

SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549

SECURITIES EXCHANGE ACT OF 1934
Release No. 9443

ADOPTION OF AMENDMENTS TO ANNUAL REPORT FORM 10-K AND QUARTERLY
REPORT FORM 10-Q UNDER THE SECURITIES EXCHANGE ACT OF 1934

The Securities and Exchange Commission has adopted an amendment to Item 6 of Form 10-K and an expansion of Form 10-Q under the Securities Exchange Act of 1934. Form 10-K is a general form for annual reports by companies having securities registered pursuant to Section 12 of the Act and companies having securities registered under the Securities Act of 1933 which are required to file reports pursuant to Section 15(d) of the Securities Exchange Act of 1934. Form 10-Q is the general quarterly form filed for such companies. Notice of the proposed action was published April 15, 1971 in Securities Exchange Act Release No. 9126.

The forms will include information covering recent transactions by the issuer in unregistered securities for the past fiscal year in the case of Form 10-K and the past fiscal quarter for Form 10-Q. Information will now be requested for transactions in all unregistered securities, debt as well as equity, within the stated period of time, where they have been issued in reliance upon an exemption from registration under the Securities Act of 1933. An EDP attachment, for statistical purposes, shall be furnished by the registrant as an Exhibit I with the reports on Form 10-K and 10-Q.

The text of the changes is as follows:

Form 10-K

Item 6. Increases and Decreases in Outstanding Securities.

General Instruction. The information called for herein shall be given as to each "security" as defined in Section 2(1) of the Securities Act of 1933. If the information called for has been previously reported on Form 10-Q or some other form, it may be incorporated by a specific reference to the previous filing.

(a) Give the following information as to all increases and decreases during the fiscal year in the amount of equity securities of the registrant outstanding:

- (1) The title of the class of securities involved;
- (2) The date of the transaction;
- (3) The amount of securities involved and whether an increase or a decrease;

(4) A brief description of the transaction in which the increase or decrease occurred. If previously reported, the description may be incorporated by a specific reference to the previous filing.

Instruction. The information shall be prepared in the form of a reconciliation between the amounts shown to be outstanding on the balance sheet to be filed with this report and the amounts shown on the registrant's balance sheet for the previous year. The exercise of outstanding options or warrants (separately by class or type of option or warrant), conversions of previously issued convertible securities (separately by class of security) and the issuance of options may be grouped together showing the dates between which all such transactions occurred.

(b) Give the following information as to all securities of the registrant sold by the registrant during the fiscal year, which were not registered under the Securities Act of 1933, in reliance upon an exemption from registration. Include sales of the registrant's 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) Give the date of sale, and the title and amount of the registrant's securities sold;

(2) Give the market price on the date of sale, if applicable;

(3) Give the names of the brokers, underwriters or finders, if any. As to any securities sold but which were not the subject of a public offering, name the persons or identify the class of persons to whom the securities were sold;

(4) As to securities sold for cash, state the aggregate offering price and the aggregate underwriting discounts, brokerage commissions, or finder's fees. 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;

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

(6) State whether the securities have been legended and stop-transfer instructions given in connection therewith, and if not, state the reasons why not.

Form 10-Q

C. Sales of Unregistered Securities (Debt or Equity)

General Instruction. The information called for herein shall be given as to each "security" as defined in Section 2(1) of the Securities Act of 1933. If the information called for has been previously reported on another form, it may be incorporated by a specific reference to the previous filing.

Give the following information as to all securities of the registrant sold by the registrant during the fiscal quarter, which were not registered under the Securities Act of 1933, in reliance upon an exemption from registration. Include sales of the registrant's 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) Give the date of sale, and the title and amount of the registrant's securities sold;

(2) Give the market price on the date of sale, if applicable;

(3) Give the names of the brokers, underwriters or finders, if any. As to any securities sold but which were not the subject of a public offering, name the persons or identify the class of persons to whom the securities were sold;

(4) As to securities sold for cash, state the aggregate offering price and the aggregate underwriting discounts, brokerage commissions, or finder's fees. 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;

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

(6) State whether the securities have been legended and stop-transfer instructions given in connection therewith, and if not, state the reasons why not.

