

Appendix X-2

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C.  
20549

FORM 10

GENERAL FORM FOR REGISTRATION OF SECURITIES  
PURSUANT TO SECTION 12(b) OR (g) OF THE  
SECURITIES EXCHANGE ACT OF 1934

GENERAL INSTRUCTIONS

A. Rule as to USE of Form 10.

Form 10 shall be used for registration pursuant to Section 12(b) or (g) of the Securities Exchange Act of 1934 of classes of securities of issuers for which no other form is prescribed.

B. Application of General Rules and Regulations.

(a) The General Rules and Regulations under the Act contain certain general requirements which are applicable to registration on any form. These general requirements should be carefully read and observed in the preparation and filing of registration statements on this form.

(b) Particular attention is directed to Regulation 12B which contains general requirements regarding matters such as the kind and size of paper to be used, the legibility of the registration statement, the information to be given whenever the title of securities is required to be stated, and the filing of the registration statement. The definitions contained in Rule 12b-2 should be especially noted.

C. Preparation of Registration Statement.

(a) This form is not to be used as a blank form to be filled in, but only as a guide in the preparation of the registration statement on paper meeting the requirements of Rule 12b-12. The registration statement shall contain the item numbers and captions, but the text of the items may be omitted provided the answers thereto are prepared in the manner specified in Rule 12b-13.

(b) Unless otherwise stated, the information required shall be given as of a date reasonably close to the date of filing the registration statement.

(c) Attention is directed to Rule 12b-20 which states: "In addition to the information expressly required to be included in a statement or report, there shall be added such further material information, if any, as may be necessary to make the requirement statements, in light of the circumstances under which they are made, not misleading."

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D. Signature and Filing of Registration Statements.

Eight complete copies of the registration statement on this form, including exhibits and all papers and documents filed as part thereof, shall be filed with the Commission. At least one complete copy of each statement shall be filed with each exchange on which registration is applied for. At least one of the copies of each statement filed with the Commission and one copy filed with each such exchange shall be manually signed. Unsigned copies shall be conformed.

E. Disclosure with Respect to Foreign Subsidiaries.

Information required by any item or other requirement of this form with respect to any foreign subsidiary may be omitted to the extent that the required disclosure would be detrimental to the registrant, provided a statement is made that such information has been omitted. In such case, a statement of the names of the subsidiaries omitted shall be separately furnished. The Commission may, in its discretion, call for justification that the required disclosure would be detrimental.

F. Incorporation by Reference.

(a) Any registrant which has filed with the Commission pursuant to Rule 424 under the Securities Act of 1933 copies of a prospectus meeting the requirements of Section 10(b) of that Act after the effective date of the registration statement under that Act may, subject to Rule 24 of the Commission's Rules of Practice and Rule 12b-36, incorporate by reference in a registration statement on this form any information, including financial statements, contained in the prospectus.

(b) Any matter, or the relevant pages thereof, incorporated by reference pursuant to the General Rules and Regulations or this Instruction, shall be physically attached to this Form prior to the signature page. The foregoing shall not apply to incorporation of exhibits by reference pursuant to Rule 12b-32.

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C.  
20549

FORM 10

GENERAL FORM FOR REGISTRATION OF SECURITIES

Pursuant to Section 12(b) or (g) of  
The Securities Exchange Act of 1934

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(Exact name of registrant as specified in its charter)

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(State or other jurisdiction of  
incorporation or organization)

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(I.R.S. Employer  
Identification No.)

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(Address of principal executive offices)

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(Zip Code)

Securities to be registered pursuant to Section 12(b) of the Act:

Title of each class  
to be so registered

Name of each exchange on which  
each class is to be registered

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Securities to be registered pursuant to Section 12(g) of the Act:

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(Title of class)

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(Title of class)

## INFORMATION REQUIRED IN REGISTRATION STATEMENT

Item 1. Business.

(a) State the year in which the registrant was organized and its form of organization (such as “a corporation”, an “unincorporated association” or other appropriate statement).

(b) Briefly describe the business done and intended to be done by the registrant and its subsidiaries and the general development of such business during the past five years, or such shorter period as the registrant may have been engaged in business.

Instructions. 1. The description shall not relate to the powers and objects specified in the charter, but to the actual business done and intended to be done. Include the business of subsidiaries of the registrant only insofar as is necessary to understand the character and development of the business conducted by the total enterprise.

2. In describing developments, information shall be given as to matters such as the following: The nature and results of any bankruptcy, receivership or similar proceedings with respect to the registrant or any of its significant subsidiaries; the nature and results of any other materially important reorganization, readjustment or succession of the registrant or any of its significant subsidiaries; the acquisition or disposition of any material amount of assets otherwise than in the ordinary course of business; any materially important changes in the types of products produced or services rendered by the registrant and its subsidiaries; and any materially important changes in the mode of conducting the business, such as fundamental changes in the methods of distribution.

3. The business of a predecessor or predecessors shall be deemed to be the business of the registrant for the purpose of this item.

4. Appropriate disclosure shall be made with respect to any portion of the business subject to renegotiation of profits or termination of contracts or subcontracts at the election of the government.

5. To the extent significant for an understanding of such business, briefing describe the following:

(A) The dollar amount of backlog of firm orders as of a recent date, and as of a comparable date in the preceding fiscal year, together with an indication of the proportion thereof not reasonably expected to be filled within the current fiscal year, and any seasonal or other significant aspects of the backlog;

(B) The sources and availability of raw material essential to the business;

(C) The importance and effect of all material patents, licenses, franchises and concessions held;

(D) Any material research activities relating to the development of new products or services or the importance of existing products or services. If research activities are described, estimate the dollar amount spent during each of the last two fiscal years on such research which was company-sponsored and on that which was customer-sponsored and indicate the approximate number of professional employees engaged full time in each such category of activity during each such fiscal year; and

(E) The number of persons employed by the enterprise.

(c) [Insert here appropriate requirements as to separate lines of business.]

Item 2. Summary of Earnings.

Furnish in comparative columnar form a summary of earnings for the registrant or for the registrant and its subsidiaries consolidated, or both, as appropriate, for each of the last five fiscal years of the registrant (or for the life of the registrant and its immediate predecessors, if less). In connection with such summary, whenever necessary, reflect information or explanation of material significance to investors in appraising the results shown, or refer to such information or explanation set forth elsewhere in this registration statement.

Instructions. 1. Include comparable data for any additional fiscal years necessary to keep the summary from being misleading. Subject to appropriate variation to conform to the nature of the business or the purpose of the offering, the following items shall be included: net sales or operating revenues; cost of goods sold or operating expenses (or gross profit); interest charges; income taxes; net income before extraordinary items; extraordinary items; and net income. The summary shall reflect the retroactive adjustment of any material items affecting the comparability of the results.

