

Index

ACCELERATED FILER

- Definition, amendments to, **16:16**
- Form S-3 registration statement, shelf registration, **7:16 (Form)**

ACCELERATION

- Proxy statements, **14:159**
- 2004 amendments to Form 8-K, acceleration of direct financial obligation, **14:49**

ACCOUNTANTS

- Closing comfort letter, **5:31 (Form)**
- Comfort letter
 - Closing comfort letter, **5:31 (Form)**
 - PCAOB guidance, **5:8 (Form)**
- Comfort letter, PCAOB guidance, **5:8 (Form)**
- Documents, **5:7, 5:8 (Form)**
- Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:56 et seq.**

ACCREDITED INVESTORS

- Artificial entities, **1:12**
- Defined, **1:11 to 1:13**
- Limited offerings, Regulations D and A, **1:47.50**
- Natural persons, **1:13**
- Resales of restricted securities under Rule 144A, representation letter for accredited investors who are not qualified institutional buyers, **11:21 (Form)**
- Written information provided to, **1:20**

ACKNOWLEDGMENTS

- Brokerage arrangements, **12:13 (Form)**
- Disclosure issues, **12:13 (Form), 12:25 (Form)**
- Investment adviser
 - Disclosure and acknowledgment redirected brokerage arrangements, **12:13 (Form)**

ACKNOWLEDGMENTS—Cont'd

- Investment adviser—Cont'd
 - Receipt of disclosure documents pursuant to Rule 206(4)-3, client's acknowledgment, **12:25 (Form)**
- Investor suitability, **1:50 (Form)**
- Limited offerings, purchaser representative investor suitability, **1:50 (Form)**
- Rule 206(4)-3, client's receipt of disclosure documents pursuant to, **12:25 (Form)**

ACQUISITIONS

- Form S-1 registration offerings, financial statements, **4:25**
- Rule 13d-5, **14:183**
- Securities Exchange Act of 1934 filings, acquisition of assets, 2004 amendments to Form 8-K, **14:46**

ADOPTION

- Plan of stock issuance and sale to public, adoption of, **4:47 (Form)**

AFTERMARKET PROSPECTUS DELIVERY

- Offering reform, **8B:74**

AGGREGATION

- Resales of securities issued in non-public offerings, Rule 144 amendments of 2007, **2:11.14**

ALL OTHER COMPENSATION

- Executive compensation disclosure, Summary Compensation Table, **15:11**

AMENDMENTS

- Corporate resolution (authorization of public offering, price, warrants, etc., and filing of final amendment (pricing) to registration statement), **4:48 (Form)**

AMENDMENTS—Cont'd

- Form 8-A/A, Amended
 - Form, **7:24 (Form)**
 - Letter to SEC enclosing, **7:23 (Form)**
- Form 8-K 2004 amendments. See Securities and Exchange Act of 1934, filings under (this index)
- Form ADV
 - Part 2A, disclosure items for adviser's brochure, **12:1.30 (Form)**
- Form S-1 registration statement, filing of final amendment (pricing), **4:48 (Form)**
- Form S-2 registration statement
 - Form, **6:29 (Form)**
 - Letter to NASD re amendment, definitive form of underwriting documents and additional filing fee, **6:40 (Form)**
 - Pre-effective amendment no. 1, **6:19.50**
 - Transmittal letter to SEC, **6:27 (Form)**
- Form S-3 registration statement
 - Amended Form 8-A/A, **7:24 (Form)**
 - Letter to SEC transmitting Amended Form 8-A/A, **7:23 (Form)**
 - NASDAQ small-cap market, application amendment, **7:41 (Form)**
- High Tech Corporation, amended and restated investors' rights agreement, preferred stock venture, **1:82 (Form)**
- Limited offering agreement, amended and restated investors' rights agreement, **1:82 (Form)**
- Limited offerings, accredited investor status qualification, **1:47.50**
- Pricing amendment
 - Corporate resolution, **4:48 (Form)**
 - Other correspondence to SEC, **5:16 (Form)**
 - Transmittal letter to SEC (Rule 424(a)), **5:14 (Form)**
- Regulation D, elimination of prohibition on certain general solicitation and advertising, **1:31**
- Regulation S-K, executive compensation disclosure, Item 402, **15:33**

AMENDMENTS—Cont'd

- Resales of restricted securities to qualified institutional buyers under Rule 144A, **11:11**
- Securities Exchange Act of 1934, **14:62, 14:180, 14:186**
- 2004 amendments to Form 8-K. See Securities and Exchange Act of 1934, Filings Under (this index)

ANGELS

- Limited offerings angel round, private placement venture capital, **1:64**

ANNUAL REPORTS

- Certification. See Certification of Quarterly and Annual Reports by U.S. Issuers (this index)
- Foreign private issuers, **1A:5 (Form)**

APPOINTMENT OF OFFICERS

- Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:61**

ARTICLES OF INCORPORATION

- Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:62**

ASSET-BACKED ISSUERS

- Offering reform, **8B:41**
- Securities Exchange Act of 1934 filings, Forms 10-K and 10-KSB (the annual report to SEC), **14:109**

ASSET-BACKED SECURITIES

- Crypto asset securities offerings, **16:17**
- Dodd-Frank Act disclosure
 - Generally, **8C:1, 8C:5**
 - Asset-back securitizer report, form ABS-15G, **8C:8 (Form)**
 - Asset review by issuer, **8C:2**
 - Form 10-D, issuer distribution report, **8C:15 (Form)**
 - Form ABS-15G, **8B:41.50, 8C:8 (Form)**
 - Form ABS Due Diligence-15e, certification of provider or third-party, **8C:12 (Form)**

INDEX

ASSET-BACKED SECURITIES

—Cont'd

Dodd-Frank Act disclosure—Cont'd

Form ABS EE

Compliance and disclosure interpretations, **8C:14**

Form for submission of electronic exhibits, **8C:13 (Form)**

Form S-1, use for ABS offerings, **8C:6**

Form S-3, use for ABS offerings, **8C:6**

Issuer distribution report, Form 10-D, **8C:15 (Form)**

Regulation S-K revision, **8C:6**

Rule 15Ga-1 disclosures, **8C:7**

Standard of review of assets by issuers of ABS, **8C:3**

Third-party reviews, **8C:4**

Form ABS-15G, Section 943, **8B:41.50 (Form)**

Form ABS Due Diligence-15e, certification of provider of third-party, **8C:12 (Form)**

Form S-1, use for ABS offerings, **8C:6**

Form S-3, use for ABS offerings, **8C:6**

Offering reform, **8B:41.50 (Form)**

Regulation S-K revision, **8C:6**

Rule 15Ga-1 disclosures, **8C:7**

Securitizer report, ABS-15G, **8C:8 (Form)**

ATTORNEYS

Employee incentive compensation, legal opinion to transfer agent, **13:41 (Form)**

Fees, limited offerings investors' counsel fees, **1:78**

Forms SB-1 and SB-2 provision, **9:29 (Form)**

Opinions of counsel

Generally, **5:39**

Form S-3 registration, opinion letter to custody holder, **7:2 (Form)**

Issuer's counsel's opinion letter

Legality of the securities being registered, **5:38 (Form)**

Tax matters, **5:38.50 (Form)**

ATTORNEYS—Cont'd

Opinions of counsel—Cont'd

Obligations of publicly-held company, memo to management on, **5:42 (Form)**

SEC Staff Legal Bulletin No. 19 (CF), legality and tax opinions in registered offerings, **5:39.50**

Underwriter's counsel opinion letter, **5:40 (Form)**

Warrant agreement, **5:41 (Form)**

Power of attorney. See Power of Attorney (this index)

AUDIT COMMITTEE FINANCIAL EXPERT

Securities Exchange Act of 1934 filings and reports, **14:99 et seq.**

AUDIT OF ISSUER

Checklist, **3:41 (Form)**

Guide, **3:40**

AUDIT REPORT

Securities Exchange Act of 1934 filings, non-reliance on, 2004 amendments to Form 8-K, **14:58**

