



## SECURITIES AND EXCHANGE COMMISSION

### 17 CFR Parts 200, 210, 230, 232, 239, 240, and 249

[Release Nos. 33-11361; 34-102243]

#### Technical Amendments to Commission Rules and Forms

**AGENCY:** Securities and Exchange Commission.

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

**SUMMARY:** The Securities and Exchange Commission (“Commission”) is adopting technical amendments to various rules and forms under the Securities Act of 1933 and the Securities Exchange Act of 1934. These amendments correct errors that are technical in nature, including typographical errors and erroneous cross-references in various Commission rules and forms.

**DATES:** The amendments are effective [INSERT DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

**FOR FURTHER INFORMATION CONTACT:** Nabeel Cheema, Special Counsel, at (202) 551-3430, in the Office of Rulemaking, Division of Corporation Finance, U.S. Securities and Exchange Commission, 100 F Street NE, Washington, DC 20549.

**SUPPLEMENTARY INFORMATION:** The Commission is amending the following rules and forms:

Commission Reference		CFR Citation (17 CFR)
Organization; Conduct and Ethics; and Information Requests	Rule 30-1	§ 200.30-1
	Rule 82a	§ 200.82a
	Rule 800	§ 200.800
Regulation S-X <sup>1</sup>	Rule 4-08	§ 210.4-08
	Rule 4-10	§ 210.4-10
	Rule 7-03	§ 210.7-03
	Rule 9-03	§ 210.9-03
Regulation S-K <sup>2</sup>	Item 601	§ 229.601

<sup>1</sup> 17 CFR 210.11-01 through 210.11-03.

<sup>2</sup> 17 CFR 229.10 through 229.1610.

Regulation D <sup>3</sup>	Rule 501	§ 230.501
Securities Act of 1933 (“Securities Act”) <sup>4</sup>	Form S-3	§ 239.13
	Form S-11	§ 239.18
	Form S-4	§ 239.25
	Form F-1	§ 239.31
	Form F-3	§ 239.33
	Form F-4	§ 239.34
	Form F-6	§ 239.36
	Form F-80	§ 239.41
	Form SF-1	§ 239.44
	Form 1-A	§ 239.90
	Form 1-K	§ 239.91
	Form 1-U	§ 239.93
	Form C	§ 239.900
	Securities Exchange Act of 1934 (“Exchange Act”) <sup>5</sup>	Rule 13a-11
Rule 13d-1		§ 240.13d-1
Schedule 13G		§ 240.13d-102
Rule 14a-2		§ 240.14a-2
Rule 14a-5		§ 240.14a-5
Rule 14a-6		§ 240.14a-6
Rule 14a-8		§ 240.14a-8
Rule 14a-12		§ 240.14a-12
Schedule 14A		§ 240.14a-101
Rule 14n-1		§ 240.14n-1
Schedule 14N		§ 240.14n-101
Rule 15d-11		§ 240.15d-11
Form 4		§ 249.104
Form 18		§ 249.218

<sup>3</sup> 17 CFR 230.500 through 240.508.

<sup>4</sup> 15 U.S.C. 77a *et seq.*

<sup>5</sup> 15 U.S.C. 78a *et seq.*

	Form 40-F	§ 249.240f
	Form 6-K	§ 249.306
	Form 8-K	§ 249.308
	Form 10-Q	§ 249.308a
	Form 10-K	§ 249.310

The amendments make technical changes to various Commission rules and forms. Some of the amendments correct typographical errors. Others correct erroneous or outdated references; for example, where a Commission rule has been vacated by a court but references to the rule have yet to be removed from other rules and forms. Similarly, some amendments correct out-of-date cross-references, such as where one form's reference to another form has not been updated to reflect a heading change in the latter.

### **Statutory Authority**

We are adopting these technical amendments under the authority set forth in sections 7 and 19(a) of the Securities Act and sections 13 and 23(a) of the Exchange Act.

### **List of Subjects in 17 CFR Parts 200, 210, 230, 232, 239, 240, and 249**

Administrative practice and procedure, Electronic filing, Reporting and recordkeeping requirements, Securities.

### **Text of Amendments**

For the reasons set forth in the preamble, the Commission amends title 17, chapter II of the Code of Federal Regulations as follows:

### **PART 200—ORGANIZATION; CONDUCT AND ETHICS; AND INFORMATION AND REQUESTS**

1. The authority citation for part 200 is revised to read as follows:

**Authority:** 5 U.S.C. 552, 552a, 552b, and 557; 11 U.S.C. 901 and 1109(a); 15 U.S.C. 77c, 77e, 77f, 77g, 77h, 77j, 77o, 77q, 77s, 77u, 77z-3, 77ggg(a), 77hhh, 77sss, 77uuu, 78b, 78c(b), 78d, 78d-1, 78d-2, 78e, 78f, 78g, 78h, 78i, 78k, 78k-1, 78l, 78m, 78n, 78o, 78o-4, 78q, 78q-1, 78t-1, 78u, 78w, 78ll(d), 78mm, 78eee, 80a-8, 80a-20, 80a-24, 80a-29, 80a-37, 80a-41,