2. If a period or periods reported on include operations of a business prior to date of acquisition or for other causes differ from reports previously issued for any period, the summary shall be reconciled as to sales or revenues and net income in the summary or by footnote with the amounts previously reported.

3. If common stock is being registered under Section 12 of the Act, the summary shall be prepared to present earnings applicable to common stock. Per share earnings applicable to common stock, per share earnings assuming conversion of all outstanding convertible securities which would result in dilution and exercise of options and warrants, and dividends declared for each period of the summary shall also be included, unless inappropriate, and the basis of computation, including the number of shares used shall be stated.

4. (a) If debt securities are being registered under Section 12 of the Act, the registrant may, at its option, show in tabular form for each fiscal year the ratio of earnings to fixed charges.

(b) Earnings shall be computed after all operating and income deductions except fixed charges and taxes based on income or profits and after eliminating undistributed income of unconsolidated persons. In the case of utilities, interest credits charged to construction shall be added to gross income and not deducted from interest.

(c) The term "fixed charges" shall mean (i) interest and amortization of debt discount and expense and premium on all indebtedness; (ii) one-third of all rentals reported in the schedule prepared in accordance with Rule 12-16 of Regulation S-X, or such portion as can be demonstrated to be representative of the interest factor in the particular case; and (iii) in case consolidated figures are used, preferred stock dividend requirements of consolidated subsidiaries, excluding in all cases items eliminated in consolidation.

(d) Any registrant electing to show the ratio of earnings to fixed charges, in accordance with this instruction, shall file as an exhibit a statement setting forth in reasonable detail the computations of the required ratios.

Item 3.        Properties.

State briefly the location and general character of the principal plants, mines and other materially important physical properties of the registrant and its subsidiaries, whether held in fee or leased, and if leased, the expiration dates of material leases.

Instructions. 1.        What is required is information essential to an investor's appraisal of the securities to be registered. Such information should be furnished as will reasonably inform investors as to the suitability, adequacy, productive capacity and extent of utilization of the facilities used in the enterprise. Detailed descriptions of the physical characteristics of individual properties or legal descriptions by metes and bounds are not required and should not be given.

2.        Where mining is of material importance, show for each important mine or, if appropriate, for each group of mines in a mining district, the total tonnage of ore produced during each of the last three fiscal years and the estimated ore reserves (excluding "possible ore") as of a recent date. Where material to evaluation of mining properties, furnish for each such mine or group of mines for each of the last three fiscal years, preferably in tabular form, information showing: (1) the average grade of ore produced (2) the average direct operating cost per ton of ore produced, (3) the aggregate of all additional costs per ton of ore produced (to the extent practicable) and (4) the average dollar amount realized per ton of ore produced. State whether, between the beginning of the last three fiscal years, and the present, there have been material changes in the principal ore bodies or in the physical mining conditions at each such mine or group of mines and whether any such changes are anticipated. If so, describe such changes and state their significance.

In the case of coal mining, the term "ore" as used in this instruction refers to "coal"; the term "ore body" refers to "coal bed" or "coal seam"; and information as to "average grade of ore" need not be furnished.

3.        Where oil and gas operations are of material importance, show: (1) net oil and gas production, preferably in tabular form, for oil in barrels and gas in MCF for each of the last three fiscal years; (2) the gross and net productive wells, and the gross and net

producing acres as of a recent date; (3) the proven developed and proven undeveloped estimated recoverable reserves; (4) undeveloped acreage, including gross acres and net acres, either located as to states or geological areas, and whether the acreage is in blocks or in checker-board together with the minimum and maximum remaining terms of leases on such acreage; (5) present activities, such as, the number of wells in the process of drilling, waterfloods in the process of installation, or other related operations of material importance.

4. Where the report of an engineer other expert is referred to in the registration statement, a copy of the full report shall be furnished as supplemental information but not as a part of the registration statement.

Item 4. Parents and Subsidiaries.

(a) Furnish a list or diagram of all parents and subsidiaries of the registrant and as to each person named indicate the percentage of voting securities owned, or other basis of control, by its immediate parent, if any.

Instructions. 1. The list or diagram shall include the registrant and shall be so prepared as to show clearly the relationship of each person named to the registrant and to the other persons named. If any person is controlled by means of the direct ownership of its securities by two or more persons, so indicate by appropriate cross reference.

2. Designate by appropriate symbols (a) subsidiaries for which separate financial statements are filed; (b) subsidiaries included in consolidated financial statements; (c) subsidiaries included in group financial statements filed for unconsolidated subsidiaries; and (d) other subsidiaries, indicating briefly why financial statements of such subsidiaries are not filed.

3. Include the name of the State or other jurisdiction in which each subsidiary was incorporated or organized.

4. The names of particular subsidiaries may be omitted if the unnamed subsidiaries, considered in the aggregate as a single subsidiary, would not constitute a significant subsidiary.

5. The names of consolidated totally-held subsidiaries may be omitted, provided that the number of such subsidiaries shall be given. This instruction shall not apply to banks, savings and loan associations or other subsidiaries subject to Federal regulation.

(b) Describe any contractual arrangements, including any pledge of securities of the registrant or any of its parents the operation of the terms of which may at a subsequent date result in a change of control of the registrant.

Instruction. This paragraph does not require a description of ordinary default provisions contained in the charter, trust indentures or other governing instruments relating to securities of the registrant.

Item 5. Principal Holders of Securities.

(a) Furnish the following information as of a specific date within 90 days prior to the date of filing in substantially the tabular form indicated as to the voting securities of the registrant owned of record or beneficially by each person who owns of record, or is known by the registrant to own beneficially, more than 10 percent of any class of such securities. Show in Column (3) whether the securities are owned both of record and beneficially, of record only, or beneficially only, and show in Columns (4) and (5) the respective amounts and percentages owned in each such manner:

(1)	(2)	(3)	(4)	(5)
<u>Name and Address</u>	<u>Title of class</u>	<u>Type of Ownership</u>	<u>Amount owned</u>	<u>Percent of class</u>

(b) Furnish the following information as of a specified date within 90 days prior to the date of filing in substantially the tabular form indicated as to each class of equity securities of the registrant or any of its parents or subsidiaries, other than directors' qualifying shares, beneficially owned directly or indirectly by all directors and officers of the registrant, as a group, without naming them.

(1)	(2)	(3)
<u>Title of class</u>	<u>Amount beneficially owned</u>	<u>Percent of class</u>

Instructions. 1. The percentages are to be calculated on the basis of the amount of outstanding securities, excluding securities held by or for the account of the issuer. In any case where the amount owned by directors and officers as a group is less than 1 percent of the class, the percent of the class owned by them may be omitted.

