 230.418 of this chapter).

\* \* \* \* \*

Dated: August 6, 2019.

Vanessa A. Countryman,  
Secretary.

[FR Doc. 2019-17138 Filed: 8/12/2019 8:45 am; Publication Date: 8/13/2019]