80a-44(a), 80a-44(b), 80b-3, 80b-4, 80b-5, 80b-9, 80b-10(a), 80b-11, 7202, and 7211 *et seq.*; 29 U.S.C. 794; 44 U.S.C. 3506 and 3507; Reorganization Plan No. 10 of 1950 (15 U.S.C. 78d); sec. 8G, Pub. L. 95-452, 92 Stat. 1101 (5 U.S.C. App.); sec. 913, Pub. L. 111-203, 124 Stat. 1376, 1827; sec. 3(a), Pub. L. 114-185, 130 Stat. 538; E.O. 11222, 30 FR 6469, 3 CFR, 1964-1965 Comp., p. 36; E.O. 12356, 47 FR 14874, 3 CFR, 1982 Comp., p. 166; E.O. 12600, 52 FR 23781, 3 CFR, 1987 Comp., p. 235; Information Security Oversight Office Directive No. 1, 47 FR 27836; and 5 CFR 735.104 and 5 CFR parts 2634 and 2635, unless otherwise noted.

### **§ 200.30-1 [Amended]**

2. Amend § 200.30-1, in paragraph (f)(4), by removing the text “§§ 240.14a-6, 240.14a-8(d), and 240.14a-11 of this chapter” and adding, in its place, the text “§§ 240.14a-6 and 240.14a-8(j)(1) of this chapter”.

### **§ 200.82a [Removed]**

3. Remove § 200.82a.
4. Amend § 200.800, in the table in paragraph (b), by:
  - a. Removing the entries for Regulation S-X, Regulation S-B, and Regulation S-K;
  - b. Adding entries for “Rule 147(f)(1)(iii)” and “Rule 147A(f)(1)(iii)” in numerical order by CFR section;
  - c. Removing the entry for Rule 155;
  - d. Adding entries for “Rule 163”, “Rule 173”, “Rule 192”, and “Rule 239” in numerical order by CFR section;
  - e. Removing the entry for Regulation C;
  - f. Adding an entry for “Rule 433” in numerical order by CFR section;
  - g. Removing the entry for Regulation S-T;
  - h. Adding an entry for “Rule 405” in numerical order by CFR section;
  - i. Removing the entries for Form SB-1, Form SB-2, Form S-2, and Form F-2;
  - j. Adding entries for Form SF-1 and Form SF-3 in numerical order by CFR section;

- k. Removing the entry for Form 2-A;
- l. Adding entries for “Form 1-K”, “Form 1-SA”, “Form 1-U”, “Form 1-Z”, “Form C”, and “Rule 10b5-1” in numerical order by CFR section;
- m. Removing the entry for Regulation 12B;
- n. Adding entries for “Rule 12g3-2”, “Rule 12h-1(f)”, “Rule 14a-103”, “Rule 14a-104”, “Regulation 14N”, “Schedule 14N”, “Rule 15Ga-2”, “Regulation FD”, “Regulation RR”, “Regulation G”, and “Regulation BTR” in numerical order by CFR section;
- o. Removing the entries for Form 10-SB, Form 10-QSB, and Form 10-KSB; and
- p. Adding entries for “Form 10-D”, “Form 15F”, “Form ABS-15G”, “Form ABS-EE”; and “Form SD” in numerical order by CFR section.

The additions read as follows:

**§ 200.800 OMB control numbers assigned pursuant to the Paperwork Reduction Act.**

\* \* \* \* \*

(b) \* \* \*

<i>Information collection requirement</i>	<i>17 CFR part or section where identified and described</i>	<i>Current OMB control No.</i>
	* * * * *	
Rule 147(f)(1)(iii)	230.147(f)(1)(iii)	3235-0756
Rule 147A(f)(1)(iii)	230.147A(f)(1)(iii)	3235-0757
	* * * * *	
Rule 163	230.163	3235-0619
Rule 173	230.173	3235-0618
Rule 192	230.192	3235-0807
	* * * * *	
Rule 239	230.239	3235-0687
	* * * * *	
Rule 433	230.433	3235-0617
	* * * * *	
Rule 405	232.405	3235-0645
	* * * * *	
Form SF-1	239.44	3235-0707
Form SF-3	239.45	3235-0690
	* * * * *	
Form 1-K	239.91	3235-0720
Form 1-SA	239.92	3235-0721
Form 1-U	239.93	3235-0722
Form 1-Z	239.94	3235-0723