2. If, to the knowledge of the registrant, more than 10 percent of any class of voting securities of the registrant are held or to be held subject to any voting trust or other similar agreement, state the title of such securities, the amount held or to be held and the duration of the agreement. Give the name and address of the voting trustees and outline briefly their voting rights and other powers under the agreement.

Item 6. Directors and Officers.

(a) List the names of all directors and executive officers of the registrant and all persons chosen to become directors and executive officers. Give a brief account of the business experience during the past ten years of each person named, including his principal occupations or employments during that period, and give his present position with the registrant.

Instructions. 1. If any person chosen to become a director or executive officer has not consented to act as such, so state.

2. The term "executive officer" means the president, secretary, treasurer, any vice president in charge of a principal business function (such as sales, administration, or finance) and any other officer who performs similar policy-making functions for the registrant.

3. Occurrence of an event referred to in (A), (B) or (C) below during the past 10 years may be material to evaluation of the ability and integrity of registrant's management. If so, appropriate disclosure should be made. If such an event has occurred but disclosure thereof is omitted on the ground that it is not material, registrant should furnish, as supplemental information and not as a part of the registration statement (1) a description of the omitted information and (2) a statement of the reasons for its omission:

(A) A petition under the Bankruptcy Act or any state insolvency law was filed by or against, or a receiver, fiscal agent or similar officer was appointed by a court for business or property of, any person named, or any partnership in which he was a general partner at or within 2 years before the time of such filing, or any corporation or business association of which he was an executive officer at or within 2 years before the time of such filing;

(B) Any person named was convicted in a criminal proceeding (excluding traffic violations and other minor offenses) or is a defendant in a criminal proceeding (excluding traffic violations and other minor offenses) which is presently pending; or

(C) Any person named was the subject of any order, judgment, or decree of any court of competent jurisdiction permanently or temporarily enjoining him from acting as an investment adviser, underwriter, broker, or dealer in securities, or as an affiliated

person, director or employee of any investment company, bank, savings and loan association or insurance company, or from engaging in or continuing any conduct or practice in connection with any such activity or in connection with the purchase or sale of any security, or was the subject of any order of a federal or state authority barring or suspending for more than sixty days the right of such person to be engaged in any such activity which order remains in effect.

(b) As to each director, or person chosen to become a director, state his term of office, the period or periods during which he has served as such, and briefly describe any arrangement or understanding between such person and any other person or persons pursuant to which such director, or chosen director, has been selected.

Instruction. Do not include arrangements or understandings between directors or chosen directors and the directors and officers of the registrant acting solely in that capacity.

Item 7. Remuneration of Directors and Officers.

(a) Furnish the following information in substantially the tabular form indicated below as to all direct remuneration paid by the registrant and its subsidiaries during the registrant's last fiscal year to the following persons for services in all capacities:

(1) Each director of the registrant whose aggregate direct remuneration exceeded \$40,000, and each of the three highest paid officers of the registrant whose aggregate direct remuneration exceeded that amount, naming each such director and officer.

(2) All directors and officers of the registrant as a group, stating the number of persons in the group without naming them.

(A)	(B)	(C)
Name of individual or number of persons in <u>group</u>	Capacities in which remuneration was <u>received</u>	Aggregate direct <u>remuneration</u>

Instructions. 1. Except as provided in Instruction 2, paragraph (a)(1) of this item applies to any person who was a director or officer of the registrant at any time during the period specified. However, information need not be given for any portion of the period during which such person was not a director or officer of the registrant.

2. In the first registration statement filed on this form for the registration of a class of securities of an issuer pursuant to Section 12 of the Act, this item does not apply to any person who is not a director or officer of the registrant at the time the statement is filed, provided the same information is not otherwise required to be disclosed in any other material filed with the Commission.

3. The information is to be given on an accrual basis if practicable. The tables required by this paragraph and paragraph (b) may be combined if the registrant so desires.

4. Do not include remuneration paid to a partnership in which any director or officer was a partner, but see Item 9.

5. If the registrant has not completed a full fiscal year since its organization or if it acquired or is to acquire the majority of its assets from a predecessor within the current fiscal year, the information shall be given for the current fiscal year, estimating future payments, if necessary. To the extent that such remuneration is to be computed upon the basis of a percentage of profits, it will suffice to state such percentage without estimating the amount of such profits to be paid.

6. If any part of the remuneration shown in response to this item was paid pursuant to a material bonus or profit-sharing plan, briefly describe the plan and the basis upon which directors or officers participate therein. See Instruction 1 to paragraph (b) for the meaning of the term "plan."

(b) Furnish the following information in substantially the tabular form indicated as to all annuity, pension or retirement benefits proposed to be paid to the following persons in the event of retirement at normal retirement date pursuant to any existing plan provided or contributed to by the registrant or any of its subsidiaries:

(1) Each director or officer named in answer to paragraph (a) (1), naming each such person.

(2) All directors and officers of the registrant who are eligible for such benefits, as a group, stating the number of persons in the group without naming them.

(A)	(B)	(C)
Name of individual or number of persons in group  <hr/>	Amount set aside or accrued during registrant's last fiscal year <hr/>	Estimated annual benefits upon retirement <hr/>

Instructions. 1. The term “plan” in this paragraph and in paragraph (c) includes all plans, contracts, authorizations or arrangements, whether or not set forth in any formal document.

2. Column (B) need not be answered with respect to payments computed on an actuarial basis under any plan which provides for fixed benefits in the event of retirement at a specified age or after a specified number of years of service. In such case, Columns (A) and (C) need not be answered with respect to directors and officers as a group.

3. The information called for by Column (C) may be given in the form of a table showing the annual benefits payable upon retirement to persons in specified salary classifications.

4. In the case of any plan (other than those specified in Instruction 2) where the amount set aside each year depends upon the amount of earnings of the registrant or its subsidiaries for such year or a prior year, or where it is otherwise impracticable to state the estimated benefits upon retirement, there shall be set forth, in lieu of the information called for by Column (C), the aggregate amount set aside or accrued to date, unless it is impracticable to do so, in which case there shall be stated the method of computing such benefits.

(c) Describe briefly all remuneration payments (other than payments reported under paragraph (a) or (b) of this item) proposed to be made in the future, directly or indirectly, by the registrant or any of its subsidiaries pursuant to any existing plan or arrangement to (i) each director or officer named in answer to paragraph (a)(1), naming each such person, and (ii) all directors and officers of the registrant as a group, without naming them.

Instruction. Information need not be included as to payments to be made for, or benefits to be received from, group life or accident insurance, group hospitalization or similar group payments or benefits. If it is impracticable to state the amount of remuneration payments proposed to be made, the aggregate amount set aside or accrued to date in respect of such payments should be stated, together with an explanation of the basis for future payments.