AUTOMATIC SHELF REGISTRATION

Offering Reform (this index)

BAD ACTORS

Rule 506, disqualification, waiver, **1:31.50, 1:31.60**

BENEFICIAL OWNERSHIP

Executive compensation disclosure, **15:25**

BEST EFFORTS

All or nothing, underwriting agreement, **3:44 (Form)**

Form S-1 registration offerings, **4:29**

Minimum-maximum provision, underwriting agreement, **3:45 (Form)**

Underwriting agreement

All or nothing, **3:44 (Form)**

Minimum-maximum, **3:45 (Form)**

BIBLIOGRAPHY AND RESEARCH GUIDES

- Limited offerings, Regulations D and A, **1:33 (Form)**
- Resales of restricted securities to qualified institutional buyers under Rule 144A, **11:15**
- Resales of securities issued in non-public offerings, **2:10**

BIG DREAM TECH, INC. PREFERRED STOCK

- Investor friendly term sheet, series B preferred stock, **1:80 (Form)**
- Issuer friendly term sheet, series A preferred stock, **1:79 (Form)**

BIOPHARMACEUTICAL COMPANY

- Form s-3 registration of public offerings of stock, **7:14 (Form)**

BLUE SKY LAW MATTERS

- Form S-1 registration of public offerings
 - Generally, **4:20, 5:1**
 - Preliminary memorandum, **5:2 (Form)**
 - Supplemental memorandum, **5:3 (Form)**
- Form S-2 registration of public offerings
 - Letter to administrators
 - Transmitting U-1 uniform application, **6:51 (Form)**
 - Withdrawing previously filed applications, **6:55 (Form)**
 - Preliminary memorandum, **6:50 (Form)**
 - Previously filed applications, withdrawing, **6:55 (Form)**
 - Revised facing page of U-1 uniform application, form to administrators transmitting, **6:53 (Form)**
 - Supplemental memorandum, **6:57 (Form)**
 - U-1 uniform application to register securities, **6:52 (Form), 6:54 (Form)**
 - Withdrawing previously filed applications, letter to administrators, **6:55 (Form)**
- Form S-3 registration of public offerings
 - Final memorandum, **7:44 (Form)**

BLUE SKY LAW MATTERS—Cont'd

- Form S-3 registration of public offerings
 - Cont'd
 - Preliminary memorandum, **7:43 (Form)**
- Rule 506 limited offerings, Regulations D and A, **1:5**

BOARD OF DIRECTORS

- Annual general meeting resolutions, authorization to proceed with public offering, **6:34 (Form)**
- Audit committee of board of directors. Form S-1 Registration Offerings (this index)
- Employee incentive compensation, board resolutions, **13:20 (Form)**
- Form 17-C, resolution of board of directors of foreign issuer authorizing U.S. initial private offering, **6:34.50 (Form)**
- Form S-2 Registration of Public Offerings of Stock (this index)
- Minutes of Board Meetings (this index)
- Public company compliance manual, foreign issue, Israeli company, **5:43 (Form)**

BONUS

- Executive compensation disclosure, Summary Compensation Table, **15:9**

BROCHURE

- Investment adviser's, **12:1.30 (Form), 12:5 (Form)**

BROKERAGE SERVICES

- Employee incentive compensation, broker-assisted cashless stock option exercise program
 - Forms relating to, **13:24 (Form)**
 - Notice to employees re, **13:25 (Form)**
 - Optionee authorization letter for use in, **13:26 (Form)**
- Investment adviser brokerage services
 - ADV disclosure, brokerage practices, **12:2 (Form)**
 - Disclosure and acknowledgment re directed brokerage arrangements, **12:13 (Form)**

INDEX

BROKERAGE SERVICES—Cont'd

Investment adviser brokerage services
—Cont'd

Investment management/brokerage
services agreement, **12:11**
(Form)

Resales of restricted securities to quali-
fied institutional buyers under Rule
144A, selected provisions of issu-
er's agreement with broker-dealer
for underwriting, **11:20 (Form)**

Resales of securities issued in non-pub-
lic offerings, broker's representa-
tion letter, **2:22 (Form)**

BULLETIN

See Staff Legal Bulletin (this index)

BUSINESS AND OPERATIONS OF REGISTRANT

Securities Exchange Act of 1934 filings,
entry into material agreement, 2004
amendments to Form 8-K, **14:42 et**
seq.

BUSINESS INFORMATION

Factual business information. See Offer-
ing Reform (this index)

BYLAWS

Securities Exchange Act of 1934 filings,
2004 amendments to Form 8-K,
14:62

CANADA

Foreign private issuers, registration and
annual report under Securities Act
of 1933, Form 40-F, **1A:4 (Form)**

CAPITALIZATION

Foreign private issuer, form F-3, **1A:2**
(Form)

Form S-1 registration offerings,
capitalization provision, **4:36**
(Form)

Form S-3 registration offerings, final
prospectus provision, **7:28 (Form)**

CERTIFICATES AND CERTIFICATION

Attorney-in-fact for selling shareholder,
5:34 (Form)

Custodian's certificate, **5:35 (Form)**

CERTIFICATES AND

CERTIFICATION—Cont'd

Form S-1 registration certificates

Attorney-in-fact for selling
shareholder, **5:34 (Form)**

Custodian, **5:35 (Form)**

Registrar and transfer agent, **5:33**
(Form)

Form S-3 registration certificates

Attorney-in-fact for selling
shareholder, **7:9 (Form)**

Selling shareholders', **7:10 (Form)**

Limited offerings, Regulations D and A

Determination of preferences,
preferred stock venture invest-
ments, **1:83 (Form)**

Legality of securities relied on by
counsel, **1:55 (Form)**

Quarterly and annual reports filed by
U.S. issuers under Securities
Exchange Act of 1934. See Certifi-
cation of Quarterly and Annual
Reports by U.S. Issuers (this index)

Registrar and transfer agent's, **5:33**
(Form)

Reports. See Certification of Quarterly
and Annual Reports by U.S. Issuers
(this index)

Sarbanes-Oxley Act. See Certification of
Quarterly and Annual Reports by
U.S. Issuers (this index)

Securities Exchange Act of 1934 filings,
§ 906 of Sarbanes-Oxley Act inap-
plicable to Form 8-K, **14:70**

Selling shareholder, certificate of
attorney-in-fact for, **5:34 (Form)**

CERTIFICATION OF QUARTERLY AND ANNUAL REPORTS BY U.S. ISSUERS

Generally, **14:16**

Attestation of effectiveness of internal
controls, **14:27**

Content of certification, **14:20**

Disagreement with accountants on
financial disclosure, **14:28**

Disclosure controls and procedures,
14:24, 14:25

Discussion of certification requirement,
14:18

**CERTIFICATION OF QUARTERLY
AND ANNUAL REPORTS BY U.S.
ISSUERS—Cont'd**

- Discussion of disclosure controls and procedures, **14:25**
- False certification, liability, **14:23**
- Form of attestation of effectiveness of internal controls, **14:27 (Form)**
- Form of certification
 - Quarterly and annual reports, **14:21**
 - Sarbanes-Oxley Act, § 906, **14:120 (Form)**
- Form of discussion of financial internal controls, **14:28 (Form)**
- Investment company annual and semi-annual reports, **14:30 to 14:25**
- Issuers subject to, generally, **14:18**
- Location of certification, **14:22**
- Material weakness on internal controls, disclosure of, **14:29**
- New periodic filing deadlines, **14:35**
- Periodic reports, Sarbanes-Oxley Act. See Sarbanes-Oxley Act (§ 906), periodic reports under, below
- Reports subject to, generally, **14:19**
- Sarbanes-Oxley Act (§ 404), **14:27**
- Sarbanes-Oxley Act (§ 906), periodic reports under
 - Generally, **14:31 to 14:35**
 - Deadlines for filing, **14:35**
 - Failure to make certification, **14:33**
 - Form of certification, **14:120 (Form)**
 - Increased liability as result of § 906 certification, **14:34**
 - New periodic filing deadlines, **14:35**
 - Submitting § 906 to SEC, **14:32**
- SEC rule requirements, **14:17, 14:24**
- Securities Exchange Act of 1934, filings under. See entries throughout this heading
- Semi-annual reports, **14:30 to 14:25**
- Staff statement on management's report on internal control over financial reporting, **14:26**

