

Appendix X-4

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C.
20549

FORM 10-Q

CURRENT REPORT PURSUANT TO SECTION 13 or 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

GENERAL INSTRUCTIONS

A. Rule as to Use of Form 10-Q

(a) Form 10-Q shall be used for current reports under Section 13 or 15(d) of the Securities Exchange Act of 1934, filed pursuant to Rule 13a-11 or Rule 15d-11.

(b) A report on this form shall be filed within 45 days after the close of each fiscal quarter relating to events occurring during that quarter. The report relative to events occurring during the fourth fiscal quarter may omit Part II - Condensed Financial Information.

(c) In addition to the reports required to be filed on this form pursuant to (b) above, a current report limited to the information required to be furnished by Item 2, including the related exhibit called for by Clause 1 of Part IV- Exhibits herein, shall be filed within 10 days after the occurrence of an event specified by item 2.

B. Application of General Rules and Regulations

(a) The General Rules and Regulations under the Act contain certain general requirements which are applicable to reports on any form. These general requirements should be carefully read and observed in the preparation and filing of reports 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 report, the information and the filing of the report. The definitions contained in Rule 12b-2 should be specially noted. See also Regulations 13A and 15D.

C. Presentation of Report

(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 report on paper meeting the requirements of Rule 12b-12. The report shall contain the numbers and captions of all items to which answers are furnished, but the text of such items and instructions thereunder shall be omitted. If no answer is required to any item or items by reason of the fact that no change has occurred calling for the submission of an answer, so state, identifying such items by number only.

(b) Each answer furnished shall be complete, provided that a cross reference to one or more other items in the report may be used to avoid reporting a particular transaction more than once.

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

D. Signature and Filing of Reports

There shall be filed with the Commission three complete copies of the report, including financial statements, if any, exhibits and all other papers and documents filed as a part thereof, and five additional copies which need not include exhibits. At least one complete copy of the report, including financial statements, exhibits and all other papers and documents filed as a part thereof, shall be filed with each exchange on which any class of securities of the registrant is listed and registered. At least one complete copy of the report filed with the Commission and one such copy filed with each such exchange shall be manually signed. Copies not manually signed bear typed or printed signatures.

E. Incorporation by Reference

(a) Information contained in a proxy statement filed with the Commission pursuant to Regulation 14A or in an information statement filed pursuant to Regulation 14C or in an annual report submitted to stockholders pursuant to Rule 14a-3 or 14c-3 may be incorporated by reference in answer or partial answer to any item or items of this form. In addition, any financial statements contained in any such statement or report may be incorporated by reference provided such financial statements substantially meet the requirements of this form. Where certified financial

statements contained in an annual report to stockholders are incorporated by reference, the written consent of the certifying accountants to such incorporation by reference shall be filed with the report on this form. Such written consent shall be dated and signed manually. If a quarterly report is sent by the registrant to its shareholders containing the information required by Part II of this Form, such report may be incorporated by reference.

(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-Q

CURRENT REPORT PURSUANT TO SECTION 13 or 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934

For Quarter Ended _____ : Commission file number _____
(If filed pursuant to General Instruction A(c): Date of event _____)

(Exact name of registrant as specified in its charter)

(State or other jurisdiction of
incorporation or organization)

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

(Address of principal executive offices)

(Zip Code)

PART I. MATERIAL EVENTS

For those not familiar with Form 10-Q, the following check list may be of assistance in locating the items of the form which require, upon the happening of certain material events, the furnishing of specific information:

	<u>Item</u>
Acquisition, significant*	2
Articles of Incorporation, amendment affecting rights of security holders	6
Assets, acquisition of significant amount*	2
Assets, disposition of significant amount*	2
Assets, revaluation of	9
By Laws -- amendment generally	12
Capital account, restatement of	9
Capital, transfer to surplus	9
Charter, amendment affecting rights of security holders	6
Charter, amendment generally	12
Contract which may result in change in control of registrant	1
Control, change in	1
Control group, change in	1
Debt, default in respect of	8
Debt, default in respect of, waived by lender	8
Debt, decrease in	4
Debt, increase in	4
Director, new	1
Dividends, arrearage	8
Equity securities, decrease in	3
Equity securities, increase in	3
Judgment, litigation	5
Legal proceedings, commencement of	5
Legal proceedings, termination of	5
Officer, new	1
Options, granted or extended	10
Preferred stock, default in respect of	8
Preferred stock, dividend arrearage	8

* See Instruction 4 to Item 2 for test of a "significant" amount.