Item 8. Management Options to Purchase Securities.

Furnish the following information as to all options to purchase securities from the registrant or any of its subsidiaries held by any of the following persons: (i) each director or officer named in answer to paragraph (a)(1) of Item 7, naming each such person; and (ii) all directors and officers of the registrant as a group, without naming them.

- (a) the title and amount of securities called for;
- (b) the option prices, expiration dates and other material provisions;
- (c) any consideration received for the granting thereof;
- (d) the market value of the security on the date of grant.

Instructions. 1. The term “options” as used in this term includes all options, warrants or rights, other than those issued to security holders as such on a prorata basis.

2. The extension, regranting or material amendment of options shall be deemed the granting of options within the meaning of this item.

3. Where the total market value of securities called for by all outstanding options does not exceed \$10,000 for any person required to be named, or \$30,000 for all directors and officers as a group, or for all option holders as a group, this item need not be answered with respect to such person or group.

4. In case a number of options are outstanding having different prices and expiration dates, the options may be grouped by prices and dates. If this produces more than five separate groups then there may be shown only the range of the expiration dates and prices.

Item 9. Interest of Management and Others in Certain Transactions.

(a) Described briefly any transactions during the last three years or any presently proposed transactions, to which the registrant or any of its subsidiaries was or is to be a party, in which any of the following persons has or is to have a direct or indirect material interest, naming such person and stating his relationship to the registrant, the nature of his interest in the transaction and, where practicable, the amount of such interest:

- (1) Any director or officer of the registrant; or person shown to become a director or officer;
- (2) Any security holder named in answer to Item 5(a);
- (3) Any relative or spouse of any of the foregoing persons, or any relative of such spouse, who has the same home as such person or who is a director or officer of any parent or subsidiary of the registrant.

Instructions. 1. This item 9(a) applies to any person who held any of the positions or relationships specified at any time during the period specified. However, information need not be given for any portion of the period during which such person did not hold any such position or relationship.

2. No information need be given in response to this Item 9(a) as to any remuneration or other transaction reported in response to Items 7 or 8, or as to any transaction with respect to which information may be omitted pursuant to Instruction 2 to Item 7(b), the instruction to Item 7(c), or Instruction 2 or 3 to Item 9(b).

3.. No information need be given in answer to this Item 9(a) as to any transaction where--

(a) the rates or charges involved in the transaction are determined by competitive bids, or the transaction involves the rendering of services as a common or contract carrier, or public utility, at rates or charges fixed in conformity with law or governmental authority;

(b) the transaction involves services as a bank depository of funds, transfer agent, registrar, trustee under a trust indenture, or similar services;

(c) the amount involved in the transaction or a series of similar transactions, including all periodic installments in the case of any lease or other agreement providing for periodic payments or installments, does not exceed \$30,000; or

(d) the interest of the specified person arises solely from the ownership of securities of the registrant and the specified person receives no extra or special benefit not shared on a pro rata basis by all holders of securities of the class.

4. It should be noted that this item calls for disclosure of indirect, as well as direct, material interests in transactions. A person who has a position or relationship with a firm, corporation, or other entity, which engages in a transaction with the registrant or its subsidiaries may have an indirect interest in such transaction by reason of such position or relationship. However, a person shall be deemed not to have a material indirect interest in a transaction within the meaning of this Item 9(a) where--

(a) the interest arises only (i) from such person's position as a director of another corporation or organization (other than a partnership) which is a party to the transaction, or (ii) from the direct or indirect ownership by such person and all other persons specified in subparagraphs (1) through (3) above, in the aggregate, of less than a 10 percent equity interest in another person which is a party to the transaction, or (iii) from both such positions and ownership;

(b) the interest of such person arises solely from an interest in another person which is a party to the transaction with the registrant or any of its subsidiaries and the transaction is not material to such other person; or

(c) the amount involved in the transaction or a series of similar transactions, including all periodic installments in the case of any lease or other agreement providing for periodic payments or installments, does not exceed \$30,000.

5. The amount of the interest of any specified person shall be computed without regard to the amount of the profit or loss involved in the transaction. Where it is not practicable to state the approximate amount of the interest, the approximate amount involved in the transaction shall be indicated.

6. In describing any transaction involving the purchase or sale of assets by or to the registrant or any of its subsidiaries, otherwise than in the ordinary course of business, state the cost of the assets to the purchaser and, if acquired by the seller within two years prior to the transaction, the cost thereof to the seller.

7. The foregoing instructions specify certain transactions and interests as to which information may be omitted in answering this item. There may be situations where, although the foregoing instructions do not expressly authorize nondisclosure, the interest of a specified person in the particular transaction or series of transactions is not a material interest. In that case, information regarding such interest and transaction is not required to be disclosed in response to this item.

(b) State as to each of the following persons who was indebted to the registrant or its subsidiaries at any time during the last three years (i) the largest aggregate amount of indebtedness outstanding at any time during such period, (ii) the nature of the indebtedness and of the transaction in which it was incurred, (iii) the amount thereof outstanding as of the latest practicable date, and (iv) the rate of interest paid or charged thereon:

- (1) Each director or officer of the registrant; and
- (2) Each associate of any such director or officer

Instructions. 1. Include the name of each person whose indebtedness is described and the nature of the relationship by reason of which the information is required to be given.

2. This paragraph does not apply to any person whose aggregate indebtedness did not exceed \$10,000 or one percent registrant's total assets, whichever is less, at any time during the period specified. Exclude in the determination of the amount of indebtedness all amounts due from the particular person for purchases subject to usual trade terms, for ordinary travel and expense advances and for other transactions in the ordinary course of business.

3. Notwithstanding Instruction 2, if the registrant or any of its subsidiaries is engaged primarily in the business of making loans and loans to any of the specified persons in excess of \$10,000 or one percent of its total assets, whichever is less, were outstanding at any time during the period specified, such loans shall be disclosed. However, if the lender is a bank, such disclosure may consist of a statement, if such is the case, that the loans to such persons (i) were made in the ordinary course of business, (ii) were made on substantially the same terms, including interest rates and collateral, as those prevailing at the time for comparable transactions with other persons, and (iii) did not involve more than normal risk of collectibility or present other unfavorable features.

(c) Describe briefly any transactions during the last three years or any presently proposed transactions, to which any pension, retirement, savings or similar plan provided by the registrant, or any of its parents or subsidiaries, was or is to be a party, in which any of the following persons had or is to have a direct or indirect material interest, naming such persons and stating his relationship to the registrant, the nature of his interest in the transaction and, where practicable, the amount of such interest:

- (1) Any director or officer of the registrant;
- (2) Any security holder named in answer to Item 5(a);
- (3) Any relative or spouse of any of the foregoing persons, or any relative of such spouse, who has the same home as such person or who is a director or officer of any parent or subsidiary of the registrant; or
- (4) The registrant or any of its subsidiaries.

