



## SECURITIES AND EXCHANGE COMMISSION

[OMB Control No. 3235-0324]

### Agency Information Collection Activities; Submission for OMB Review; Comment

#### Request; Extension: Form S-4 - Registration Statement

*Upon Written Request, Copies Available From:* Securities and Exchange Commission, Office of FOIA Services, 100 F Street NE, Washington, DC 20549-2736

Notice is hereby given that, pursuant to the Paperwork Reduction Act of 1995 (44 U.S.C. § 3501 et seq.), the Securities and Exchange Commission (SEC or "Commission") is submitting to the Office of Management and Budget (OMB) this request for extension of the proposed collection of information discussed below.

Form S-4 (17 CFR 239.25) is the form used for registration under the Securities Act of 1933 (15 U.S.C. 77a et seq.) of securities issued in business combination transactions. The information collected is intended to ensure the adequacy of information available to investors in connection with business combination transactions. The information required by Form S-4 is mandatory, and Form S-4 is publicly available on the Commission's Electronic Data Gathering, Analysis, and Retrieval ("EDGAR") system. We estimate that Form S-4 takes approximately 3,816.24 hours per response to prepare and is filed once per year by approximately 228 issuers annually. We estimate that 25% of the 3,816.24 hours per response is carried internally by the issuer for an annual reporting burden of approximately 217,526 hours (3,816.24 hours per response x 25% x 228 responses annually). We estimate that 75% of the 3,816.24 hours per response is carried externally by outside professionals retained by the issuer at an estimated rate of \$600 per hour for a total annual cost burden of approximately \$391,546,224 (3,816.244 hours per response x 75% x \$600 per hour x 228 responses annually).

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB Control Number.

The public may view and comment on this information collection request at:

[https://www.reginfo.gov/public/do/PRAViewICR?ref\\_nbr=202512-3235-002](https://www.reginfo.gov/public/do/PRAViewICR?ref_nbr=202512-3235-002) or send an email comment to MBX.OMB.OIRA.SEC\_desk\_officer@omb.eop.gov within 30 days of the day after publication of this notice by **[INSERT DATE 31 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]**.

Dated: March 2, 2026.

**Sherry R. Haywood,**

*Assistant Secretary.*

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