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SECURITIES AND EXCHANGE COMMISSION

17 CFR Part 210

[Release No. 33-10762A; 34-88307A; File No. S7-19-18]

RIN 3235-AM12

Financial Disclosures about Guarantors and Issuers of Guaranteed Securities and Affiliates Whose Securities Collateralize a Registrant's Securities; 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. 33-10762 (March 2, 2020), which was published in the *Federal Register* on April 20, 2020. Specifically, this document conforms the numbering of certain regulatory text to match renumbering set out in a rule published elsewhere in this issue of the Federal Register.

DATES: Effective January 4, 2021.

FOR FURTHER INFORMATION CONTACT: Todd E. Hardiman, Associate Chief Accountant, Office of the Chief Accountant, at (202) 551-3516, or Steven G. Hearne, Senior Special Counsel, Office of Rulemaking, at (202) 551-3430, Division of Corporation Finance, U.S. Securities and Exchange Commission, 100 F Street NE, Washington, DC 20549.

SUPPLEMENTARY INFORMATION: We are making technical corrections to amendatory instruction 4 for § 210.8-01 because a rule published elsewhere in this issue of the Federal Register renumbers Notes 3 and 4 as paragraphs (c) and (d).

List of Subjects in 17 CFR Part 210

Reporting and recordkeeping requirements, Securities.

TEXT OF CORRECTION

In FR Doc. 2020-04776, appearing on page 21940 in the Federal Register of Monday, April 20, 2020, on page 22000, in the first column, amendatory instruction 4 and the accompanying regulatory text is corrected to read as follows:

4. Amend § 210.8-01 by revising paragraphs (c) and (d) to read as follows:

§ 210.8-01 General requirements for Article 8.

* * * * *

(c) The requirements of § 210.3-10 are applicable to financial statements for a subsidiary of a smaller reporting company that issues securities guaranteed by the smaller reporting company or guarantees securities issued by the smaller reporting company. Disclosures about guarantors and issuers of guaranteed securities registered or being registered must be presented as required by § 210.13-01.

(d) The requirements of § 210.3-16 or § 210.13-02 are applicable if a smaller reporting company's securities registered or being registered are collateralized by the securities of the smaller reporting company's affiliates. Section 210.13-02 must be followed unless § 210.3-16 applies. The periods presented for purposes of compliance with § 210.3-16 are those required by § 210.8-02.

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Dated: May 22, 2020.

Vanessa A. Countryman,
Secretary.