Securities, new	3, 6
Security for debt, withdrawal or substitution of	7
Security holders, vote of	11
Security holders, modification of rights of	6
Security holders, rights of affected by issuance or modification of another class of securities	6
Settlement, litigation	5
Surplus, transfer to capital	9

Item 1. Management and Control

(a) If any person has become a parent of the registrant, as defined in Rule 12b-2 under the Act, give the name of such person, the date and a brief description of the transaction or transactions by which the person became such a parent and the percentage of voting securities of the registrant owned by such parent or other basis of control by such parent over the registrant. Include the consideration involved in the transaction and any material related contractual arrangements.

(b) If any person has ceased to be parent of the registrant, give the name of such person and the date and a brief description of the transaction or transactions by which the person ceased to be a parent.

(c) If to the knowledge of the registrant any person has entered into any contract or arrangement, 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 in control of the registrant, describe such contract or arrangement, including the names of the parties thereto and the amounts of securities or other consideration involved.

(d) If any person has become a director of the registrants, state his name and, to the extent not previously reported in a definitive proxy statement or information statement filed pursuant to Regulation 14A or 14C, give a brief account of his business experience during the past ten years, including his principal occupations or employments.

(e) If any person has become a director of the registrant, otherwise than by election by security holders, pursuant to any arrangement or understanding between such person and any other person or persons, except (i) the directors of the registrant acting solely in their capacity as such or (ii) any person currently identified in reports filed with the Commission as a parent of the registrant, name such other person or persons and describe briefly such arrangement or understanding.

(f) if any person has become an executive officer of registrant, state his name, indicate all positions and offices he holds, and give a brief account of his business experience during the past ten years, including his principal occupations or employments.

(g) If any person has ceased to be a director or executive officer of the registrant, state his name, the position terminated, and the date of such termination.

Instructions. 1. 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.

2. 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 this report (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 in answer to (d) or (f) above, 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 in answer to (d) or (f) above 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 in answer to (d) or (f) above 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.

Item 2. Acquisition or Disposition of Assets

If the registrant or any of its majority-owned subsidiaries or fifty-percent-owned persons has acquired or disposed of a significant amount of assets, otherwise than in the ordinary course of business, state the date and manner of acquisition or disposition and a brief description of the assets involved, the nature and amount of consideration given or received therefor, the accounting treatment thereof, the principle followed in determining the amount of such consideration, the identity of the persons from whom the assets were acquired or to whom they were sold, and the nature of any material relationship between such persons and the registrant or any of its affiliates, any director of or officer of the registrant, any associate of such director or officer, or any person owning beneficially more than 10 percent of the outstanding voting securities of the registrant.

Instructions. 1. No information need be given as to (i) any transaction between any person and any wholly-owned subsidiary of such person: i.e., a subsidiary substantially all of whose outstanding voting securities are owned by such person and/or its other wholly-owned subsidiaries; (ii) any transaction between two or more wholly-owned subsidiaries of any person; or (iii) the redemption or other acquisition of securities from the public, or the sale or other disposition of securities to the public, by the issuer of such securities.

2. The term “acquisition” includes every purchase, acquisition by lease, exchange, merger, consolidation, succession or other acquisition; provided that such term does not include the construction or development of property or the acquisition of materials for such purpose. The term “disposition” includes every sale, disposition by lease, exchange, merger, consolidation, mortgage, or hypothecation of assets, assignment, whether for the benefit of creditors or otherwise, abandonment, destruction, or other disposition.

3. An acquisition or disposition shall be deemed to have occurred when the parties to the transaction enter into a written agreement pursuant to which it is to be effected, even though the subsequent

approval of security holders or a government agency may be required. Any failure to consummate a reported acquisition or disposition shall be deemed a disposition or acquisition for the purpose of this item.