CERTIFYING ACCOUNTANT

- Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:57**

CHANGE IN FISCAL YEAR

- Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:62**

CHANGES, GENERALLY

- Offering Reform (this index)

CHANGES IN CLIMATE

- Disclosure related to change. Climate Change Disclosure (this index)

**CHANGES IN COMPENSATION
DISCLOSURE REQUIREMENTS**

- Executive Compensation Disclosure (this index)

**CHANGES IN CONTROL OF
REGISTRANT**

- Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:60**

**CHANGES IN INFORMATION
REQUIREMENTS**

- Securities Act of 1933, mandatory electronic filing of Form D, **1:59.50**

**CHANGES IN REGISTRANT'S
CERTIFYING ACCOUNTANT**

- Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:57**

CHARTS

- Form S-1 registration offerings, time and responsibility schedule, **3:38, 3:39 (Form)**
- Rule 506 limited offerings, Regulations D and A, chart comparing exemptions, **1:10**

CHECKLISTS

- Audit of issuer, **3:41 (Form)**
- Cybersecurity Risk Disclosure Checklist, **16:9.15**
- Employee stock option plans, checklist of issues, **13:13 (Form)**
- Limited offerings, Regulations D and A
 - Differences between Section 4(a)(2) of 1933 Act and Regulation D, **1:87 (Form)**
 - Documentation, **1:32 (Form)**

INDEX

CHECKLISTS—Cont'd

Reselling securities in compliance with Rule 144, checklist, **2:16 (Form)**

CLIMATE CHANGE DISCLOSURE

Generally, **16:1 et seq.**

Business operations, impact of international accords, **16:6**

Compliance costs, **16:2**

Costs of complying with environmental laws, **16:2**

Crypto asset securities offerings, **16:17**

Environmental litigation, **16:3**

Environmental matters in MD&A, **16:4**

Foreign private issuers, **16:5**

Impact of international accords on business operations, **16:6**

Indirect consequences of change, **16:7**

International accords, **16:6**

MD&A environmental matters, **16:4**

Overview, **16:1**

Physical effects of change, risk factors, **16:8**

Proof of work mining statement, **16:19**

Regulation S-K

Item 101, costs of compliance, **16:2**

Item 103, environmental litigation, **16:3**

Risk factors

Indirect consequences of change, **16:7**

Physical effects of change, **16:8**

Sample letter to companies, **16:8.50**

SEC guidance, **16:1 et seq.**

SEC rule, climate disclosure enhancement, **16:8.60**

Staff statement on meme coins, **16:20**

Statement on stablecoins, **16:18**

CLIMATE DISCLOSURE ENHANCEMENT

Securities and exchange commission, **16:8.60**

CLOSING DOCUMENTS, FORM S-1 REGISTRATION

Accountants' comfort letter, **5:31 (Form)**

Certificate of attorney-in-fact for selling shareholder, **5:34 (Form)**

Certificate of custodian, **5:35 (Form)**

CLOSING DOCUMENTS, FORM S-1 REGISTRATION—Cont'd

Certificate of registrar and transfer agent, **5:33 (Form)**

Cross receipts, **5:32 (Form)**

Instruction to custodian, **5:36 (Form)**

Instruction to registrar and transfer agent, **5:37 (Form)**

Opinion letter of issuer's counsel
Legality of the securities being registered, **5:38 (Form)**

Tax matters, **5:38.50 (Form)**

CODE OF ETHICS

Securities Exchange Act of 1934 filings and reports, audit committee financial experts, **14:99 et seq., 14:107**

COMFORT LETTERS

Closing comfort letter, **5:31 (Form)**

PCAOB guidance, **5:8 (Form)**

COMPANY CODES OF ETHICS

Securities Exchange Act of 1934 filings and reports, **14:99**

COMPENSATION COMMITTEE REPORT

Compensation Discussion and Analysis (CD&A), **15:5**

COMPENSATION DISCUSSION AND ANALYSIS (CD&A)

Generally, **15:2**

Compensation Committee Report, **15:5**

Narrative overview, **15:1**

Selecting stock option exercise prices, **15:4**

Timing of stock option grants, **15:3**

COMPLIANCE AND DISCLOSURE INTERPRETATIONS (C&DI)s

Crowdfunding regulations, **1:101**

Electronic exhibits, information for Form ABS-EE, **8C:14**

Executive compensation disclosure, Regulation S-K Item 402, **15:31**

Iran-related business activities, **16:14**

JOBS Act and Section 12 of Securities Act of 1933, Fixing America's

**COMPLIANCE AND DISCLOSURE
INTERPRETATIONS (C&DIs)**

—Cont’d

Surface Transportation (FAST) Act,
1:94.50
Regulation A, **1:39.90**
Rule 147, **1:31.70**
Rule 147A, **1:31.70**
Section 3(a)(11), **1:31.70**
Securities Act Rules, updated on Nov
20,2023, **2:10.70**

**COMPLIANCE GUIDE FOR SMALL
ENTITY**

Small Business Issuers (this index)

CONFIDENTIAL SUBMISSION

Emerging Growth Companies (EGCs)
(this index)

**CONFLICT MINERALS
DISCLOSURE**

Court of Appeals decision on Rule,
update on, **16:12.81**
Disclosure of payments by resource
extraction issuers, small entity
compliance guide, **16:12.90**
Form SD, Specialized Disclosure
Report, **16:12 (Form)**
Exemptions, **16:12.95 (Form)**
SEC Corporate Finance Division FAQs,
16:12.50 (Form)
SEC order issuing stay, Exchange Act
Rule 13p-1 and Form SD, **16:12.70
(Form)**
SEC Staff Guidance, disclosure of pay-
ments by resource extraction issu-
ers, **16:12.90**
Source and chain of custody, annual
report, **16:11**
Statement on the effect of the Court of
Appeals decision, **16:12.80 (Form)**

CONFLICT OF INTEREST

Purchaser representative disclosure of,
1:51 (Form)

CONFORMING AMENDMENTS

Reports, Form 8-K, **14:71**

CONTINGENT INTERESTS

Sarbanes-Oxley Act, mandatory
disclosure in MD&A of “off-bal-

CONTINGENT INTERESTS—Cont’d
“off-balance sheet” arrangements, **14:81**

CONTRACTUAL OBLIGATIONS

Sarbanes-Oxley Act, “off-balance
sheet” arrangements, **14:86**

CONTROL OF REGISTRANT

Securities Exchange Act of 1934 filings,
2004 amendments to Form 8-K,
14:60

**CONTROL PERSON
TRANSACTIONS**

Executive compensation disclosure,
Regulation S-K Item 404, SEC
guidance, **15:20.50**

CONVERSION OF SECURITIES

Resales of securities issued in non-pub-
lic offerings, Rule 144 amendments
of 2007, **2:11.12**

CONVERTIBLE DEBENTURES

Limited offerings, convertible
debentures, preferred stock venture
investments, **1:71, 1:84 (Form),
1:85 (Form)**

**CORPORATE GOVERNANCE AND
MANAGEMENT**

Reports, Form 8-K, **14:59, 14:60**

**CORPORATE GOVERNANCE
DISCLOSURES**

Executive Compensation Disclosure
(this index)