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Form C	239.900	3235-0716
	* * * * *	
Rule 10b5-1	240.10b5-1	3235-0801
	* * * * *	
Rule 12g3-2	240.12g3-2	3235-0119
Rule 12h-1(f)	240.12h-1(f)	3235-0632
	* * * * *	
Rule 14a-103	240.14a-103	3235-0452
Rule 14a-104	240.14a-104	3235-0452
	* * * * *	
Regulation 14N	240.14n-1 through 240.14n-101	3235-0655
Schedule 14N	240.14n-101	3235-0655
	* * * * *	
Rule 15Ga-2	240.15Ga-2	3235-0675
	* * * * *	
Regulation FD	243.100 through 243.103	3235-0536
Regulation RR	244.1 through 244.22	3235-0712
Regulation G	244.100 through 244.102	3235-0576
Regulation BTR	245.100 through 245.104	3235-0579
	* * * * *	
Form 10-D	249.312	3235-0604
	* * * * *	
Form 15F	249.324	3235-0621
	* * * * *	
Form ABS-15G	249.1400	3235-0675
Form ABS-EE	249.1401	3235-0706
	* * * * *	
Form SD	249b.400	3235-0697
	* * * * *	

**PART 210—FORM AND CONTENT OF AND REQUIREMENTS FOR FINANCIAL STATEMENTS, SECURITIES ACT OF 1933, SECURITIES EXCHANGE ACT OF 1934, INVESTMENT COMPANY ACT OF 1940, INVESTMENT ADVISERS ACT OF 1940, AND ENERGY POLICY AND CONSERVATION ACT OF 1975**

5. The authority citation for part 210 continues to read as follows:

**Authority:** 15 U.S.C. 77f, 77g, 77h, 77j, 77s, 77z-2, 77z-3, 77aa(25), 77aa(26), 77nn(25), 77nn(26), 78c, 78j-1, 78l, 78m, 78n, 78o(d), 78q, 78u-5, 78w, 78ll, 78mm, 80a-8, 80a-20, 80a-29, 80a-30, 80a-31, 80a-37(a), 80b-3, 80b-11, 7202 and 7262, and sec. 102(c), Pub. L. 112-106, 126 Stat. 310 (2012), unless otherwise noted.

6. Amend § 210.4-08 by:

- a. Revising paragraphs (d) and (h)(1);
- b. Adding a reserved paragraph (h)(3); and
- c. Removing the Instructions to paragraph (n).

The revisions and addition read as follows:

**§ 210.4-08 General notes to financial statements.**

\* \* \* \* \*

(d) *Preferred shares*. Aggregate preferences on involuntary liquidation, if other than par or stated value, shall be shown parenthetically in the equity section of the balance sheet.

\* \* \* \* \*

(h) \* \* \*

(1) Disclosure shall be made in the statement of comprehensive income, or a note thereto, of the components of income (loss) before income tax expense (benefit) as either domestic or foreign.

Note 1 to paragraph (h)(1): Amounts applicable to United States Federal income taxes, to foreign income taxes and the other income taxes shall be stated separately for each major component. Amounts applicable to foreign income (loss) and amounts applicable to foreign or other income taxes which are less than five percent of the total of income before taxes or the component of tax expense, respectively, need not be separately disclosed. For purposes of this note, foreign income (loss) is defined as income (loss) generated from a registrant's foreign operations, i.e., operations that are located outside of the registrant's home country.

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7. Amend § 210.4-10 by:

- a. Revising paragraph (a)(7)(i);
- b. In paragraph (c)(4)(i)(B), removing the text “paragraph (i)(3)(ii) of this section” and adding, in its place, the text “paragraph (c)(3)(ii) of this section”;

c. In paragraph (c)(4)(i)(D), removing the text “paragraphs (i)(4)(i) (B) and (C) of this section” and adding, in its place, the text “paragraphs (c)(4)(i)(B) and (C) of this section”;

d. In paragraph (c)(6)(iii)(A), removing the text “paragraph (i)(6)(i) of this section” and adding, in its place, the text “paragraph (c)(6)(i) of this section”;

e. In paragraph (c)(6)(iv)(C), removing the text “paragraphs (i)(6)(iv) (A) and (B) of this section” and adding, in its place, the text “paragraphs (c)(6)(iv)(A) and (B) of this section”;

f. Revising paragraph (c)(7)(i); and

g. In paragraph (c)(7)(ii), removing the text “paragraph (i)(3) of this section” and adding, in its place, the text “paragraph (c)(3) of this section”.

The revisions read as follows:

**§ 210.4-10 Financial accounting and reporting for oil and gas producing activities pursuant to the Federal securities laws and the Energy Policy and Conservation Act of 1975.**

\* \* \* \* \*

(a) \* \* \*

(7) \* \* \*

(i) Gain access to and prepare well locations for drilling, including surveying well locations for the purpose of determining specific development drilling sites, clearing ground, draining, road building, and relocating public roads, gas lines, and power lines, to the extent necessary in developing the proved reserves.