4. An acquisition or disposition shall be deemed to involve a significant amount of assets if--

(i) the value of such assets (less any valuation or qualifying reserves) as shown by the books of the persons disposing of such assets, or the amount of consideration given or received therefor, including liabilities assumed or to be discharged by the person acquiring the assets or the fair value of securities given or received for such assets, exceeded 10 percent of the total assets shown by the latest consolidated balance sheet of the registrant and its subsidiaries, as of a date prior to the transaction, which has been filed with the Commission, or if a consolidated balance sheet has not been filed, by the latest balance sheet of the registrant, as of a date prior to the transaction, which has been filed with the Commission; or

(ii) it involved the acquisition or disposition of a business whose gross revenues for its last fiscal year exceeded 10 percent of the aggregate gross revenues shown by the latest consolidated profit and loss statement of the registrant and its subsidiaries filed with the Commission for a full fiscal year prior to the transaction or, if a consolidated profit and loss statement has not been filed, by the latest profit and loss statement of the registrant filed with the Commission for a full fiscal year prior to the transaction.

In Computing the foregoing percentages, all related transactions contemporaneously negotiated among the respective parties and their affiliates shall be included.

5. The acquisition or disposition of securities shall be deemed the acquisition or disposition of all of the assets of the issuer of such securities if it results in the acquisition or disposition of control of such issuer.

6. Where assets are acquired or disposed of through the acquisition or disposition of control of a person, the person from whom such control was acquired or to whom it was disposed of shall be deemed the person from whom the assets were acquired or to whom they were disposed of, for

the purposes of this item. Where such control was acquired from or disposed of to not more than five persons, their names shall be given, otherwise it will suffice to identify in an appropriate manner the class of such persons.

7. Attention is directed to the requirements of Part III.

Item 3. Increase in Amount of Securities Outstanding

If the amount of securities of the registrant outstanding has been increased through the issuance of any new class of securities or through the issuance or reissuance of any additional securities of a class outstanding and the aggregate amount of any such increase in any class of securities not previously reported exceeds 5 percent of the securities of that class previously outstanding, furnish the following information:

- (a) Title of the class, the amount outstanding as last previously reported, and the amount presently outstanding (as of a specified date).

- (b) A brief description of the transaction or transactions resulting in the increase and a statement of the aggregate sale price, aggregate selling expense, and net proceeds to the registrant. If securities are issued for a consideration other than cash, state the nature and aggregate amount of any such other consideration received or to be received by the registrant.

- (c) As to securities issued in a transaction involving a public offering, state the method of distribution employed. Give the names of the principal underwriters, if any, and state the nature of any material relationship between any of such underwriters and the registrant. State whether or not securities were registered under the Securities Act of 1933; if not, state the exemption claimed and the facts relied upon to make the exemption available.

- (d) As to securities issued in a transaction not involving any public offering, for which exemption from registration is claimed under Section 4(2) of the Securities Act of 1933, (1) state the approximate number of persons to whom the securities were offered and the number of purchasers, and (2) describe the class of persons who purchased the securities.

- (e) 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 used or to be used for each such purpose.

- (f) If the securities were capital shares, a statement of the amount of the proceeds credited or to be credited to any account other than the appropriate capital share account.

- Instructions.
1. No report need be made with respect to:
 - (a) increases resulting from stock splits or stock dividends;
 - (b) the granting of qualified, restricted or other non-transferable options to purchase equity securities of the registrant;
 - (c) any increase resulting from the issuance of securities to wholly-owned subsidiaries;
 - (d) any increase where the amount not previously reported, although in excess of 5 percent of the securities of the class previously outstanding; does not exceed \$50,000 face amount of indebtedness or 1000 shares of capital stock.
 2. Information is to be included as to all indebtedness owed to banks, insurance companies, finance companies or other persons, evidenced by one or more bonds, debentures, notes or other evidence of indebtedness, except that information need not be given as to notes, drafts, bills of exchange or bankers' acceptances which mature not later than one year from the date of issuance. A guarantee of indebtedness shall be deemed a security for the purpose of this item.
 3. This item includes the reissuance of treasury securities and securities held for the account of the issuer thereof. The extension of the maturity date of indebtedness shall be deemed to be the issuance of new indebtedness for the purpose of this item. In the case of such an extension, the percentage shall be computed upon the basis of the principal amount of the indebtedness extended.
 4. If the securities referred to in answer to this item materially limit or qualify the rights evidenced by any class of registered securities, appropriate disclosure of such limitation or qualification shall be set forth in answer to Item 6.
 5. A guarantee of indebtedness for money borrowed shall be deemed a security. However, no report need be made under this item with respect to the guarantee of indebtedness of a wholly-owned subsidiary.