Instructions. 1. Instructions 2, 3, 4 and 5 to Item 9(a) shall apply to this Item 9(c).

2. Without limiting the general meaning of the term "transaction" there shall be included in answer to this item any remuneration received or any loans received or outstanding during the period, or proposed to be received.

3. No information need be given in answer to paragraph (c) with respect to--

(a) payments to the plan, or payments to beneficiaries, pursuant to the terms of the plan;

(b) payment of remuneration for services not in excess of 5 percent of the aggregate remuneration received by the specified person during the registrants' last fiscal year from the registrant and its subsidiaries; or

(c) any interest of the registrant or any of its subsidiaries which arises solely from its general interest in the success of the plan.

(d) If the registrant was organized within the past five years, furnish the following information:

(a) State the names of the promoters, the nature and amount of anything of value (including money, property, contracts, options or rights of any kind) received or to be received by each promoter directly or indirectly from the registrant, and the nature and amount of any assets, services or other consideration therefore received or to be received by the registrant.

(b) As to any assets acquired or to be acquired by the registrant from a promoter, state the amount at which acquired or to be acquired and the principle followed or to be followed in determining the amount. Identify the persons making the determination and state their relationship, if any, with the registrant or any promoter. If the assets were acquired by the promoter within two years prior to their transfer to the registrant, state the cost thereof to the promoter.

Item 10. Pending Legal Proceedings.

Briefly describe any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the registrant or any of its subsidiaries is a party or of which any of their property is the subject. Include the name of the court or agency in which the proceedings were instituted, the date instituted and the principal parties thereto.

Instructions. 1. If the business ordinarily results in actions for negligence or other claims, no such action or claim need be described unless it departs from the normal kind of such actions.

2. No information need be given with respect to any proceeding which involves primarily a claim for damages if the exceed 15 percent of the current assets of the registrant and its subsidiaries on a consolidated basis. However, if any proceeding presents in large degree the same issues as other proceedings pending or known to be contemplated, the amount involved in such other proceedings shall be included in computing such percentage.

3. Notwithstanding Instructions 1 and 2, any material bankruptcy, receivership, or similar proceeding with respect to the registrant or any of its significant subsidiaries shall be described. Any material proceedings to which any director, officer of affiliate of the registrant, any security holder named in answer to Item 5(a), or any associate of any such director, officer or security holder, is a party, or has a material interest, adverse to the registrant or any of its subsidiaries shall also be described.

Item 11. Miscellaneous Data Required.

(a) State in the tabular form indicated below, the approximate number of holders of record of each class of equity securities of the registrant as of the end of the last fiscal year.

(1)	(2)
<u>Title of Class</u>	<u>Number of record holders</u>

Instructions. 1. Attention is directed to the definitions of the term “equity security” in Section 3(a)(11) of the Act and Rule 3a11-1 thereunder, and the definition of the term “held of record” in Rule 12g5-1.

2. Information need not be given with respect to the number of holders of “restricted stock options”, “qualified stock options”, or options granted pursuant to a plan qualified as an “employee stock purchase plan”, as those terms are defined in Sections 422 through 424 of the Internal Revenue Code of 1954, as amended.

(b) State the general effect of any charter provision, bylaw, contract, arrangement or statute under which any director or officer of the registrant is insured or indemnified in any manner against any liability which he may incur in his capacity as such.

(c) Furnish the following information as to all securities of the registrant sold by the registrant within the past three years, or presently purposed to be sold, which were not, or are not to be, registered under the Securities Act of 1933. Include sales of reacquired securities as well as new issues, securities issued in exchange for property, services, or other securities, and new securities resulting from the modification of outstanding securities:

(1) Given the date of sale and the title and amount of securities sold.

(2) Given the names of the principal underwriters, if any. As to any securities sold privately, name the persons or identify the class of persons to whom the securities were sold.

(3) As to securities sold for cash, state the aggregate offering price and the aggregate underwriting discounts or commissions. As to any securities sold otherwise than for cash,

state the nature of the transaction and the nature and aggregate amount of consideration received by the registrant.

(4) Give a reasonably itemized statement of the purposes, so far as determinable, for which the net proceeds have been or are to be used and the approximate amount to be used for each purpose.

(5) Indicate the section of the Act or the Rule of the Commission under which exemption from registration was claimed and state briefly the facts relied upon to make the exemption available.

Instructions. 1. Information need not be set forth as to notes, drafts, bills of exchange or bankers' acceptances which mature not later than one year from the date of issuance.

2. If the sales were made in a series of transactions, the information may be given by such totals and periods as will reasonably convey the information required.

Item 12.      Registered Securities.

(a) If capital stock is to be registered, state the title of the class and furnish the following information:

(1) Outline briefly (i) dividend rights; (ii) voting rights; (iii) liquidation rights; (iv) pre-emptive rights; (v) conversion rights; (vi) redemption provisions; (vii) sinking fund provisions; and (viii) liability to further calls or to assessment by the registrant.

(2) If the rights of holders of such stock may be modified otherwise than by a vote of a majority or more of the shares outstanding, voting as a class, so state and explain briefly.

(3) Outline briefly any restriction on the repurchase or redemption of shares by the registrant while there is any arrearage in the payment of dividends or sinking fund installments. If there is no such restriction, so state.

Instructions. 1. This item requires only a brief summary of the provisions which are pertinent from an investment standpoint. A complete legal description of the provisions referred to is not required and should not be given. Do not set forth the provisions of the governing instruments verbatim; only a succinct resume is required.

2. If the rights evidenced by the securities to be registered are materially limited or qualified by the rights evidenced by any other class of securities or by the provisions of any contract or other document, include such information regarding such limitation or qualification as will enable investors to understand the rights evidenced by the securities to be registered.

(b) If long-term debt is to be registered, outline briefly such of the following as are relevant:

(1) Provisions with respect to interest, conversion, maturity, redemption, amortization, sinking fund or retirement.

(2) Provisions with respect to the kind and priority of any lien, securing the issue, together with a brief identification of the principal properties subject to such lien.

(3) Provisions restricting the declaration of dividends or requiring the maintenance of any ratio of assets, the creation or maintenance of reserves or the maintenance of properties.

(4) Provisions permitting or restricting the issuance of additional securities, the withdrawal of cash deposited against such issuance, the incurring of additional debt, the release or substitution of assets securing the issue, the modification of the terms of the security, and similar provisions.

Instruction. Provisions permitting the release of assets upon the deposit of equivalent funds or the pledge of equivalent property, the release of property no longer required in the business, obsolete property or property or property taken by eminent domain, the application of insurance moneys, and similar provisions, need not be described.