* * * * *

The foregoing action, which was taken pursuant to the Securities Exchange Act of 1934, particularly Sections 13, 15(d) and 23(a) thereof, shall become effective February 10, 1972.

By the Commission.

Ronald F. Hunt
Secretary

EXHIBIT I

EDP ATTACHMENT FOR FORM 10-K AND FORM 10-Q

SALES OF UNREGISTERED SECURITIES

Preparation and Filing of EDP Attachment

A. The following EDP attachment shall be completed for all transactions described below (information on any previous filing is not to be incorporated by a specific reference). Previous 8-K, 10-K, or S-1 filings are not to be submitted in lieu of the attachment.

B. Complete the attachment for sales during the fiscal quarter of unregistered equity securities and all debt securities in amounts over \$100,000 and with terms of maturity exceeding one year (both conditions must be met) which were not registered under the Securities Act of 1933.

C. These EDP attachments are to be used as blank forms to be filled in by the registrant. Exact copies may be duplicated by the registrant for this purpose, or copies will be furnished by the Commission upon request; copies duplicated shall be on good quality unglazed, white paper 8½ x 11 inches in size. EDP attachments are to be filed quarterly with each 10-Q, additional attachments filed with each 10-K shall include only fiscal fourth quarter sales. The attachment is to be completed by those companies filing both annual as well as quarterly reports with the Commission. If no unregistered sales occurred in the responding quarter, an attachment need not be submitted; otherwise, fill in the required data in the spaces provided, completing a separate attachment for each class of securities sold during the reporting quarter. The form is designed to facilitate machine processing of data and all line items are to be completed, if applicable.

Unregistered Equity Securities

D. The attachment shall be completed for each sale of each class of equity security in aggregate amounts exceeding \$100,000, including such sales of securities pursuant the exercise of warrants, stock options exercised, and conversions of senior debt or equity securities. The term equity security, as used here, includes capital stock, voting and non-voting common stock, preferred stock, convertible preferred stock, warrants or options, investor equity units, guaranteed shares, ownership certificates, certificates of participation, shares of beneficial interest and any other type of equity security including voting trust certificates and certificates of deposit.

E. Unregistered securities sold to employees pursuant to employee stock purchase plans are to be reported (certain employee purchase plans, when registered under the Securities Act of 1933, would be filed under Form S-8). Employee purchase plans include employee thrift and saving plan certificates, securities called for by employee stock option plans and other continuous sales to employees offered over an extended period of time -- maybe through payroll deductions.

Unregistered Debt Securities

F. The attachment shall be filled in for all long-term debt transactions (maturity exceeding one year), except those where the lending institutions are comprised solely of commercial banks. If the sale of the security is evidenced by promissory note or other form of indebtedness, including commercial-type loans of duration of more than one year, which is wholly or in part outside the banking field, the attachment shall be completed. The term "debt security", as used here, includes debentures, notes, mortgage bonds and notes of whatever kind (senior non-convertible debentures, subordinated non-convertible debentures and notes), equipment trust certificates or loans, collateral trust bonds or notes, notes or sales secured by leases, serial notes, secured production payments, guaranteed loans, conditional-sales agreements, and so forth -- in short every obligation which would be carried by the registrant, as a long-term liability, excluding mortgages on business property and bank term loans, except to the extent that banks may have taken the first few years of a longer loan, or otherwise participated in a loan with one or more institutional or private investors.

G. The attachment is not to be filled in for notes, drafts, bills of exchange, bankers acceptances or commercial paper which mature not later than one year from the date of issuance.

Instructions

H. For sales involving two or more primary types of securities from the same issuer, e.g., debentures and common stock sold in units, complete an attachment for each security (it may be necessary in this connection to pro-rate certain items). Unregistered sales of equity or debt securities with warrants or options attached are not to be considered as a unit offering, and only one exhibit shall be completed indicating warrants or options, if applicable, under Item 19.