Item 4. Decreases in Amount of Securities Outstanding

If the amount of any class of securities of the registrant outstanding has been decreased through one or more transactions furnish the following information:

- (a) Title of the class, the amount outstanding as last previously reported, and the amount presently outstanding (as of a specified date).
- (b) A brief description of the transaction or transactions involving the decrease and a statement of the aggregate amount of cash or the nature and aggregate amount of any other consideration paid or

to be paid by the registrant in connection with such transaction or transactions.

(c) In the case of equity securities other than convertible preferred stock or convertible debt securities, (1) a statement of the purpose for which the decrease was effected and a description of any plan or program pursuant to which additional decreases may be made, and (2) the name and relationship to the registrant, if any, of the person or persons from whom the securities were acquired, if acquired otherwise than by purchase in the open market.

Instructions. 1. No report need be made with respect to the following:

(a) Decreases in any class of securities resulting from ordinary sinking fund operations, similar periodic decreases made pursuant to the terms of the constituent instruments, or other decreases made pursuant to a plan or document previously reported to or filed with the Commission;

(b) Decreases resulting from the payment of indebtedness at maturity;

(c) Decreases in securities evidencing indebtedness, other than those referred to in (a) and (b) above, unless the aggregate amount of all such decreases not previously reported exceeds 5 percent of the amount of securities of the class previously outstanding or \$50,000, whichever is greater.

(d) Decreases in outstanding qualified, restricted, or other non-transferable options;

(e) Decreases in securities not evidencing indebtedness which result from open market purchases, unless the aggregate of all such purchases not previously reported exceeds 1 percent of the amount of the class previously outstanding.

Item 5. Legal Proceedings

(a) Briefly describe any material legal proceedings, not previously reported, other than ordinary routine proceedings incidental to the business, to which the registrant or any of its subsidiaries has become a party or of which any of their property has become subject. Include the name of the court or governmental agency in which the proceedings were instituted, the date instituted and the principal parties thereto.

(b) If such proceeding previously reported has been terminated, any materially important judgment has been entered in the proceeding, or any materially important settlement has been effected, identify the proceeding, and state the date and nature of such action and the general effect thereof with respect to the registrant and its subsidiaries.

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 amount involved exclusive of interest and costs, does not 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 bankruptcy, receivership, or similar proceeding with respect to the registrant or any of its significant subsidiaries shall be described. Any proceeding to which any director, officer or affiliate of the registrant, any person who owns of record or is known by registrant to own beneficially, more than 10 percent of any class of voting securities of the registrant, 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.

4. Proceedings by a government agency need be reported only when they are formal public proceedings initiated by a published order for one or more specific purposes. Rate proceedings need not be reported unless they are of material importance in relation to the registrant's total business.

Item 6. Changes in Registered Securities

(a) If the constituent instruments defining the rights of the holders of any class of registered securities have been materially modified, give the title of the class of securities involved and state briefly the general effect of such modification upon the rights of holders of such securities.

(b) If the rights evidenced by any class of registered securities have been materially limited or qualified by the issuance or modification of any other class of securities, state briefly the general effect of the issuances or modification of such other class of securities upon the rights of the holders of the registered securities.

Instruction. Working capital restrictions and other limitations upon the payment of dividends are to be reported hereunder.

Item 7. Changes in Security for Registered Securities

If there has been a material withdrawal or substitution of assets securing any class of registered securities of the registrant, furnish the following information:

- (a) Give the title of the securities.
- (b) Identify and describe briefly the assets involved in the withdrawal or substitutions.
- (c) Indicate the provisions in the underlying indenture, if any, authorizing the withdrawal or substitution.

Instruction. This item need not be answered where the withdrawal or substitution is made pursuant to the terms of an indenture which has been qualified under the Trust Indenture Act of 1939.

Item 8. Defaults Upon Senior Securities

General Instructions. This item need not be answered as to any default or arrearage with respect to any class of securities all of which is held by, or for the account of, the registrant or its totally held subsidiaries.