\* \* \* \* \*

(c) \* \* \*

(7) \* \* \*

(i) For each cost center for each year that a statement of comprehensive income is required, disclose the total amount of amortization expense (per equivalent physical unit of

production if amortization is computed on the basis of physical units or per dollar of gross revenue from production if amortization is computed on the basis of gross revenue).

\* \* \* \* \*

8. Amend § 210.7-03 by:

a. Revising paragraph (a)13; and

b. Adding a reserved paragraph (b) at the end of the section.

The revision reads as follows:

**§ 210.7-03 Balance sheets.**

(a) \* \* \*

Liabilities and Stockholders' Equity

13. *Policy liabilities and accruals.* (a) State separately in the balance sheet the amounts of (1) future policy benefits and losses, claims and loss expenses, (2) unearned premiums and (3) other policy claims and benefits payable.

(b) [Reserved]

\* \* \* \* \*

**§ 210.9-03 [Amended]**

9. Amend § 210.9-03, under “Assets,” by adding a period after the paragraph heading “Investment securities” in paragraph 6.

**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**

10. 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, 77nnn, 77sss, 78c, 78i, 78j, 78j-3, 78l, 78m, 78n, 78n-1, 78o, 78u-5, 78w, 78ll, 78 mm, 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).

**§ 229.601 [Amended]**

11. Amend § 229.601 by, in the heading for paragraph (b)(4), removing the words “including indentures” and adding, in their place, the words “including indentures”.

**PART 230—GENERAL RULES AND REGULATIONS, SECURITIES ACT OF 1933**

12. The authority citation for part 230 continues to read, in part, as follows:

**Authority:** 15 U.S.C. 77b, 77b note, 77c, 77d, 77f, 77g, 77h, 77j, 77r, 77s, 77z-3, 77sss, 78c, 78d, 78j, 78l, 78m, 78n, 78o, 78o-7 note, 78t, 78w, 78ll(d), 78mm, 80a-8, 80a-24, 80a-28, 80a-29, 80a-30, and 80a-37, and Pub. L. 112-106, sec. 201(a), sec. 401, 126 Stat. 313 (2012), unless otherwise noted.

\* \* \* \* \*

**§ 230.501 [Amended]**

13. Amend § 230.501 by:

a. In paragraph (i)(1)(ii), removing the text “paragraph (h)(1)(i) or (h)(1)(iii) of this section” and adding, in its place, the text “paragraph (i)(1)(i) or (iii) of this section”; and

b. In paragraph (i)(1)(iii), removing the text “paragraph (h)(1)(i) or (h)(1)(ii) of this section” and adding, in its place, the text “paragraph (i)(1)(i) or (ii) of this section”.

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

14. 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, 80a-37, and sec. 71003 and sec. 84001, Pub. L. 114-94, 129 Stat. 1321, unless otherwise noted.

Sections 239.31, 239.32 and 239.33 are also issued under 15 U.S.C. 78l, 78m, 78o, 78w, 80a-8, 80a-29, 80a-30, 80a-37 and 12 U.S.C. 241.

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### § 239.13 [Amended]

15. Amend § 239.13 by, in paragraph (d)(1)(iii)(B), removing the words “the parent registration” and adding, in their place, the words “the parent registrant”.

16. Amend Form S-3 (referenced in § 239.13), in General Instruction I.D, paragraph (1)(c)(ii), by removing the words “the parent registration” and adding, in their place, the words “the parent registrant”.

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

17. Amend Form S-11 (referenced in § 239.18) by:

a. Removing and reserving Item 9; and

b. In Item 13, paragraph (c), Instruction 1, removing the words “securities of or interest in persons” and adding, in their place, the words “securities of or interests in persons”.

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

18. Amend Form S-4 (referenced in § 239.25), in Item 17, paragraph (b)(7), by removing the words “Rules 14a-3(b)(1) and (b)(2) (§ 240.14b-3 of this chapter)” and adding, in their place, the words “Rule 14a-3(b)(1) (§240.14a-3(b)(1) of this chapter)”.

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

19. Amend Form F-1 (referenced in § 239.31) by:

a. In General Instruction III, removing the words “§229.501 of this chapter” and adding, in their place, the words “§229.409 of this chapter”;

b. In Item 4, paragraph (b), removing the words “Item 8, Exhibit and Financial Statement Schedules” and adding, in their place, the words “Item 8, Exhibits and Financial Statement Schedules”; and

c. In Instructions as to Summary Prospectuses, Instruction 1, paragraph (c)(iii), removing the words “A name of the managing underwriter or underwriters” and adding, in their place, the words “The name(s) of the managing underwriter or underwriters”.