I. For those sales of unregistered securities involving more than one takedown (sale) of the same class of security over a period of time not covered during the reporting quarter, the following filing procedure shall be used. Include answers to all applicable line items with the attachment covering the first sale (takedown) consummated. (Subsequent attachments filed covering future sales or takedowns need only include responses to the following items:

- A. Line item 1. Name of Company
- B. Line item 2. Description of Security
- C. Line item 12. Plus item 13, 14, or 15, whichever applicable.

J. Line item 2, Description of Security, shall include type of security coupon, maturity or par value, if applicable, e.g., 8 3/4% Series A 1st Mortgage Bonds, due 1980. This provides the necessary alignment with previous sales of the same security.

K. In those sales pursuant to options, warrants, or conversions of senior debt or equity issues, a report of the initial exercise price, initial conversion price or average market price shall be included in Items 9b, 10a and 10b.

L. In Item 3, the number of shares of, e.g., common stock or preferred stock are entered as units of securities sold. In Item 5, the median bid or average price of a unit of the issue when listed over-the-counter shall be filled in, referencing the approximate day of the respective sale.

M. In Item 6, the percent of principal bond amount that is sold shall be filled in. In Item 7, when serially-maturing issues, such as serial bonds and serial equipment trusts are sold, fill in final year of maturity only.

N. Item 11. The amount of securities contracted for, refers to the total figure for which the issue was negotiated whereas takedowns reflect actual amounts sold, i.e., for some issues the amount filled in for Item 11 is greater than Items 13, 14, and 15. Item 12a refers to the amount of one class of security sold (both equity and debt) for cash in the reporting fiscal quarter. Items 13 through 15 refer to the actual takedown and month in which the sale took place.

O. Line Items 16 and 17 are securities sold for non-cash purposes. Line 16 is for securities, including voting trust certificates and certificates of deposit, sold to owners of securities of the registrant (issuer's own security holders) for a different class of security of the issuer. Line 17 are securities sold to holders of securities of another company wherein they give up their securities in exchange for securities of the issuer. In addition, Item 17 shall be used for any other non-cash consideration such as assets or acquisitions.

P. The dollar value covering Items 16 and 17 is the market price of the new security on the date of sale. If there is no market for the new security, the market price of the security to be exchanged (computed to reflect any cash payment or dividends in connection with the exchange) shall be filled in. If neither of the prices mentioned is available, the price used shall be (preferably) an estimated fair market price.

Q. Items 22 and 23 may be estimated, if necessary. Item 23L should equal 23A through 23K. For purposes of this questionnaire, short-term bank loans obtained to repay outstanding long-term bank loans are classified as long-term bank loans. Short and long-term bank debt refer back to the date on which the debt was originally incurred.

INFORMATION CONCERNING SECURITIES
NOT REGISTERED UNDER THE SECURITIES ACT OF 1933

EDP ATTACHMENT FOR EACH CLASS OF SECURITIES SOLD

Section A. To Be Completed By Registrant

1. _____
Name of Company
2. _____
Description of Security Sold

FOR EQUITY SECURITIES SOLD (Including Convertible Issues)

3. Number of shares or units sold.....
4. Sale or offering price per share or unit..... \$ _____
(to three places, e.g., 15.875)
5. Average market price on date of sale (if applicable)..... \$ _____
(to three places, e.g., 25.250)

FOR DEBT SECURITIES SOLD (Including Convertible Issues)

6. Price of debt securities sold..... \$ _____
(to three places, e.g., at par 100.000)
7. Final maturity date..... _____ Year
(give year only, e.g., 1995)
8. Interest rate or Coupon..... _____ Percent
(to three places, e.g., 08.725)

FOR SECURITIES SOLD PURSUANT EXERCISE OF WARRANTS OR OPTIONS

9. a. Is this a sale of a security pursuant the exercise
of warrants or stock options? ☐
(yes = 1; no = 2; insert 1 or 2 in the space provided).....
- b. Initial exercise price..... \$ _____
(to three places, e.g., 18.875)