(a) If there has been any material default in the payment of principal, interest, a sinking or purchase fund installment, or any other material default not cured within 30 days, with respect to any indebtedness of the registrant or any of its significant subsidiaries exceeding 5 percent of the total assets of the registrant and its consolidated subsidiaries, identify the indebtedness and state the nature of the default. In the case of such a default in the payment of principal, interest or a sinking or purchase fund installment, state the amount of the default and the total arrearage on the date of filing this report.

(b) If any event occurred which would have resulted in a material default as described in paragraph (a) above except for a waiver of such default and/or an amendment of the loan agreement, briefly describe such event and the terms of the waiver and/or amendment, and include such amendment as an exhibit hereto.

Instruction. Paragraphs (a) and (b) refer only to events which have become defaults under the governing instruments, i.e. after the expiration of any period of grace and compliance with any notice requirements.

(c) If any material arrearage in the payment of dividends has occurred or if there has been any other material delinquency not cured within 30 days, with respect to any class of preferred stock of the registrant which is registered or which ranks prior to any class of registered securities, or with respect to any class of preferred stock of any significant subsidiary of the registrant, give the title of the class and state the nature of the arrearage or delinquency. In the case of an arrearage in the payment of dividends, state the amount and the total arrearage on the date of filing this report.

Item 9. Revaluation of Assets or Restatement of Capital Share Account.

(a) If there has been a material revaluation of the assets of the registrant or any of its significant subsidiaries involving a write-up, write-down, write-off or abandonment, state the date of the revaluation, the amount involved and the accounts affected, including all related entries. If any adjustment was made in any related reserve account in connection with the revaluation, state the account and amounts involved and explain the adjustment.

(b) If there has been a material restatement of the capital share account of the registrant resulting in a transfer from capital share liability to surplus or reserves, or vice versa, state the date, purpose and amount of the restatement and give a brief explanation of all related entries in connection with the restatement.

Item 10. Options to Purchase Securities

If any options to purchase securities of the registrant or any of its subsidiaries from the registrant or any of its subsidiaries have been granted or extended and the amount of securities called for by all such options the granting or extension of which has not been previously reported, exceeds 5 percent of the outstanding securities of the class, furnish the following information: (i) the title and amount of securities called for, (ii) the prices, expiration date and other material provisions, (iii) the consideration received for the granting or extension thereof, (iv) the market value of the securities called for at the granting or expiration date and (v) a statement whether or not such securities have been or are required to be registered under the Securities Act of 1933 and, if not, a statement of the exemption claimed, the number of persons to whom options were issued and all other facts relied upon to establish the exemption claimed.

Instruction. 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 the average purchase prices, i.e., the aggregate purchase price of all securities of

the same class called for by all outstanding options to purchase securities of that class divided by the number of securities of such class so called for.

Item 11. Submission of Matters to a Vote of Security Holders

If any matter has been submitted to a vote of security holders, through the solicitation of proxies or otherwise, furnish the following information:

(a) The date of the meeting and whether it was an annual or special meeting. If no meeting was involved, state the date on which the matter was submitted to a vote of security holders.

(b) If the meeting involved the election of directors, state the name of each director elected at the meeting and the name of each other director whose term of office as a director continued after the meeting.

(c) Briefly describe each other matter voted upon at the meeting and state the number of affirmative votes and the number of negative votes cast with respect to each such matter.

Instructions. 1. If any matter has been submitted to a vote of security holders otherwise than at a meeting of such security holders, corresponding information with respect to such submission shall be furnished. The solicitation of any authorization or consent (other than a proxy to vote at a stockholders' meeting) with respect to any matter shall be deemed a submission of such matter to a vote of security holders within the meaning of this item.

2. This item need not be answered with respect to the election of directors if (i) the names of the management's nominees were set forth in a proxy statement or information statement sent to security holders pursuant to Section 14(a) or (c) of the Act, (ii) there was no solicitation in opposition to such nominees and (iii) all such nominees were elected.

3. Paragraph (c) need not be answered as to procedural matters or as to the selection or approval of auditors.

4. If the issuer has published a report containing all of the information called for by this item, the item may be answered by a reference to the information contained in such report, provided copies of such report are filed as an exhibit to the report on this form.