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

20. Amend Form F-3 (referenced in § 239.33) by:

a. In General Instructions, paragraph I.A.5(ii), removing the words “Transaction Requirement B.2. (Offerings of Certain Debt or Preferred Securities)” and adding, in their place, the words “Transaction Requirement I.B.2. (Primary Offerings of Non-Convertible Securities Other than Common Equity)”;

b. In General Instructions, paragraph I.C.1(c)(iv), removing the words “Transaction Requirement I.B.2. of this Form (Primary Offerings of Non-Convertible Investment Grade Securities)” and adding, in their place, the words “Transaction Requirement I.B.2. of this Form (Primary Offerings of Non-Convertible Securities Other than Common Equity)”;

c. In Item 9, paragraph (b), Table 2, adding the word “Unsold” before “Aggregate Offering Amount Associated with Fee Offset Claimed”.

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

21. Amend Form F-4 (referenced in § 239.34) by:

a. In Item 12, paragraph (b)(3)(i), removing the words “Items 4.B, 4.B.2, and 4.B.5 of Form 20-F” and adding, in their place, the words “Items 4.B.1, 4.B.2, and 4.B.5 of Form 20-F”;

b. In Item 12, paragraph (b)(3)(vi)(A), removing the words “operating and financial review” and adding, in their place, the words “operating and financial review and prospects”;

c. In Item 12, paragraph (b)(3)(vi)(B), removing the words “quantitative and qualitative disclosures of market risk” and adding, in their place, the words “quantitative and qualitative disclosures about market risk”;

d. In Item 14, paragraph (g)(1), removing the words “operational and financial review” and adding, in their place, the words “operating and financial review and prospects”;

e. In Item 14, paragraph (g)(2), removing the words “quantitative and qualitative disclosures of market risk” and adding, in their place, the words “quantitative and qualitative disclosures about market risk”;

f. In Item 17, paragraph (b)(4)(i), removing the words “operating and financial review” and adding, in their place, the words “operating and financial review and prospects”;

g. In Item 17, paragraph (b)(4)(ii), removing the words “quantitative and qualitative disclosures of market risk” and adding, in their place, the words “quantitative and qualitative disclosures about market risk”; and

h. In Item 17, redesignating the first paragraph (b)(6) as new paragraph (b)(7) and redesignating current paragraph (b)(7) as new paragraph (b)(8).

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

22. Amend Form F-6 (referenced in § 239.36) by:

a. In Item 1, removing the words “Item 12.E. of Form 20-F” and adding, in their place, the words “Item 12.D. of Form 20-F”; and

b. In Item 4, removing the words “Rule 415(a)(2) (§230.415(a)(2) of this chapter)” and adding, in their place, the words “Rule 415(a)(3) (§230.415(a)(3) of this chapter)”.

**Note: The text of Form F-6 does not, and these amendments will not, appear in the Code of Federal Regulations.**

23. Amend Form F-80 (referenced in § 239.41) by, in Part II, item (1) of the exhibits list, removing the words “in the case of an business combination” and adding, in their place, the words “in the case of a business combination”.

**Note: The text of Form F-80 does not, and these amendments will not, appear in the Code of Federal Regulations.**

24. Amend Form SF-1 (referenced in § 239.44) by, in Item 14, paragraph (b), Instructions to the Calculation of Filing Fee Tables and Related Disclosure, paragraph 3.D., removing the words “the pre-effective amendment to the filing of the Form S-1 (333-123456) on 2/15/20X1” and adding, in their place, the words “the pre-effective amendment to the Form S-1 (333-123456) filed on 2/15/20X1”.

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

25. Amend Form 1-A (referenced in § 239.90) by:

a. In Part I, Item 4, removing the words “Types of Securities Offered in this Offering Statement” and adding, in their place, the words “Types of securities offered in this offering statement”;

b. In Part F/S, redesignating paragraph (b)(3)(A) as paragraph (b)(3)(i), redesignating paragraph (b)(3)(B) as paragraph (b)(3)(ii), redesignating paragraph (b)(3)(C) as paragraph (b)(3)(iii), and redesignating paragraph (b)(3)(D) as paragraph (b)(3)(iv);

c. In Part F/S, paragraph (c)(1)(iii), removing the words “U.S. Generally Accepted Auditing Standards” and adding, in their place, the words “U.S. generally accepted auditing standards”; and

d. In Part III, Item 17, paragraph 12, removing the words “Offering Statement” and adding, in their place, the words “offering statement”.

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

26. Amend Form 1-K (referenced in § 239.91) by, in Part II, Item 7, paragraph (c), removing the words “U.S. Generally Accepted Auditing Standards” and adding, in their place, the words “U.S. generally accepted auditing standards”.

**Note: The text of Form 1-K does not, and these amendments will not, appear in the Code of Federal Regulations.**

27. Amend Form 1-U (referenced in § 239.93) by, in Item 6, paragraph (b), removing the words “Describe any arrangements, known to the issuer, including any pledge” and adding, in their place, the words “Describe any arrangements known to the issuer, including any pledge”.