(5) The name of the trustee and the nature of any material relationship with the registrant or any of its affiliates; the percentage of securities of the class necessary to require the trustee to take action, and what indemnification the trustee may require before proceeding to enforce the lien.

Instruction. The instructions to paragraph (a) shall also apply to this paragraph.

(c) If securities other than capital stock or long-term debt are to be registered, outline briefly the rights evidenced thereby. If subscription warrants or rights are to be registered, state the title and amount of securities called for, the period during which and the price at which the warrants or rights are exercisable.

Instruction. The instructions to paragraph (a) shall also apply to this paragraph.

(d) As to each class of securities to be registered pursuant to Section 12(g), state briefly the nature of the trading market, if any, in such securities, including the names of the principal market makers, and the high and low bid prices for each quarterly period within the past three years.

Item 13.      Financial Statements and Exhibits.

(a) List separately all financial statements filed as part of the registration statement.

(b) List all exhibits filed as part of the registration statement, including those incorporated by reference.

#### SIGNATURES

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized.

\_\_\_\_\_  
(Registrant)

Date \_\_\_\_\_

By \_\_\_\_\_  
(Signature)\*

\*Print and name and title of the signing officer under his signature.

#### INSTRUCITONS AS TO FINANCIAL STATEMENTS

These instructions specify the balance sheets and profit and loss and source and application of funds statements required to be filed as a part of an application on this form. Regulation S-X governs the certification, form and content of the balance sheets and profit and loss statements required, including the basis of consolidation, and prescribes the statements of surplus and schedules to be filed in support thereof. Attention is directed to Rule 12b-23(b) and 12b-36. If either

the profit and loss or earned surplus statements required are included in their entirety in the Summary of Earnings required by Item 2, the statements so included need not be included elsewhere in the registration statement.

#### A. STATEMENTS OF THE REGISTRANT

##### 1. Balance Sheets of the Registrant.

(a) The registrant shall file a certified balance sheet as of the close of its latest fiscal year unless such fiscal year has ended within 90 days prior to the date of filing the registration statement, in which case the balance sheet may be as of the close of the preceding fiscal year.

(b) If the latest fiscal year of the registrant has ended within 90 days prior to the date of filing the registration statement and the balance sheet required by paragraph (a) is filed as of the end of the preceding fiscal year, there shall be filed as an amendment to the registration statement, within 120 days after the date of the latest fiscal year, a certified balance sheet of the registrant as of the end of the latest fiscal year.

##### 2. Profit and Loss and Source and Application of Funds Statements of the Registrant.

(a) The registrant shall file certified profit and loss and Source and Application on Funds statements for each of the three fiscal years preceding the date of the balance sheet required by instruction 1(a).

(b) There shall be filed with each balance sheet filed pursuant to Instruction 1(b) certified profit and loss and source and application of funds statement of the registrant for the fiscal year immediately preceding the date of the balance sheet.

##### 3. Omission of Registrant's Statements in Certain Cases.

Notwithstanding Instructions 1 and 2, the individual financial statements of the registrant may be omitted if (1) consolidated statements of the registrant and one or more of its subsidiaries are filed, and (2) the conditions specified in either of the following paragraphs are met.

(a) The registrant is primarily an operating company and all subsidiaries included in the consolidated financial statements filed are totally-held subsidiaries; or

(b) The registrant's total assets, exclusive of investments in and advances to the consolidated subsidiaries, constitute 85 percent or more of the total assets shown by the consolidated balance sheets filed and

the registrant's total gross revenues for the period for which its profit and loss statements would be filed, exclusive of interest and dividends received from the consolidated subsidiaries, constitute 85 percent or more of the total gross revenue shown by the consolidated profit and loss statements filed.

## B. CONSOLIDATED STATEMENTS

### 4. Consolidated Balance Sheets.

(a) There shall be filed a certified consolidated balance sheet of the registrant and its subsidiaries as of the close of the latest fiscal year of the registrant, unless such fiscal year has ended within 90 days prior to the date of filing the registration statement, in which case this balance sheet may be as of the close of the preceding fiscal year.

(b) If the latest fiscal year of the registrant has ended within 90 days prior to the date of filing the registration statement, and the balance sheet required by paragraph (a) if filed as of the end of the preceding fiscal year, there shall be filed as an amendment to the registration statement, within 120 days after the close of registrant's fiscal year, a certified consolidated balance sheet of the registrant and its subsidiaries as of the end of the latest fiscal year.

### 5. Consolidated Profit and Loss and Source and Application of Funds Statements.

(a) There shall be filed certified consolidated profit and loss and source and application of funds statements of the registrant and its subsidiaries for each of the three fiscal years preceding the date of the consolidated balance sheet required by Instruction 4(a).

(C) There shall be filed with each balance sheet filed pursuant to Instruction 4(b), certified consolidated profit and loss and source of application of funds statements of the registrant and its subsidiaries for the fiscal year immediately preceding the date of the balance sheet.

## C. UNCONSOLIDATED SUBSIDIARIES AND OTHER PERSONS.

### 6. Unconsolidated Subsidiaries.

(a) Subject to Rule 4-03 of Regulation S-X regarding group statements

of unconsolidated subsidiaries, there shall be filed for each majority-owned subsidiary of the registrant not consolidated the financial statements which would be required if the subsidiary were itself a registrant. Insofar as practicable, those financial statements shall be as of the same dates or for the same periods as those of the registrant.

(b) If the fiscal year of any unconsolidated subsidiary ends within 90 days before the date of filing the registration statement, or ends after the date of filing, the financial statements of the subsidiary may be filed as an amendment to the registration statement within 120 days after the end of the subsidiary's fiscal year.

7. Fifty-percent Owned Persons and Other Persons.

If the registrant owns directly or indirectly approximately 50 percent of the voting securities of any person and approximately 50 percent of the voting securities of such person is owned directly or indirectly by another single interest, or if registrant takes up the equity in undistributed earnings of any other person not a majority owned subsidiary, there shall be filed for each such person the financial statements which would be required if it were a registrant. The statements filed for each such person shall identify the other single interest, or other interests in any person.

8. Omission of Statements Required by Instructions 6 and 7.

Notwithstanding Instructions 6 and 7, there may be omitted from the registration statement all financial statements of any one or more unconsolidated subsidiaries or 50 percent owned persons or other persons if all such subsidiaries and 50 percent owned persons or other persons operated jointly for which statements are so omitted, considered in the aggregate as a single subsidiary, would not constitute a significant subsidiary.

9. Affiliates Whose Securities Secure an Issue Being Registered.

(a) For each affiliate, securities of which constitute or are to constitute a substantial portion of the collateral securing any class of securities to be registered, there shall be filed the financial statements that would be required if the affiliate were a registrant.