Item 12. Material Amendments to Registrant's Charter or By laws

State the general effect of any material amendment to the registrant's charter or by laws which has been made and with respect to which information is not required by any other item of this form.

Item 13. Other Materially Important Events

The registrant may, at its option, report under this item any events, with respect to which information is not otherwise called for by this form, which the registrant deems of material importance to security holders.

Item 14. Financial Statement and Exhibits

List separately the financial statement and exhibits, if any, filed as a part of this report, as required by Parts II, III and IV.

PART II. SUMMARIZED FINANCIAL INFORMATION

General Instructions as to Financial Information

A. Persons for Whom the Information is to be Given

(a) The required information is to be given as to the registrant or, if the registrant includes consolidated financial statements in its annual reports filed with the Commission it shall be given for the registrant and its consolidated subsidiaries. If the information is given for the registrant and its consolidated subsidiaries, it need not be given separately for the registrant. See Rule 13a-11 or 15d-11 regarding exemptions from filing summarized financial information.

(b) The required information shall also be given separately as to each unconsolidated subsidiary or fifty percent owned person or group of such subsidiaries and fifty percent owned persons for which separate individual or group statements are required to be included in the registrant's annual reports filed with the Commission. It need not be furnished, however, for any such unconsolidated subsidiary or person which would not be required pursuant to Rule 13a-11 to file quarterly financial information if it were a registrant.

B. Preparation of Financial Information

The form requires only the items of information specified. The information is not required to be certified and may carry a notation to that effect and any other qualification considered necessary or appropriate. Amounts may be stated in thousands of dollars (000 omitted) provided it is stated that such has been done. Losses or other negative amounts shall be indicated clearly in the caption and the amounts shown in parentheses.

C. Incorporation by Reference to Published Statements

If the registrant makes available to its stockholders or otherwise publishes, within the period prescribed for filing the report, a financial statement containing the information required by this form, the information called for may be incorporated by reference to such published statement provided copies thereof are filed as an exhibit to the report on this form.

D. Delay in Filing Information

The information required in A(b) above may be omitted with respect to foreign subsidiaries not consolidated if it is impracticable to furnish it within the time specified for filing the report, provided it is indicated that such information has been omitted and the omitted information is furnished by amendment when available. Apart from the foregoing, any request for extension of time for the filing of the report or the furnishing of any of the required information shall be made pursuant to Rule 12b-25.

E. Presentation of Financial Information

(a) Furnish, in comparative columnar form, in the manner described under the caption "Profit and Loss Information" below, subject to appropriate variations to conform to the nature of the business, a summary of the results of operations for (1) the interim period between the end of the last fiscal year and the end of the latest fiscal quarter, and (2) the corresponding period of the preceding fiscal year.

(b) In the case of reports for the second and third fiscal quarters, a summary of results of operations may also be furnished at the option of the registrant for the most recent fiscal quarter and the corresponding period of the preceding fiscal year.

(c) For registrants having material seasonal cycles, or material variations in operating results from other causes, comparable figures may be given for the 12 months to the end of the period for which the report is filed and for the corresponding 12 months ending in the preceding fiscal year in addition to the information required by (a) above. For registrants engaged in the seasonal production and the seasonal sale of a single-crop agricultural commodity, the summary of operating results may include information for the 12 months ended with the current interim quarter, with comparative data for the corresponding period of the preceding fiscal year, in place of the year-to-date information specified by (a) above.

(d) If, during the current period specified in (a) above, the registrant or any of its consolidated subsidiaries, entered into a business combination treated for accounting purposes as a pooling of interests, the results of operations reported herein--for both the current year and the preceding year--shall reflect the combined results of the pooled businesses. Supplemental disclosure of the separate results of the combined entities for periods prior to the combination may be desirable, with appropriate explanations.

(e) In case the registrant has disposed of any significant portion of its business or has acquired a significant amount of assets in a transaction treated for accounting purposes as a purchase, during any of the periods covered by the report, the effect thereof on revenues and net income--total and per share--for all periods shall be disclosed. (See Inst. 4 to Item 2 of Part I of this form.)