CORPORATIONS

Insiders’ pecuniary interests transac-
tions, reporting, **14:129**
Resolutions
Generally, **4:46**
Adoption of plan of stock issuance
and sale to public, **4:47 (Form)**
Authorization of public offering,
price, warrants, etc., and filing of
final amendment (pricing) to
registration statement, **4:48
(Form)**
Small business issuers, annual report to
SEC, **14:96**

INDEX

COSTS

- Climate change disclosure, complying with environmental laws, **16:2**
- Securities Exchange Act of 1934 filings, costs associated with exit or disposal activities, 2004 amendments to Form 8-K, **14:50**

COTENANTS AND JOINT OWNERSHIP

- Limited offerings, Regulations D and A, private placement memorandum for Delaware LLC, tenant in common interests in commercial property, **1:85.10 (Form)**

CROWDFUNDING

- Generally, **1:90, 1:95 to 1:100**
- Compliance and disclosure interpretations, regulations, **1:101**
- Disclosure requirements, **1:95**
- Facilitating capital formation and investment opportunities, **1:104**
- Filing requirements, **1:96**
- Form C, **1:97 (Form)**
- Form Funding Portal
 - Generally, **1:99 (Form)**
 - Sample, **1:100 (Form)**
- Hurricane relief assistance, **1:103**
- Improving access to capital in private markets, **1:104**
- Offering statement, **1:97 (Form)**
- Portals for funding, **1:98, 1:99 (Form), 1:100 (Form)**
- Registration requirement, **1:98**
- SEC Division of Trading and Markets staff guidance, **1:90**
- Small Entity Compliance Guide for Issuers, **1:102**

CRYPTO ASSET SECURITIES

- Offerings, climate change disclosure, **16:17**

CUSTODIAN

- Form S-1 registration
 - Certificate of custodian, **5:35 (Form)**
 - Instructions to custodian, **5:36 (Form)**

CUSTODIAN—Cont'd

- Form S-1 registration—Cont'd
 - Selling shareholder's transmittal letter to SEC and custody agreement, **4:54 (Form)**
- Form S-2 registration, custody agreement between selling shareholders and custodian, **6:36 (Form)**
- Form S-3 registration, opinion letter to custody holder, **7:2 (Form)**

CYBERSECURITY

- Disclosure guidance, **16:9, 16:9.10**
- Division of Corporate Finance: SEC Disclosure Guidance, **16:9**
- Equifax disclosure, cybersecurity incident, **16:9.30**
- Registration statement, disclosure of risks, **16:9.20**
- Risk Disclosure Checklist, **16:9.15**
- SEC rule proposals on risk management, strategy, governance, and incident disclosures by public companies, **16:9.40**

DEBENTURES

- Preferred stock as vehicle for venture investments, **1:71, 1:84 (Form), 1:85 (Form)**

DEFENSES TO LIABILITY

- Forward-looking information statements, **4:43 to 4:45**
- Immateriality, **4:43**

DEFINITIONS

- Accelerated filer, amendments to, **16:16**
- Accredited investor (Rule 501), **1:11 to 1:13**
- Forward-looking statement, **4:39**
- Free writing prospectus, **8B:27**
- Graphic communication, **8B:9**
- Large accelerated filer, amendments to, **16:16**
- Number of purchasers (Rule 501), **1:14**
- Road Shows, **8B:44, 8B:45**
- Smaller reporting companies, amendments to, **9:33.50**
- Written communication, **8B:9**

DELISTING

Securities Exchange Act of 1934 filings,
2004 amendments to Form 8-K,
14:53

DELIVERY OF PROSPECTUS

Offering Reform (this index)

DEPARTURE OF DIRECTORS

Securities Exchange Act of 1934 filings,
2004 amendments to Form 8-K,
14:61

**DERIVATIVE SECURITIES
TRANSACTIONS**

Generally, **14:139**
Beneficial ownership changes, **14:142**
Dividend reinvestment programs,
14:145
Domestic relations orders, **14:146**
DRIPS, **14:145**
Expiration of long derivative position,
14:143
Non-reportable transactions, **14:140 to
14:146**
Pecuniary interest transactions, **14:132**
Sarbanes-Oxley Act, mandatory
disclosure in MD&A of “off-bal-
ance sheet” arrangements, **14:82**
Spinoffs and related transactions, **14:144**
Tax-conditioned plans, **14:141**

DESCRIPTION OF SECURITIES

Form S-1 registration offerings,
forward-looking statements, **4:40**
Form SB-1 and Form SB-2, small busi-
ness issuers, **9:27 (Form)**

DESIGN

Internet and the electronic public offer-
ing, designing sites to give pre-
formed groups of potential inves-
tors and DPOs access to each other,
3:29

DILUTION

Form S-1 registration offerings, **4:11,
4:37 (Form)**
Form SB-1 and Form SB-2, small busi-
ness issuers, **9:19 (Form)**
Limited offerings, anti-dilution, **1:72**

DIRECT FINANCIAL OBLIGATION

Securities Exchange Act of 1934 filings,
2004 amendments to Form 8-K,
14:48, 14:49

**DIRECTORS OR PRINCIPAL
OFFICERS**

Securities Exchange Act of 1934 filings,
2004 amendments to Form 8-K,
14:61

**DIRECT PUBLIC OFFERING (DPO)
USING SEC RULE 504
EXEMPTION**

Form U-7 disclosure statement
Generally, **10:1**
Form, **10:2 (Form)**
Prospectus-type offering under Rule
504, **10:3 (Form)**
Subscription form, **10:4 (Form)**
Small Company Offerings Registration
Form (SCOR) Form U-7
Generally, **10:1.30 (Form)**
Manual, **10:1.60**
Regulation A exempt offerings, use
with, **10:1.70 (Form)**
Small Corporate Offerings Registration
Form U-7, 1999 revision, **10:1.50
(Form)**

DISCLAIMERS

Offering reform, disclaimers re free-
writing prospectuses, **8B:39**

DISCLOSURE

Accelerated filer definition, amendments
to, **16:16**
Asset-backed securities. Dodd-Frank
Act requirements for asset-backed
securities, below
Audit committee, Forms 10-K and
10-KSB (the annual report to SEC),
14:102, 14:106
Certification of quarterly and annual
reports by U.S. issuers under Secu-
rities and Exchange Act of 1934,
14:24, 14:25
Climate change related disclosures. See
Climate Change Disclosure (this
index)

INDEX

DISCLOSURE—Cont'd

- Conflict minerals disclosure
 - Court of Appeals decision on Rule, update on, **16:12.81**
 - Form SD, Specialized Disclosure Report, **16:12 (Form)**
 - Exemptions, **16:12.95 (Form)**
 - Payments by resource extraction issuers, small entity compliance guide, **16:12.90**
 - SEC Corporate Finance Division FAQs, **16:12.50 (Form)**
 - SEC order issuing stay, Exchange Act Rule 13p-1 and Form SD, **16:12.70 (Form)**
 - Source and chain of custody, annual report, **16:11**
- Crowdfunding, JOBS Act requirements, **1:95**
- Cybersecurity, Division of Corporate Finance: SEC Disclosure Guidance, **16:9**
- Division of Corporate Finance: SEC Disclosure Guidance: Cybersecurity, **16:9**
- Dodd-Frank Act requirements
 - Asset-backed securities. See Asset-Backed Securities (this index)
 - Conflict minerals disclosure reports Generally, **16:11**
 - Form SD, Specialized Disclosure Report, **16:12 (Form)**
 - Exemptions, **16:12.95 (Form)**
 - Payments by resource extraction issuers, small entity compliance guide, **16:12.90**
 - Source and chain of custody, annual report, **16:11**
 - Shareholder approval of executive compensation and “golden parachute” arrangements, **15:33.50, 15:34**
- Electronic exhibits, compliance and disclosure interpretations for Form ABS-EE, **8C:14**
- European sovereign debt exposures, SEC disclosure guidance, **16:10**
- Executive compensation. See Executive Compensation Disclosure (this index)