(b) For the purposes of this instruction, securities of a person shall be deemed to constitute a substantial portion of the collateral if the aggregate principal amount, par value, or book value as shown by the books of the registrant, or market value, whichever is the greatest, of such securities equals 20 percent or more of the principal amount of the class secured thereby.

D. SPECIAL PROVISIONS

10. Reorganization of Registrant.

(a) If during the period for which its profit and loss statements are required the registrant has emerged from a reorganization in which substantial changes occurred in its asset, liability, capital stock, surplus or reserve accounts, a brief explanation of such changes shall be set forth in a note or supporting schedule to the balance sheets filed.

(b) If the registrant is about to emerge from such a reorganization, there shall be filed, in addition to the balance sheets of the registrant otherwise required, a balance sheet giving effect to the plan or reorganization. These balance sheets shall be set forth in such form, preferably columnar, as will show in related manner the balance sheet of the registrant prior to the reorganization, the changes to be effected in the reorganization and the balance sheet of the registrant after giving effect to the plan of reorganization. By a footnote or otherwise a brief explanation of the changes shall be given.

11. Succession to Other Business.

(a) If during the period for which its profit and loss statements are required, the registrant has by merger, consolidation or otherwise succeeded to one or more businesses, the additions, eliminations and other changes effected in the succession shall be appropriately set forth in a note or supporting schedule to the balance sheets filed. In addition, profit and loss statements for each constituent business, or combined statements if appropriate, shall be filed for such period prior to the succession as may be necessary when added to the time, if any, for which profit and loss statements after the succession are filed to cover the equivalent of the period specified in Instructions 2 and 5 above.

(b) If the registrant by merger, consolidation or otherwise is about to succeed to one or more businesses, there shall be filed for the constituent business financial statements, combined if appropriate, which would be required if they were registering securities under the Act. In addition, there shall be filed a balance sheet of the registrant giving effect to the plan of succession. These balance sheets shall be set forth in such form, preferable columnar, as will show in related manner the balance sheets of the constituent businesses, the changes to be effected in the succession and the balance sheet of the registrant after giving effect to the plan of succession. By a footnote or otherwise, a brief explanation of the changes shall be given.

(c) This instruction shall not apply with respect to the registrant's succession to the business of any totally-held subsidiary or to any acquisition of a business by purchase, if it would not constitute a significant subsidiary.

12. Acquisition of Other Businesses.

(a) There shall be filed for any business directly or indirectly acquired by the registrant after the date of the balance sheet filed pursuant to Part A or B above and for any business to be directly or indirectly acquired by the registrant, the financial statements which would be required if such business were a registrant.

(b) The acquisition of securities shall be deemed to be the acquisition of a business if such securities give control of the business or combined with securities already held give such control. In addition, the acquisition of securities which will extend the registrant's control of a business shall be deemed the acquisition of the business if any of the securities to be registered hereunder are to be offered in exchange for the securities to be acquired.

(c) No financial statements need be filed, however, for any business acquired or to be acquired from a totally-held subsidiary. In addition, the statements of any one or more businesses may be omitted if such business, considered in the aggregate as a single subsidiary, would not constitute a significant subsidiary.

13. Statements of Banks and Insurance Companies.

Notwithstanding the requirements of the foregoing instructions, financial statements filed for banks or insurance companies (other than title insurance companies) need not be certified.

14. Registrants Not in the Production Stage.

Notwithstanding the foregoing instructions, if the registrant falls within the terms of paragraph (b) or (c) of Rule 5A-01 of Regulation S-X, the following statements, all of which shall be certified, shall be filed for the registrant and each of its significant subsidiaries, if any:

(a) The statements specified in Rules 5A-02, 5A-03, 5A-04, 5A-05 and 5A-07 shall be filed as of the end of the registrant's latest fiscal year unless such fiscal year has ended within 90 days prior to the date of filing the registration statement, in which case such statements may be as of the close of the preceding fiscal year.

(b) If the latest fiscal year of the registrant has ended within 90 days prior to the date of filing the registration statement and the statements required by paragraph (a) are filed as of the end of the preceding fiscal year, statements as of the end of the latest fiscal year shall be filed as an amendment to the registration statement within 120 days after the close of registrant's latest fiscal year.

(c) The statement of cash receipts and disbursements specified in Rule 5A-06 shall be filed for each of the three fiscal years preceding the date of the statements required by paragraph (a) above, and for the fiscal year immediately preceding the date of any statements filed pursuant to paragraph (b).

15. Filing of Other Statements in Certain Cases.

The Commission may, upon the request of the registrant, and where consistent with the protection of investors, permit the omission of one or more of the statements herein required or the filing in substitution therefore of appropriate statements of comparable character. The Commission may also require the filing of other statements in addition to, or in substitution for, the statements herein required in any case where such statements are necessary or appropriate for an adequate presentation of the financial condition of any person whose financial statements are required, or whose statements are otherwise necessary for the protection of investors.

E. HISTORICAL FINANCIAL INFORMATION

16. Scope of Part E.

The information required by Part E shall be furnished for the seven-year period preceding the period for which profit and loss statements are filed, as to the accounts of each person whose balance sheet is filed. The information is to be given as to all of the accounts specified whether they are presently carried on the books or not. Part E does not call for an audit, but only for a survey or review of the accounts specified. It should not be detailed beyond a point material to an investor. Information may be omitted, however, as to any person for whom equivalent information for the period has been filed with the Commission pursuant to the Securities Act of 1933 or the Securities Exchange Act of 1934.

17. Revaluation of Property.

(a) If there were any material increases or decreases in investments, in property, plant and equipment, or in intangible assets, resulting from revaluing such assets, state (1) in what year or years such revaluations were made; (2) the amounts of such increases or decreases, and the accounts affected, including all related entries; and (3) if in connection with such revaluations any related adjustments were made in reserve accounts, state the accounts and amounts with explanations.

(b) Information is not required as to adjustments made in the ordinary course of business, but only as to major revaluations made for the purpose of entering the books current values, reproduction cost or any values other than original cost.

(c) No information need be furnished with respect to any revaluation entry which was subsequently reversed or with respect to the reversal of a revaluation entry recorded prior to the period if a statement as to the reversal is made.

18. Capital Shares.

(a) If there were any material restatements of capital shares which resulted in transfers from capital share liability to surplus or reserve, state the amount of each such restatement and all related entries. No statement need be made as to restatements resulting from the declaration of share dividends.

(b) If there was an original issue of capital shares, any part of the proceeds of which was credited to accounts other than capital share accounts, state the title of the class, the accounts and the respective amounts credited thereto.