(f) The financial information to be included in this quarterly report shall be prepared in conformity with the accounting principles or practices, or methods of applying accounting principles or practices (including consolidation practices), reflected in the financial statements included in the annual report filed with the Commission for the preceding fiscal year; or any differences which have a material effect on the results of operations shall be noted and the effects thereof on this financial information reconciled or explained.

(g) Furnish any material information necessary to make the information called for not misleading, such as a statement that the results for interim periods are not necessarily indicative of results to be expected for the year, due to seasonal or other specified factors, or an explanation of any unusual increase or decrease in net sales or income.

(h) The financial information shall reflect all adjustments which are, in the opinion of management, necessary to a fair statement of the results for the interim periods. A statement to that effect shall be included. Such adjustments might include, for example, appropriate estimated provisions for bonus and profit sharing arrangements normally determined or settled at year-end.

(i) Any material retroactive prior period adjustment made during any period included in this report shall be disclosed, together with the effect thereof upon net income--total and per share--of any prior period included herein and upon the balance of earned surplus. If results of operations for any period reported herein have been adjusted retroactively by such an item subsequent to the initial reporting of such period, similar disclosure of the effect of the change shall be made.

(j) The registrant may furnish any additional financial information related to the periods being reported on which, in the opinion of management, is of significance to investors, such as a statement of source and application of funds, the dollar amount of backlog of firm orders, and an explanation of commitments and contingent liabilities.

Summarized Financial Information

Company or group of companies for which report is filed:

Profit and Loss Information

For the ____ Months Ended:

(Current Year) (Preceding Year)

- | | | |
|--|----------|----------|
| 1. Gross sales less discounts,
returns and allowances | \$ _____ | \$ _____ |
| 2. Operating revenues | \$ _____ | \$ _____ |

Instruction. If income is derived from both gross sales and operating revenues, captions 1 and 2 may be combined, provided the lesser amount is not more than 10 percent of the sum of the two captions.

- | | | |
|--|----------|----------|
| 3. Total of captions 1 and 2 | \$ _____ | \$ _____ |
|--|----------|----------|

Instruction. If the total of gross sales and operating revenue includes excise taxes in an amount equal to 10 percent or more of such total, the amount of such excise taxes shall be stated separately.

- | | | |
|--|----------|----------|
| 4. Costs and expenses -- | | |
| (a) Cost of goods sold* | \$ _____ | \$ _____ |
| (b) Operating expenses* | \$ _____ | \$ _____ |
| (c) Selling, general and adminis-
trative expenses* | \$ _____ | \$ _____ |
| (d) Interest expense | \$ _____ | \$ _____ |
| (e) Other deductions, net* | \$ _____ | \$ _____ |
| Total costs and expenses | \$ _____ | \$ _____ |

- | | | |
|---|----------|----------|
| 5. Income (or loss) before taxes on income
and extraordinary items | \$ _____ | \$ _____ |
| 6. Provision for taxes on income | \$ _____ | \$ _____ |

Instruction. If the provision for taxes on income includes any material provisions for deferred income taxes (or charges in lieu of taxes) resulting from allocations, they shall be disclosed and explained. The methods used (e.g., proportion of year expired, or estimated annual effective tax rate) in the allocation

*Items marked with an asterisk may be combined or omitted.

to the interim periods of the income tax effects of operating loss carry-backs, carry-forwards and the investment tax credit shall be described.

7. Income (loss) before extraordinary items	\$ _____	\$ _____
8. Extraordinary items, less applicable income tax	\$ _____	\$ _____

Instruction. State separately under this caption any material amounts of an unusual or non-recurring nature included in the determination of net income or loss during the period covered by the report. The amount of income tax applicable shall be disclosed.

9. Net income (or loss)	\$ _____	\$ _____
-----------------------------------	----------	----------

10. Earnings per share data -

a. Per share of common stock, including residual securities -

income before extraordinary items	\$ _____	\$ _____
extraordinary items, net of tax	_____	_____
net income	\$ _____	\$ _____

b. Per share of common stock, assuming conversion of all outstanding convertible securities which would result in dilution, and exercise of options and warrants -

income before extraordinary items	\$ _____	\$ _____
extraordinary items, net of tax	_____	_____
net income	\$ _____	\$ _____

11. Dividends declared, per share	\$ _____	\$ _____
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Furnish, insofar as practicable in the manner described below, a summary of capitalization and stockholders' equity as at the end of the latest fiscal quarter.