**Note: The text of Form 1-U does not, and these amendments will not, appear in the Code of Federal Regulations.**

28. Amend Form C (referenced in § 239.900) by, in the Instructions to Question 29, removing the words “the requirement to provide reviewed financial statement” and adding, in their place, the words “the requirement to provide reviewed financial statements”.

**Note: The text of Form C does not, and these amendments will not, appear in the Code of Federal Regulations.**

## **PART 240—GENERAL RULES AND REGULATIONS, SECURITIES EXCHANGE ACT OF 1934**

29. The authority citation for part 240 continues to read, in part, as follows:

**Authority:** 15 U.S.C. 77c, 77d, 77g, 77j, 77s, 77z-2, 77z-3, 77eee, 77ggg, 77nnn, 77sss, 77ttt, 78c, 78c-3, 78c-5, 78d, 78e, 78f, 78g, 78i, 78j, 78j-1, 78j-4, 78k, 78k-1, 78l, 78m, 78n, 78n-1, 78o, 78o-4, 78o-10, 78p, 78q, 78q-1, 78s, 78u-5, 78w, 78x, 78dd, 78ll, 78mm, 80a-20, 80a-23, 80a-29, 80a-37, 80b-3, 80b-4, 80b-11, 1681w(a)(1), 6801-6809, 6825, 7201 *et seq.*, and 8302; 7 U.S.C. 2(c)(2)(E); 12 U.S.C. 5221(e)(3); 18 U.S.C. 1350; Pub. L. 111-203, 939A, 124 Stat. 1376 (2010); and Pub. L. 112-106, sec. 503 and 602, 126 Stat. 326 (2012), unless otherwise noted.

\* \* \* \* \*

Section 240.13a-11 is also issued under secs. 3(a) and 306(a), Pub. L. 107-204, 116 Stat. 745.

\* \* \* \* \*

Section 240.15d-11 is also issued under secs. 3(a) and 306(a), Pub. L. 107-204, 116 Stat. 745.

\* \* \* \* \*

30. Amend § 240.13a-11 by revising paragraph (b) to read as follows:

**§ 240.13a-11 Current reports on Form 8-K (§ 249.308 of this chapter).**

\* \* \* \* \*

(b) This section shall not apply to foreign governments, foreign private issuers required to make reports on Form 6-K (§ 249.306 of this chapter) pursuant to § 240.13a-16, issuers of American Depositary Receipts for securities of any foreign issuer, or investment companies required to file reports pursuant to § 270.30a-1 of this chapter under the Investment Company Act of 1940, except where such an investment company is required to file notice of a blackout period pursuant to § 245.104 of this chapter.

\* \* \* \* \*

**§ 240.13d-1 [Amended]**

31. Amend § 240.13d-1 by:

a. In paragraph (b)(1)(i), removing the text “, other than activities solely in connection with a nomination under § 240.14a-11”;

b. Removing Instruction 1 to paragraph (b)(1);

c. In paragraph (c)(1), removing the text “, other than activities solely in connection with a nomination under § 240.14a-11”; and

d. Removing Instruction 1 to paragraph (c)(1).

32. Amend § 240.13d-102 by:

a. Revising Instruction A under the heading “Special Instructions for Complying with Schedule 13G”;

b. In Item 3, revising paragraphs (j) and (k); and

c. In Item 10:

i. In paragraph (a), removing the text “, other than activities solely in connection with a nomination under § 240.14a-11”; and

ii. In paragraph (c), removing the text “, other than activities solely in connection with a nomination under § 240.14a-11”.

The revisions read as follows:

**§ 240.13d-102 Schedule 13G—Information to be included in statements filed pursuant to § 240.13d-1(b), (c), and (d) and amendments thereto filed pursuant to § 240.13d-2.**

\* \* \* \* \*

**Special Instructions for Complying with Schedule 13G**

\* \* \* \* \*

\* \* \*. A. Statements filed pursuant to Rule 13d-1(b) containing the information required by this schedule shall be filed within the time specified in Rules 13d-1(b)(2), 13d-2(b) and 13d-2(c). Statements filed pursuant to Rule 13d-1(c) shall be filed within the time specified in Rules 13d-1(c), 13d-2(b) and 13d-2(d). Statements filed pursuant to Rule 13d-1(d) shall be filed within the time specified in Rules 13d-1(d) and 13d-2(b).

\* \* \* \* \*

*Item 3.* \* \* \*

(j)  A non-U.S. institution in accordance with § 240.13d-1(b)(1)(ii)(J). If filing as a non-U.S. institution in accordance with § 240.13d-1(b)(1)(ii)(J), please specify the type of institution: \_\_\_\_\_;

(k)  Group, in accordance with § 240.13d-1(b)(1)(ii)(K).