DISCLOSURE—Cont'd

- Form ADV. See Investment Adviser Forms (this index)
- Form SD, Specialized Disclosure Report, **16:12 (Form)**
- Exemptions, **16:12.95 (Form)**
- Form U-7 Disclosure Statement (this index)
- Hedging practices, policies in proxy statements, new item 407(i) of Reg. S-K, election of new directors, **14:173**
- Interpretations. See Compliance and Disclosure Interpretations (C&DIs) (this index)
- Investment Adviser Forms (this index)
- Iran Threat Reduction and Syria Human Rights Act of 2012, Iran-related requirements, **16:13, 16:14**
- JOBS Act requirements, crowdfunding, **1:95**
- Large accelerated filer definition, amendments to, **16:16**
- MD&A (Management’s Discussion and Analysis) “off-balance sheet” arrangements. See Sarbanes-Oxley Act (this index)
- Non-traded real estate investment trusts, SEC Corporate Finance Division Staff observations, **7:58**
- Offering reform, disclosure of risk factors, **8B:75**
- Payments by resource extraction issuers, small entity compliance guide, **16:12.90**
- Proxy statements, **14:158, 14:159, 14:172**
- Regulation FD. See Regulation FD and Offering of Securities by Reporting Companies (this index)
- Regulation S-K, modernization of (Items 101, 102, and 105), **16:15**
- Resource extraction issuers, payments by, Form SD, required use, **16:12.90, 16:12.95 (Form)**
- Resource extraction issuers, payments by, SEC Corporate Finance Division FAQs, **16:12.60 (Form)**
- Sarbanes-Oxley Act. See Sarbanes-Oxley Act (this index)

DISCLOSURE—Cont'd

- Small entity compliance guides
 - Conflict minerals disclosure, **9:50**
 - Mine safety disclosure, **9:51**
 - Proxy disclosure enhancements, **9:53**
 - Update and simplifications, **9:37**

DISPOSITION OF ASSETS

- Securities Exchange Act of 1934 filings, acquisition of assets, 2004 amendments to Form 8-K, **14:46**

DISQUALIFICATION OF FELONS AND OTHER BAD ACTORS

- Rule 506, waiver, **1:31.50, 1:31.60**

DIVIDEND POLICY

- Derivative securities transactions, DRIPS, **14:145**
- Form S-1 registration offerings, dividend policy, **4:36 (Form)**
- Form SB-1 and Form SB-2, small business issuers, **9:21 (Form)**
- Limited offerings, Regulations D and A, **1:70**
- Reports by insiders under Section 16(a), pecuniary interests transactions, **14:134**

DIVISION OF CORPORATION FINANCE

- Conflict minerals
 - FAQs, **16:12.50 (Form)**
 - SEC order issuing stay, Exchange Act Rule 13p-1 and Form SD, **16:12.70 (Form)**
 - Statement on the effect of the Court of Appeals, **16:12.80 (Form)**
- Cybersecurity, SEC disclosure guidance, **16:9**
- Emerging growth companies, confidential submission process, **1:91**
- Exchange Act registration and deregistration changes, JOBS Act, **1:92**
- JOBS Act, Title I, SEC staff guidance, **1:89**
- Real estate investment trusts, Staff observations regarding disclosures of non-traded REITs, **7:58**

DIVISION OF CORPORATION FINANCE—Cont'd

- Resource extraction issuers, disclosure of payments by, FAQs, **16:12.60 (Form)**

DIVISION OF TRADING AND MARKETS

- Crowdfunding intermediaries, SEC staff guidance, **1:90**
- Staff guidance, FAQs about research analysts and underwriters, **1:93**

DODD-FRANK ACT

- Accredited investor status, limited offerings, Regulations D and A, **1:47.50**
- Asset-backed securities
 - Generally, **8C:1**
 - Asset review by issuer, **8C:2**
 - Disclosure requirements, **8C:5**
 - Due diligence, certification of provider of third-party, **8C:12 (Form)**
 - Form 10-D, issuer distribution report, **8C:15 (Form)**
 - Form ABS-15G, Section 943 disclosures, **8B:41.50 (Form)**
 - Form ABS Due Diligence-15e, **8C:12 (Form)**
 - Form ABS EE
 - Compliance and disclosure interpretations, **8C:14**
 - Form for submission of electronic exhibits, **8C:13 (Form)**
 - Form S-1, use for ABS offerings, **8C:6**
 - Form S-3, use for ABS offerings, **8C:6**
 - Form sf-1, **8C:10**
 - Enhanced disclosure requirements, **8C:9**
 - Form sf-3, **8C:11**
 - Enhanced disclosure requirements, **8C:9**
 - Regulation S-K revision, **8C:6**
 - Rule 15Ga-1 disclosures, **8C:7**
 - Securitizer report, form ABS-15G, **8C:8 (Form)**
 - Standard of review of assets by issuers of ABS, **8C:3**

INDEX

DODD-FRANK ACT—Cont'd

- Asset-backed securities—Cont'd
 - Third-party reviews, **8C:4**
- Conflict minerals disclosure reports
 - Generally, **16:11**
 - Form SD, Specialized Disclosure Report, **16:12 (Form)**
 - Source and chain of custody, annual report, **16:11**
- Executive compensation, requirements for shareholder approval
 - Generally, **15:33.50, 15:34**
 - “Golden parachute” compensation arrangements, **15:33.50, 15:34**
 - Shareholder approval of executive compensation and golden parachute compensation, **15:33.50**
- Form ABS-15G, required disclosure for asset-backed securities, **8B:41.50 (Form)**
- Limited offerings, Regulations D and A, accredited investor status, **1:47.50**
- Section 943, required disclosure for asset-backed securities, **8B:41.50 (Form)**

DRC CONFLICT-FREE

- Conflict minerals disclosure reports, **16:11, 16:12 (Form), 16:12.50 (Form)**

DUE DILIGENCE

- Conflict minerals disclosure reports, **16:11, 16:12 (Form)**
- Form ABS Due Diligence-15e, certification of provider of third-party for asset-backed securities, **8C:12 (Form)**

EDGAR SYSTEM

- See Electronic Filings under SEC’s EDGAR System (this index)

ELECTION OF DIRECTORS

- Hedging practices, policies in proxy statements, new item 407(i) of Reg. S-K, **14:173**
- Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:61**

ELECTRONIC FILING

- EDGAR. See Electronic Filings under SEC’s EDGAR system (this index)
- Limited offerings, Regulations D and A, Form D, notice of sale, **1:59.50**
- Securities Exchange Act of 1934 filings and reports by insiders, Section 16(a), **14:151**

ELECTRONIC FILINGS UNDER SEC’S EDGAR SYSTEM

- Generally, **3:1**
- Annual reports to security holders, **3:9**
- Fees, **3:22**
- Financial data schedules, special procedures for submitting
 - Public utility holding companies, **3:14**
- Graphic and image material, special treatment of, **3:8**
- Hardship exemptions to electronic filing rules
 - Rule 13, filing date adjustment, **3:5**
 - Rule 201, temporary exemption, **3:3**
 - Rule 202, continuing exemption, **3:4**
- Internet and the electronic public offering
 - Generally, **3:23, 3:24**
 - Designing sites to give pre-formed groups of potential investors and DPOs access to each other, **3:29**
 - Jurisdiction, federal/state, **3:27**
 - Mutual fund direct offerings over Internet, **3:28**
 - Post-effective linking of supplemental information, **3:26**
 - Precautions against conditioning market or linking preliminary prospectus to unified materials, **3:25**
- Modular submissions and segmented filings, use of, **3:16**
- New exhibits not previously filed, **3:2**
- Payment of EDGAR filing fees, **3:22**
- Safe harbor against errors, **3:7**
- Schedules 13D and 13G, **3:10**
- Signatures under EDGAR system, **3:6**
- Special paper forms for EDGAR
 - Generally, **3:17**
 - Form SE, **3:20**
 - Form TH, **3:21**