FOR CONVERTIBLE SECURITIES SOLD (Both Preferred and Debentures with
Conversion Features)

10. a. Initial conversion price..... \$ _____
(to three places, e.g., 16.250)
- b. Average market price of the underlying security on the
issue date of this sale..... \$ _____
(to three places, e.g., 15.125, if applicable)
- c. Date issue may first be converted..... /
(give month and year, e.g., 06/82) Mo/Yr

AMOUNTS SOLD FOR CASH

Item 12a = Items 13+14+15

11. Total amount of securities contracted for.....Thous. \$ _____
12. a. Amount of securities sold for cash.....Thous. \$ _____
- b. during fiscal quarter ending..... / _____
- (give dollar amount in \$(000) and month and Mo/Yr
- year of, e.g., 06/72)
13. Amount sold for cash / first month of quarter.....Thous. \$ _____
14. Amount sold for cash / second month of quarter.....Thous. \$ _____
15. Amount sold for cash / third month of quarter.....Thous. \$ _____

AMOUNTS SOLD FOR OTHER THAN CASH ^{1/}

16. Total amount of registrant's securities exchanged for outstanding security issue (during reporting quarter)..Thous. \$ _____
17. Total amount of securities exchanged for securities other than registrant's or any other consideration (during reporting quarter.....Thous. \$ _____

^{1/} Describe the outstanding security or consideration for which the exchange was made. _____

EXPENSES INCURRED BY ISSUER

18. Cash compensation paid to investment bankers, agents, or finders (if any, give estimate to nearest dollar)..... \$ _____
19. Was any additional compensation other than cash, such as warrants, options, securities or contracts or anything else of value given to, or for the benefit of, an investment banker, agent or finder in connection with this issue? (yes = 1; no = 2; insert 1 or 2 in the space provided).....

TYPE OF SECURITIES SOLD

20. Is this a new issue of securities(code = 1, in space provided) or a sale of reacquired securities (code = 2, in space provided)?.....
21. Is this a sale of securities pursuant the conversion of a senior equity issue (code = 1, in space provided) or a conversion of a senior debt security (code = 2, in space provided)?.....

CASH PROCEEDS OF ISSUE USED FOR REFINANCING PURPOSES

Estimate cash amounts of issue used for the following purposes:

22. a. Reduction of short-term bank loans.....Thous. \$ _____
- (under one year)
- b. Payment of outstanding commercial paper.....Thous. \$ _____
- c. Reduction of long-term bank loans.....Thous. \$ _____
- (one year and over)
- d. Payment of other debt.....Thous. \$ _____
- e. None of the above.....Thous. \$ _____

CLASS OF PERSONS TO WHOM SECURITY SOLD

Please indicate the amount contracted for by the following groups:

- | | | | | |
|--------|--|--------|----|-------|
| 23. a. | Existing security holders..... | Thous. | \$ | _____ |
| b. | Employees..... | Thous. | \$ | _____ |
| c. | Security holders of acquired business..... | Thous. | \$ | _____ |
| d. | Life insurance companies..... | Thous. | \$ | _____ |
| e. | Private noninsured pension plans..... | Thous. | \$ | _____ |
| f. | State and local government pension plans..... | Thous. | \$ | _____ |
| g. | Property and liability insurance companies..... | Thous. | \$ | _____ |
| h. | Banks, for their own account..... | Thous. | \$ | _____ |
| i. | Nonprofit institutions..... | Thous. | \$ | _____ |
| j. | Other corporations..... | Thous. | \$ | _____ |
| k. | Others..... | Thous. | \$ | _____ |
| l. | Total..... | Thous. | \$ | _____ |
| m. | Amount taken by foreign institutions, included
above..... | Thous. | \$ | _____ |

Section B. To Be Completed By SEC Staff

- | | | |
|-----|---|---|
| 24. | Standard Industrial Classification..... | <div style="border: 1px solid black; width: 80px; height: 20px;"></div> |
| 25. | Type of Security Code..... | <div style="border: 1px solid black; width: 80px; height: 20px;"></div> |
| 26. | Control Number Identification..... | _____ |