\* \* \* \* \*

**§ 240.14a-2 [Amended]**

33. Amend § 240.14a-2 by:

- a. Removing and reserving paragraph (b)(7);
- b. Removing the Instruction to paragraph (b)(7);
- c. Removing and reserving paragraph (b)(8); and
- d. Removing Instructions 1, 2, and 3 to paragraph (b)(8).

**§ 240.14a-5 [Amended]**

34. Amend § 240.14a-5, in paragraph (e)(3), by removing the text “pursuant to § 240.14a-11, an applicable state or foreign law provision, or a registrant's governing documents” and adding, in its place, the text “pursuant to an applicable state or foreign law provision or a registrant’s governing documents”.

**§ 240.14a-6 [Amended]**

35. Amend § 240.14a-6 by:

a. In paragraph (a)(4), removing the text “pursuant to § 240.14a-11, an applicable state or foreign law provision, or a registrant's governing documents” and adding, in its place, the text “pursuant to an applicable state or foreign law provision or a registrant’s governing documents”; and

b. Removing and reserving paragraph (p).

**§ 240.14a-8 [Amended]**

36. Amend § 240.14a-8 by:

a. In paragraph (b)(1)(i)(C), removing the word “or” and adding, in its place, the word “and”; and

b. Removing paragraph (b)(1)(i)(D).

**§ 240.14a-12 [Amended]**

37. Amend § 240.14a-12 by removing, in Instruction 3 to the section, the text “pursuant to § 240.14a-11, an applicable state or foreign law provision, or a registrant's governing documents” and adding, in its place, the text “pursuant to an applicable state or foreign law provision or a registrant's governing documents”.

**§ 240.14a-101 [Amended]**

38. Amend § 240.14a-101 by:

a. In Item 7:

i. Removing and reserving paragraph (c); and

ii. In the Instruction to Item 7, removing the text “pursuant to paragraphs (c) and (d) of this Item 7” and adding, in its place, the text “pursuant to paragraph (d) of this Item 7”;

b. In Item 22:

i. Removing and reserving paragraph (b)(18); and

ii. Removing the Instruction to paragraph (b)(18); and

c. In Item 25, paragraph (c), in the Instructions to the Calculation of Filing Fee Tables and Related Disclosure following table 2, redesignating paragraphs 2.A.i.c. and d. as paragraphs 2.A.i.a. and b.

### **§ 240.14n-1 [Amended]**

39. Amend § 240.14n-1, by removing, in paragraph (a), the text “in accordance with § 240.14a-11 or a procedure set forth under applicable state or foreign law, or a registrant's governing documents” and adding, in its place, the text “in accordance with a procedure set forth under applicable state or foreign law or a registrant’s governing documents”.

### **§ 240.14n-101 [Amended]**

40. Amend § 240.14n-101 by:

a. On the cover page, removing the check box “Solicitation pursuant to § 240.14a-2(b)(7)”, the check box “Solicitation pursuant to § 240.14a-2(b)(8)”, and the check box “Notice of Submission of a Nominee or Nominees in Accordance with § 240.14a-11”;

b. Removing and reserving Items 3 and 4;

c. Removing the Instruction to Item 4;

d. Removing and reserving Item 5;

e. Removing Instruction 1 to Item 5(c) and (d), Instruction 2 to Item 5(c) and (d), Instruction to Item 5(f), and Note to Item 5(g)(3);

f. In Item 8:

i. Removing paragraph (a); and

ii. Redesignating paragraph (b) as an undesignated paragraph.

41. Amend § 240.15d-11 by revising paragraph (b) to read as follows:

**§ 240.15d-11 Current reports on Form 8-K (§ 249.308 of this chapter).**

\* \* \* \* \*

(b) This section shall not apply to foreign governments, foreign private issuers required to make reports on Form 6-K (§ 249.306 of this chapter) pursuant to § 240.15d-16, issuers of American Depositary Receipts for securities of any foreign issuer, or investment companies required to file reports pursuant to § 270.30a-1 of this chapter under the Investment Company Act of 1940, except where such an investment company is required to file notice of a blackout period pursuant to § 245.104 of this chapter.

\* \* \* \* \*

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

42. 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), Sec. 72001 Pub. L. 114-94, 129 Stat. 1312 (2015), and secs. 2 and 3 Pub. L. 116-222, 134 Stat. 1063 (2020), unless otherwise noted.

\* \* \* \* \*

Section 249.240f is also issued under secs. 3(a), 202, 208, 302, 306(a), 401(a), 406 and 407, Pub. L. 107-204, 116 Stat. 745.

Section 249.308 is also issued under 15 U.S.C. 80a-29 and 80a-37.

\* \* \* \* \*

Section 249.310 is also issued under secs. 3(a), 202, 208, 302, 406 and 407, Pub. L. 107-204, 116 Stat. 745.