ELECTRONIC PUBLISHING

Foreign private issuer, filings under Securities Exchange Act of 1934, **14:11**

ELECTRONIC ROAD SHOWS

Offering reform, **8B:44, 8B:45**

EMERGING GROWTH COMPANIES (EGCs)

FAQs, confidential submission process, JOBS Act, **1:91.20**

SEC Division of Corporate Finance staff guidance, confidential submission process, JOBS Act, **1:91**

EMPLOYEE INCENTIVE COMPENSATION

Generally, **13:1 et seq.**

Award letter, **13:21 (Form)**

Board resolutions, **13:20 (Form)**

Broker-assisted cashless stock option exercise program

Forms relating to, **13:24 (Form)**

Notice to employees re, **13:25 (Form)**

Optionee authorization letter for use in, **13:26 (Form)**

Employee stock purchase plans, **13:9, 13:34 (Form)**

Exemption from registration under Rule 701, **13:42, 13:43 (Form)**

Exercise arrangements, stock options and option plans

Generally, **13:6**

Broker-assisted cashless stock option exercise program, **13:24 (Form), 13:25 (Form), 13:26 (Form)**

Notice of exercise, **13:22 (Form), 13:23 (Form)**

Federal income tax treatment of incentive stock options and nonqualified stock options, memorandum describing, **13:32 (Form)**

Incentive stock options

Generally, **13:4**

Agreement, **13:17 (Form)**

Other arrangements collateral to stock options, and, **13:5**

Memorandum to clients, restricted stock plans

Federal income tax treatment of incentive stock options and

EMPLOYEE INCENTIVE

COMPENSATION—Cont'd

Memorandum to clients, restricted stock plans—Cont'd

nonqualified stock options, describing, **13:32 (Form)**

Section 83(b) election, regarding, **13:31 (Form)**

Nonstatutory stock options

Generally, **13:3**

Agreement, **13:16 (Form)**

Notice

Broker-assisted cashless stock option exercise program, notice to employees, **13:25 (Form)**

Exercise of stock options, **13:22 (Form), 13:23 (Form)**

Privately-held company

Notice of exercise of stock option, **13:22 (Form)**

Stock option plans, **13:14 (Form)**

Publicly-held company

Notice of exercise of stock option, **13:23 (Form)**

Stock option plans, **13:15 (Form)**

Restricted stock plans

Generally, **13:8**

Agreement, restricted stock purchase, **13:30 (Form)**

Memorandum to clients, above

Privately-held company, **13:29 (Form)**

Publicly-held company, **13:28 (Form)**

Securities Act of 1933's registration requirement

Generally, **13:10**

Form S-8 registration statement, Part 1 - Prospectus, **13:37 (Form)**

Form S-8 registration statement, Part 2 - Other information, **13:38 (Form)**

Form S-8 registration statement, reporting companies, **13:36 (Form)**

Legal opinion to transfer agent, **13:41 (Form)**

NYSE supplemental listing application, **13:39 (Form)**

INDEX

EMPLOYEE INCENTIVE

COMPENSATION—Cont'd

- Securities Act of 1933's registration requirement—Cont'd
 - Transmittal letters to SEC and NASD, **13:40 (Form)**
- Securities Exchange Act of 1934, Section 16, **13:11**
- Share certificate legend, **13:19 (Form)**
- Stock options and option plans
 - Generally, **13:2**
 - Checklist of issues, **13:13 (Form)**
 - Employee stock purchase plans, **13:9, 13:34 (Form)**
 - Exercise arrangements, above
 - Incentive stock options, above
 - Memorandum to client, **13:13 (Form)**
 - Nonstatutory stock options, above
 - Option or stock vesting arrangements, **13:7**
 - Privately-held company, **13:14 (Form)**
 - Publicly-held company, **13:15 (Form)**
 - Replacement stock option agreement, **13:18 (Form)**
 - Stock option plans, generally, **13:12 (Form)**

ENGLISH TRANSLATION

- Foreign private issuer, filings under Securities Exchange Act of 1934, **14:12**

ENVIRONMENT CHANGE

- Climate change related disclosures. See Climate Change Disclosure (this index)

EQUITY SECURITIES

- Securities Exchange Act of 1934 filings, unregistered sales, 2004 amendments to Form 8-K, **14:54**

ETHICS

- Securities Exchange Act of 1934 filings and reports, company codes of ethics, **14:99, 14:107**

EUROPE

- SEC disclosure guidance regarding European sovereign debt exposures, **16:10**

EXCEPTIONS

- Offering reform, regularly released factual business information, available to non-reporting issuers, **8B:17**

EXCHANGE OF SECURITIES

- Form F-4, registration of statement of foreign private issuer for exchange offers and business combinations, **1A:3 (Form)**
- Resales of securities issued in non-public offerings, Rule 144 amendments of 2007, **2:11.12**

EXCLUSIONS

- Offering reform, 30-day bright-line exclusion from prohibition on offers prior to filing registration statement, **8B:18**

EXECUTIVE COMPENSATION

DISCLOSURE

- Generally, **15:1 et seq.**
- All Other Compensation column, Summary Compensation Table, **15:11**
- Amendment of Form 8-K, **15:24**
- Beneficial ownership
 - Beneficial Ownership Table, **15:25**
 - Plain English standards, **15:26**
- Bonus and salary columns of Summary Compensation Table, **15:9**
- CEO pay ratio disclosure, Reg. S-K, **15:33.60**
- Charter, Compensation Committee practices and procedures, **15:22, 15:23, 15:30 (Form)**
- Compensation Committee
 - Corporate governance disclosures, **15:23**
 - Practices and procedures, **15:22**
 - Report, **15:5**
- Compensation Discussion and Analysis (CD&A)
 - Generally, **15:2**
 - Compensation Committee Report, **15:5**
 - Narrative overview, **15:1**
 - Selecting stock option exercise prices, **15:4**
 - Timing of stock option grants, **15:3**

**EXECUTIVE COMPENSATION
DISCLOSURE—Cont'd**

- Compliance and disclosure guidance (C&DI), Regulation S-K Item 402, **15:31**
- Control person transactions, Regulation S-K Item 404, SEC guidance, **15:20.50**
- Corporate governance disclosures
 - Compensation Committee, **15:23**
 - Director independence, **15:21**
 - Plain English standards, **15:26**
 - Proxy statements, **14:158**
 - Stock exchange director independence standards, **15:21**
- Director Compensation Table and related narrative disclosure, **15:17, 15:18**
- Dodd-Frank Act requirements for shareholder approval
 - Generally, **15:33.50, 15:34**
 - Executive compensation, **15:33.50, 15:34**
 - Frequency of vote, **15:35**
 - “Golden parachute” compensation arrangements, **15:33.50, 15:34**
 - Item 24 of Schedule 14A, **15:37**
- Executive compensation tables and related narrative disclosures, **15:6**
- Foreign private issuers, **15:27**
- Form 8-K
 - Amendment, **15:24**
 - Item 5.02, **15:24**
 - Limited safe harbor, **15:24**
 - Named executive officers, **15:24**
- Frequency of shareholder vote, **15:35**
- “Golden parachute” compensation arrangements, shareholder approval, **15:33.50, 15:34**
- Grant date fair value, disclosure in Summary Compensation Table, **15:10**
- Item 5.02, amended Form 8-K, **15:24**
- Limited safe harbor, Item 5.02(e), Form 8-K, **15:24**
- Named executive officers, generally, **15:8**
- Narrative disclosures
 - Compensation Committee practices and procedures, **15:22**