Capitalization and Stockholders' Equity

<u>Debt</u>	_____ (Date)	<u>Amount</u>
Short-term loans, notes, etc.		\$ _____
Long-term debt, including portion due within one year (list separately convertible debt)		_____
Total debt		\$ _____

Stockholders' equity

	<u>Shares Outstanding</u>	<u>Amount</u>
Preferred stock list separately convertible and non-convertible preferred stock)	_____	\$ _____
Common stock	_____	\$ _____
Capital in excess of par value		\$ _____
Earned surplus -		
Balance at beginning of current fiscal year		\$ _____
Prior period adjustments, if any (show credits (and charges) separately)		_____
Net income (Item 9. above)		_____
Dividends (state cash and stock divi- dends on common stock sep- arately, indicating amount per share--dividends on pre- ferred stocks may be shown in one amount)		\$(_____)

Other credits (charges) (explain nature and amounts)	_____
Balance at end of interim period	\$ _____
Treasury stock (identify class of security, number of shares and basis at which stated)	_____ \$(_____)
Total stockholders' equity	\$ _____

Instructions

- (1) The form and content shall conform generally with that in the balance sheet and notes thereto appearing in the annual report filed with the Commission.
- (2) Minority interests shall not be included.
- (3) The number of shares of each class of security reserved for conversion, warrants, options and other rights shall be separately disclosed.

* * * * *

SIGNATURES

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

(Registrant)

Date _____

(Signature)*

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

PART III FINANCIAL STATEMENTS OF BUSINESSES ACQUIRED

1. Businesses for which Statements are Required.

The financial statements specified below shall be filed for any business the acquisition of which is required to be described in answer to Item 2 above.

2. Statements Required.

(a) There shall be filed a balance sheet of the business as of a date reasonably close to the date of acquisition. This balance sheet need not be certified, but if it is not certified, there shall also be filed a certified balance sheet as of the close of the preceding fiscal year.

(b) Profit and loss statements of the business shall be filed for each of the last three full fiscal years and for the period, if any, between the close of the latest of such fiscal years and the date of the latest balance sheet filed. These profit and loss statements shall be certified up to the date of the certified balance sheet.

(c) If the business was in insolvency proceedings immediately prior to its acquisition, the balance sheets required shall be certified to the close of the latest full fiscal year.

(d) Except as otherwise provided in this instruction, the principles applicable to a registrant and its subsidiaries with respect to the filing of individual, consolidated and group statements in an original registration statement or an annual report shall be applicable to the statements required by this instruction.

3. Application of Regulation S-X.

Regulation S-X governs the certification, form and content of the balance sheets and profit and loss statements required by the preceding instruction, specifies the basis of consolidation thereof, and prescribes the statements of surplus to be filed in support thereof. No supporting schedules need be filed.

4. Filing of Other Statements in Certain Cases.

The Commission may, upon the informal written 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 therefor of appropriate statements of comparable character. The Commission may also by informal written notice 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 for which financial statements are required, or whose statements are otherwise necessary for the protection of investors.

PART IV. EXHIBITS

Subject to the rules as to incorporation by reference, the following documents shall be filed as exhibits to this report, and a list of all exhibits so filed shall be included:

1. Copies of any contract, plan or arrangement for any acquisition of disposition described in answer to Item 2, including any plan of reorganization, readjustment, exchange, merger, consolidation or succession in connection therewith. See also 4 below.
2. Copies of any judgment or any document setting forth the terms of any settlement described in answer to Item 5. See also 4 below.
3. Copies of the plan pursuant to which the options referred to in answer to Item 10 were granted or, if there is no such plan, specimen copies of the options. See also 4 below.
4. Copies of all amendments to any documents filed as exhibits to previous reports on Form 10-Q, pursuant to paragraphs 1-3 above.
5. Copies of all constituent instruments defining the rights of the holders of any new class of securities referred to in answer to Item 3.
6. Copies of the amendments to all constituent instruments and other documents described in answer to Item 6.
7. Copies of the text of any proposal described in answer to Item 11.
8. Copies of any material amendments to the registrant's charter or by laws described in answer to Item 12.