\* \* \* \* \*

43. Amend Form 4 (referenced in § 249.104) in Instruction 4, paragraph (a)(i)(3), by adding the words “dispositions of bona fide gifts and” before “all exercises and conversions of derivative securities, regardless of whether exempt from Section 16(b) of the Act.”

**Note: The text of Form 4 does not, and these amendments will not, appear in the Code of Federal Regulations.**

44. Amend Form 18 (referenced in § 249.218) in Instruction 1 by removing the word “at” between the words “application” and “covering”, and by removing the word “are” between the words “each” and “exchange”.

**Note: The text of Form 18 does not, and these amendments will not, appear in the Code of Federal Regulations.**

45. Amend Form 40-F (referenced in § 249.240f) by:

a. On the cover, removing the words “Securities registered or to be registered pursuant to Section 12(b) of the Act” and adding, in their place, the words “Securities registered or to be registered pursuant to Section 12(b) of the Securities Exchange Act of 1934 (“Exchange Act”);

b. On the cover, removing the words “Securities registered or to be registered pursuant to Section 12(g) of the Act” and adding, in their place, the words “Securities registered or to be registered pursuant to Section 12(g) of the Exchange Act”;

c. On the cover, removing the words “Securities for which there is a reporting obligation pursuant to Section 15(d) of the Act” and adding, in their place, the words “Securities for which there is a reporting obligation pursuant to Section 15(d) of the Exchange Act”;

d. On the cover, removing the words “If securities are registered pursuant to Section 12(b) of the Act” and adding, in their places, the words “If securities are registered pursuant to Section 12(b) of the Exchange Act”; and

e. In the General Instructions, Note to paragraph A.(1), removing the words “Section 15(d) of the Securities Act” and adding, in their place, the words “Section 15(d) of the Exchange Act”.

**Note: The text of Form 40-F does not, and these amendments will not, appear in the Code of Federal Regulations.**

46. Amend Form 6-K (referenced in § 249.306) by:

a. In General Instruction A, adding the words “(the “Exchange Act”)” after the words “Securities Exchange Act of 1934”; and

b. In General Instruction B, removing the words “Section 18 of the Act” and adding, in their place, the words “Section 18 of the Exchange Act”.

**Note: The text of Form 6-K does not, and these amendments will not, appear in the Code of Federal Regulations.**

47. Amend Form 8-K (referenced in § 249.308) by:

a. In Item 2.03, paragraph (c)(3), removing the words “FASB ASC Topic 840” and adding, in their place, the words “FASB ASC Topic 842”;

b. In Item 5.04, paragraph (b), removing the words “Rule 104(b)(3)(iii) (17 CFR 245.104(b)(2)(iii))” and adding, in their place, the words “Rule 104(b)(3)(iii) (17 CFR 245.104(b)(3)(iii))”; and

c. In Item 5.08, revising paragraph (a).

**Note: Form 8-K is attached as Appendix A to this document. Form 8-K will not appear in the Code of Federal Regulations.**

48. Amend Form 10-Q (referenced in § 249.308a) by, in Part II, Item 5, paragraph (a), removing “; and” and adding, in its place, a period.

**Note: The text of Form 10-Q does not, and these amendments will not, appear in the Code of Federal Regulations.**

49. Amend Form 10-K (referenced in § 249.310) by, in Part I, Item 1C, removing the paragraph (a) designation.

**Note: The text of Form 10-K does not, and these amendments will not, appear in the Code of Federal Regulations.**

February 6, 2025.

**Sherry R. Haywood,**

*Assistant Secretary.*

**Note:** The following appendix will not appear in the Code of Federal Regulations.

**Appendix A—Form 8-K**

**FORM 8-K**

\* \* \* \* \*

**Item 2.03 Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of a Registrant.**

\* \* \* \* \*

(c) \* \* \*

(3) an operating lease obligation means a payment obligation under a lease that would be classified as an operating lease pursuant to FASB ASC Topic 842, as may be modified or supplemented;

\* \* \* \* \*

**Item 5.04 Temporary Suspension of Trading Under Registrant’s Employee Benefit Plans.**

\* \* \* \* \*

(b) On the same date by which the registrant transmits a timely updated notice to an affected officer or director, as required by the time period under Rule 104(b)(2)(iii) of Regulation BTR (17 CFR 245.104(b)(2)(iii)), provide the information specified in Rule 104(b)(3)(iii) (17 CFR 245.104(b)(3)(iii)).

\* \* \* \* \*

**Item 5.08 Shareholder Director Nominations.**

\* \* \* \* \*

(a) Where a registrant is required to include shareholder director nominees in the registrant's proxy materials pursuant to either an applicable state or foreign law provision, or a provision in the registrant's governing documents, then the registrant is required to disclose the date by which a nominating shareholder or nominating shareholder group must submit the notice on Schedule 14N required pursuant to § 240.14a-18.

\* \* \* \* \*

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