**EXECUTIVE COMPENSATION
DISCLOSURE—Cont'd**

- Narrative disclosures—Cont'd
 - Director compensation, **15:17, 15:18**
 - Executive Compensation Tables, **15:6**
 - Pension Benefits Tables, material factors to understand plans, **15:15**
 - Transactions with related persons, **15:20**
- Narrative overview requirement, **15:1**
- New definitions, related persons transactions disclosure rules, **15:19**
- Noncash compensation received in lieu of salary or bonus, reporting in Summary Compensation Table, **15:9**
- Non-equity incentive plan award, reporting in Summary Compensation Table, **15:9**
- Non-equity incentive plan compensation column, Summary Compensation Table, **15:10**
- Nonqualified Deferred Compensation Table, **15:16**
- Option awards and stock awards columns, Summary Compensation Table, **15:10**
- Option Exercises and Stock Vested Table, **15:12**
- Overview, narrative, **15:1**
- Pay ratio disclosure of CEOs, Reg. S-K, **15:33.60**
- Pension Benefits Table
 - Generally, **15:14**
 - Narrative disclosures necessary to understand plans, **15:15**
- Plain English requirements, **15:26**
- Post-employment compensation, **15:13**
- Promoter transactions, Regulation S-K Item 404, SEC guidance, **15:20.50**
- Proxy statements, **14:158, 15:37**
- Regulation S-K
 - CEO pay ratio disclosure, **15:33.60**
 - Item 402
 - Generally, **15:33, 15:33.60**
 - SEC staff compliance and disclosure guidance, **15:31**
 - Item 404, SEC guidance on transactions with related persons,

INDEX

EXECUTIVE COMPENSATION DISCLOSURE—Cont'd

- Regulation S-K—Cont'd
 - promoters and certain control persons, **15:20.50**
- Related person transactions
 - Amount, **15:20**
 - “Named executive officers,” **15:8**
 - Narrative disclosure requirement, **15:20**
 - New definitions, **15:19**
 - Plain English standards, **15:26**
 - Pro rata ownership of securities, **15:20**
 - Rates and charges, **15:20**
 - SEC guidance, Regulation S-K Item 404, **15:20.50**
- Report of Compensation Committee, **15:5**
- Salary and bonus columns of Summary Compensation Table, **15:9**
- Scaled disclosure for smaller reporting companies, **15:36**
- Schedule 14A, Item 24, disclosure in proxy statement, **15:37**
- SEC guidance on transactions with related persons, promoters and certain control persons, Regulation S-K Item 404, **15:20.50**
- SEC staff compliance and disclosure guidance, Regulation S-K Item 402, **15:31**
- SEC staff guidance on calculation of pay ratio disclosure, **15:33.70**
- SEC staff observations, **15:32**
- Shareholder approval
 - Dodd-Frank Act requirements for shareholder approval, above
 - Frequency of shareholder vote, **15:35**
 - “Golden parachute” arrangements, **15:33.50, 15:34**
 - Item 24 of Schedule 14A, proxy disclosure of nature and effect of shareholder advisory vote, **15:37**
- Small business issuers, **15:27**
- Smaller reporting companies, scaled disclosure, **15:36**
- Stock appreciation rights, stock option awards column, Summary Compensation Table, **15:10**

EXECUTIVE COMPENSATION DISCLOSURE—Cont'd

- Stock awards and option awards
 - columns, Summary Compensation Table, **15:10**
- Stock exchange director independence standards, corporate governance disclosures, **15:21**
- Stock options
 - Awards, Summary Compensation Table, **15:10**
 - Executive compensation disclosure with, **15:28 (Form)**
 - Executive compensation disclosure without, **15:29 (Form)**
 - Option Exercises and Stock Vested Table, **15:12**
 - Selecting exercise prices, Compensation Discussion and Analysis (CD&A), **15:4**
 - Timing of grants, Compensation Discussion and Analysis (CD&A), **15:3**
- Summary Compensation Table
 - Generally, **15:7**
 - All Other Compensation column, **15:11**
 - “Named executive officers,” **15:8**
 - Noncash compensation received in lieu of salary or bonus, reporting, **15:9**
 - Non-equity incentive plan award, reporting, **15:9**
 - Non-equity incentive plan compensation column, **15:10**
 - Salary and bonus columns, **15:9**
 - Stock awards and option awards columns, **15:10**
 - Valuation assumptions, **15:10**
- Tables
 - Generally, **15:6**
 - Beneficial Ownership Table, **15:25**
 - Director Compensation Table, **15:17**
 - Executive compensation tables and related narrative disclosures, **15:6**
 - Nonqualified Deferred Compensation Table, **15:16**
 - Option Exercises and Stock Vested Table, **15:12**

**EXECUTIVE COMPENSATION
DISCLOSURE—Cont'd**

Tables—Cont'd

Pension Benefits Table, **15:14, 15:15**

Summary Compensation Table, above

Transactions with related person.

Related person transactions, above

Valuation assumptions, Summary
Compensation Table, **15:10****EXECUTIVE OFFICERS AND
DIRECTORS**Compensation disclosure. See Executive
Compensation Disclosure (this
index)Securities Exchange Act of 1934 filings
and reports, Form 8-K, **14:61****EXEMPTIONS**Employee incentive compensation, Rule
701 registration exemption, **13:42,
13:43 (Form)**Foreign private issuers. See Securities
Exchange Act of 1934, Filings
Under (this index)Form S-3 registration of public offer-
ings, Nevada exemption, **7:6
(Form)**

Offering Reform (this index)

Regulation A exempt offerings

Regulation A+, **1:39.10 to 1:39.60**Reporting companies, **1:39.95**Rule 504 exemption, Form U-7
disclosure statementGenerally, **10:1**Form, **10:2 (Form)**Prospectus-type offering under Rule
504, **10:3 (Form)**Small Company Offerings Registra-
tion Form (SCOR) Form U-7,
10:1.30 (Form) et seq.Subscription form, **10:4 (Form)**Rule 506 limited offerings, Regulations
D and AChart comparing exemptions, **1:10**Private placement exempt registration
memorandum, **1:43.50**State blue sky laws, **1:5**Rule 701 registration exemption,
employee incentive compensation,**EXEMPTIONS—Cont'd**
13:42, 13:43 (Form)**EXIT OR DISPOSAL ACTIVITIES**Securities Exchange Act of 1934 filings,
2004 amendments to Form 8-K,
14:50**FACT SHEET**Securities exchange act of 1934, filings
under, **14:193****FACTUAL BUSINESS
INFORMATION**

Offering Reform (this index)

FALSE CERTIFICATIONQuarterly and annual reports by U.S.
issuers filed under Securities and
Exchange Act of 1934, **14:23****FAMILY**Insiders under Section 16(a), reporting
pecuniary interests transactions,
14:131Limited offerings private placement,
friends and family, **1:63****FEES**Attorneys' fees, limited offerings inves-
tor's counsel, **1:78**Electronic filings under SEC's EDGAR
system, payment of EDGAR filing
fees, **3:22**

Form S-2 registration

Amendment number 1 to registration
statement, definitive form of
underwriting documents and
additional filing fee (letter to
NASD), **6:40 (Form)**Insiders, reporting of performance fee
arrangements, **14:133**Investment adviser performance fees
ADV disclosure re compensation
arrangements, **12:3 (Form)**Management agreement provisions,
belowPercentage of assets under manage-
ment, no performance fee, **12:8
(Form)**Performance fee, **12:9 (Form)**Performance fee with index hurdle,
12:10 (Form)

INDEX

FEES—Cont'd

- Investment adviser performance fees
 - Cont'd
 - Solicitation, compensated solicitation, **12:22 (Form)**
- Investors' counsel fees, limited offerings preferred stock, **1:78**
- Limited offerings preferred stock, investors' counsel fees, **1:78**
- Management agreement provisions, investment adviser performance fees
 - Percentage of assets under management, no performance fee, **12:8 (Form)**
 - Performance fee, **12:9 (Form)**
 - Performance fee with index hurdle, **12:10 (Form)**
- Performance fee arrangements
 - Insiders' reporting of, **14:133**
 - Investment adviser performance fees. See Investment adviser performance fees, above
- Small business issuers, calculation of registration fee, **9:11 (Form)**