19. Debt Discount and Expense Written Off.

If any material amount of debt discount and expense, on long-term debt still outstanding, was written off earlier than as required under any periodic amortization plan, give the following information: (1) title of the securities, (2) date of the write-off, (3) amount written off, and (4) to what account charged.

20. Premiums and Discount and Expense on Securities Retired.

If any material amount of long-term debt or preferred shares was retired, and if either the retirement was made at a premium or there remained, at the time of retirement, a material amount of unamortized discount and expense applicable to the securities retired, state for each class (1) title of the securities retired, (2) date of retirement, (3) amount of premium paid and of unamortized discount and expense, (4) to what account charged, and (5) whether being amortized and, if so, the plan of amortization.

21. Other Changes in Surplus.

If there were any material increases or decreases in surplus, other than those resulting from transactions specified above, the closing of the profit and loss account or the declaration of payment of dividends, state (1) the year or years in which such increases or decreases were made; (2) the nature and amounts thereof; and (3) the accounts affected, including all material related entries. Instruction 17(c) above shall also apply here.

22. Predecessors.

The information shall be furnished, to the extent it is material, as to any predecessor of the registrant from the beginning of the period to the date of succession, not only as to the entries made respectively in the books of the predecessor or the successor, but also as to the changes effected in the transfer of the assets from the predecessor. However, no information need be furnished as to any one or more predecessors which, considered in the aggregate, would not constitute a significant predecessor.

23. Omission of Certain Information.

(a) No information need be furnished as to any subsidiary, whether consolidated or unconsolidated, for the period prior to the date on which the subsidiary became a majority-owned subsidiary of the registrant or of a predecessor for which information is required above.

(b) No information need be furnished hereunder as to any one or more unconsolidated subsidiaries for which separate financial statements are filed if all subsidiaries for which the information is so omitted, considered in the aggregate as a single subsidiary, would not constitute a significant subsidiary.

(c) Only the information specified in Instruction 17 need be given as to any predecessor or any subsidiary thereof if immediately prior to the date of succession thereto by a person for which information is required, the predecessor or subsidiary was in insolvency proceedings.

#### INSTRUCITONS AS TO EXHIBITS

Subject to Rule 12b-32 regarding the incorporation of exhibits by reference, the following exhibits shall be filed as a part of the registration statement. Such exhibits shall be appropriately lettered or numbered for convenient reference. Exhibits incorporated by reference may be referred to by the designation given in the previous filing. Where exhibits are incorporated by reference, the reference shall be made in the list of exhibits called for under Item 13.

1. Copies of the charter and by laws or instruments corresponding thereto as presently in effect.

2. Copies of any plan of acquisition, reorganization, readjustment or succession described in answer to Item 1, 10 or 11(c).

3. (a) Specimens or copies of all securities to be registered hereunder, and copies of all constituent instruments defining the rights of holders of long-term debt of the registrant and of all subsidiaries for which consolidated or unconsolidated financial statements are required to be filed.

(b) There need not be filed, however, (1) any instrument with respect to long-term debt not to be registered hereunder if the total amount of securities authorized thereunder does not exceed 5 percent of the total assets of the registrant and its subsidiaries on a consolidated basis and if there is filed an agreement to furnish a copy of such instrument to the Commission upon request, (2) any instrument with respect to any class of securities if appropriate steps to assure the redemption or retirement of such class will be taken prior to or upon delivery by the registrant of the securities to be registered, or (3) copies of instruments evidencing scrip certificates for fractions of shares.

4. Copies of all pension, retirement or other deferred compensation plans, contracts or arrangements. If any such plan, contract or arrangement is not set forth in a formal document, furnish a reasonably detailed description thereof. Copies of any available booklet or other written description of any such plan, contract or arrangement shall also be filed.

5. Copies of any plan setting forth the terms and conditions upon which outstanding options, warrants or rights to purchase securities of the registrant or its subsidiaries from the registrant or its affiliates have been issued, together with specimen copies of such options, warrants or rights; or, if they were not issued pursuant to such a plan, copies of each such option, warrant or right.

6. Copies of any voting trust agreement referred to in answer to Item 5.

7. If any discount on capital shares is shown as a deduction from capital shares on the balance sheet being filed for the registration, there shall be filed a statement of the circumstances under which such discount arose and an opinion of counsel as to the legality of the issuance of the shares to which such discount relates. The opinion shall set forth any applicable constitutional and statutory provisions and shall cite any decisions which in the opinion of counsel are controlling.

8. If the registrant has any shares the preference of which upon involuntary liquidation exceeds the par or stated value thereof, there shall be filed an opinion of counsel as to whether there are any restrictions upon surplus by reason of such excess and also as to any remedies available to security holders before or after payment of any

dividend that would reduce surplus to an amount less than the amount of such excess. The opinion shall set forth any applicable constitutional and statutory provisions and shall cite any decisions which in the opinion of counsel are controlling.

9. (a) Copies of every material contract not made in the ordinary course of business which is to be performed in whole or in part at or after the filing of the registration statement or which was made not more than two years before such filing. Only contracts need be filed as to which the registrant or a subsidiary of the registrant is a party or has succeeded to a party by assumption or assignment, or in which the registrant or such subsidiary has a beneficial interest.

(b) If the contract is such as ordinarily accompanies the kind of business conducted by the registrant and its subsidiaries, it is made in the ordinary course of business and need not be filed, unless it falls within one or more of the following categories, in which case it should be filed except where immaterial in amount or significance:

(1) Directors, officers, promoters, voting trustees, or security holders named in answer to Items 5, 6, or 9(d) are parties thereto except where the contract merely involves purchase or sale of current assets having a determinable market price, at such price;

(2) It is of such materiality as to call for specific reference to it in answer to Items 1, 3 or 9.

(3) The registrant's business is substantially dependent upon it, as in the case of continuing contracts to sell the major part of registrant's production in the case of a manufacturing enterprise or to purchase the major part of registrant's requirements of goods in the case of a distribution enterprise, or licenses to use a patent or formula upon which registrant's business depends to a material extent;

(4) It calls for the acquisition or sale of fixed assets for a consideration exceeding 10 percent of all fixed assets of the registrant and its subsidiaries.

(5) It is a lease under which a material part of the property described under Item 3 is held by the registrant; or

(6) The amount of the contract, or its importance to the business of the registrant and its subsidiaries, are material, and the terms and conditions are of a nature of which investors reasonably should be informed.

(b) Any management contract or bonus or profit-sharing plan, contract or arrangement (or if not set forth in any formal document, a written description thereof), except the following, shall be deemed material and shall be filed:

(1) Ordinary purchase and sales agency agreements;

(2) Agreements with managers of stores in a chain organization or similar organization;

(3) Contracts providing for labor or salesmen's bonuses or payments to a class of security holders, as such.

10. Copies of each material foreign patent for an invention not covered by a United States patent.