FINANCIAL INDUSTRY REGULATORY AUTHORITY (FINRA)

- Compliance, private placement memorandum, **1:43.60**
- Public offerings of stock, **5:19**

FINANCIAL INFORMATION

- Securities Exchange Act of 1934 filings and reports, Form 8-K, **14:45 et seq., 14:51**

FINRA MATTERS

- Public offerings of stock, **5:19**

FISCAL YEAR

- Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:62**

FIXING AMERICA'S SURFACE TRANSPORTATION (FAST) ACT

- Compliance and disclosure interpretations (C&DIs), Securities Act of 1933 and JOBS Act, **1:94.50**

FIXING AMERICA'S SURFACE TRANSPORTATION (FAST) ACT —Cont'd

- Revisions to Forms S-1 and F-1; Registration of Emerging Growth Companies (ECG's) without financial statements, **1:94**

FOREIGN PRIVATE ISSUERS

- Annual report, **1A:5 (Form), 14:108**
- Canada, registration of annual report for Canadian securities, form 40-F, **1A:4 (Form)**
- Climate change disclosure, **16:5**
- Executive compensation disclosure, **15:27**
- Form 17-C, resolution of board of directors of foreign issuer authorizing U.S. initial offering, **6:34.50 (Form)**
- Form 20-F, annual report, **1A:5 (Form)**
- Form 20-F, registration statement, **1A:5 (Form)**
- Form 20-F, transition report, **1A:5 (Form)**
- Form 40-F, registration of annual report for Canadian securities, **1A:4 (Form)**
- Form F-1, registration of statement of foreign private issuer, **1A:1 (Form)**
- Form F-3, registration of statement of foreign private issuer, capitalization and other requirements, **1A:2 (Form)**
- Form F-4, registration of statement of foreign private issuer for exchange offers and business combinations, **1A:3 (Form)**
- Forms 10-K and 10-KSB (the annual report to SEC), **14:108**
- Minutes of board of directors, offering in U.S. under Regulation S, **6:34.60 (Form)**
- Non-public submission, statement of Division of Corporate Finance, **8:6 (Form)**
- Public offerings by private issuers, **8:1**
- Registration. Securities Act of 1933, below
- Registration statement, **1A:5 (Form)**

FOREIGN PRIVATE ISSUERS**—Cont'd**

- Sarbanes-Oxley Act, mandatory disclosure in MD&A of “off-balance sheet” arrangements, **14:89**
- SEC Form F-1
Generally, **8:2 (Form)**
Amended, **8:3 (Form)**
Fixing america’s surface transportation (fast) act
Revisions, Registration of Emerging Growth Companies (ECG’s) without financial statements, **1:94**
- SEC Form F-3, registration statement, **8:4 (Form), 8:5 (Form)**
- Securities Act of 1933
Form 20-F, annual report, **1A:5 (Form)**
Form 20-F, registration statement, **1A:5 (Form)**
Form 20-F, transition report, **1A:5 (Form)**
Form 40-F, registration of annual report for Canadian securities, **1A:4 (Form)**
Form F-1, registration of statement of foreign private issuer, **1A:1 (Form)**
Form F-3, registration of statement of foreign private issuer, capitalization and other requirements, **1A:2 (Form)**
Form F-4, registration of statement of foreign private issuer for exchange offers and business combinations, **1A:3 (Form)**
Registration forms, generally, **1A:1 to 1A:5 (Form)**
- Securities Exchange Act of 1934, Filings Under (this index)
Transition report, **1A:5 (Form)**
- FORM 8-A/A, AMENDED**
Form, **7:24 (Form)**
Letter to SEC enclosing, **7:23 (Form)**
- FORM 8-K**
See Securities Exchange Act of 1934, Filings Under (this index)

FORM 10-K

Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:69**

FORM 10-KSB

Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:69**

FORM 10-Q

Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:69**

FORM 10-QSB

Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:69**

FORM 17-C

Resolution of board of directors of foreign issuer authorizing U.S. initial offering, **6:34.50 (Form)**

FORM ADV

See Investment Adviser Forms (this index)
Amendments to, **9:35**
Investment Advisers Act rules, **9:44**

FORM F-1

See Foreign Private Issuers (this index)

FORM F-2

Offering reform, elimination of Form F-2, **8B:68**

FORM F-3

Foreign private issuers of public offerings, **8:4 (Form), 8:5 (Form)**
Offering Reform (this index)

FORM S-1

See Form S-1 Registration Offerings (this index)

FORM S-1 REGISTRATION OFFERINGS

Generally, **4:1 et seq.**
Acquisitions of other businesses, recent or pending, **4:25**
Adoption of plan of stock issuance and sale to public, **4:47 (Form)**

INDEX

FORM S-1 REGISTRATION OFFERINGS—Cont'd

All or nothing offerings, **4:29**
Attorneys' opinions. See Opinions of Counsel (this index)
Audit committee of board of directors
Generally, **4:49**
Charter (Toptech, Inc.), **4:50 (Form)**
Authorization of public offering, price, warrants, etc., and filing of final amendment (pricing) to registration statement, **4:48 (Form)**
Best efforts, **4:29**
Blue sky law matters
Generally, **4:20, 5:1**
Preliminary memorandum, **5:2 (Form)**
Supplemental memorandum, **5:3 (Form)**
Business
Competition, **4:19**
New products or developments, **4:16**
Reserves for product warranties, **4:17**
Suppliers, **4:18**
Capitalization, provision, **4:36 (Form)**
Clear writing in entire prospectus, **4:3**
Compensation of executives, **4:22, 5:20**
Competition of business, **4:19**
Consents, **4:27**
Cover page, **4:2, 4:5**
Cross receipts, closing documents, **5:32 (Form)**
Custodian
Certificate of custodian, **5:35 (Form)**
Instructions to custodian, **5:36 (Form)**
Selling shareholder's transmittal letter and custody agreement, **4:54 (Form)**
Defenses to liability, **4:43 to 4:45**
Description, forward-looking statements, **4:40**
Developments, new, **4:16**
Dilution, **4:11, 4:37 (Form)**
Distinguished from (Form) S-2, **6:3**
Dividend policy, **4:36 (Form)**
Dodd-Frank Act requirements for asset-backed securities, **8C:6**

FORM S-1 REGISTRATION OFFERINGS—Cont'd

Draft registration statements
FAQs, voluntary submission, updated on July 7, 2024, **4:57**
Voluntary, IPOs, nonpublic review, **4:56**
Executive compensation, **4:22, 5:20**
Facing sheet, **4:9, 4:30 (Form)**
FAQs, voluntary submission, draft registration statements, updated on July 7, 2024, **4:57**
Financial data
Management's discussion and analysis, **4:14**
Selected consolidated financial data, **4:13**
Financial statements
Acquisitions of other businesses, recent or pending, **4:25**
Fiscal periods covered, **4:23**
Interim information, **4:24**
Safe harbor for forward-looking statements under Private Securities Litigation Reform Act, **4:39**
Fiscal periods covered by financial statements, **4:23**
Fixed charges section, **4:8**
Fixing america's surface transportation (fast) act
Revisions to Forms S-1 and F-1;
Registration of Emerging Growth Companies (ECG's) without financial statements, **1:94**
Handbook of plain English, **4:4**
Immateriality, defenses to liability, **4:43**
Inapplicability of PSLRA safe harbor, **4:41**
Inside front cover, **4:6, 4:32 (Form)**
IPO registration statement, **4:55 (Form)**
IPOs, nonpublic review, voluntary draft registration statements, **4:56**
Liability defenses, **4:43 to 4:45**
Management
Generally, **4:21**
Compensation, **4:22, 5:20**
Counsel's memo to management on obligations of publicly-held

**FORM S-1 REGISTRATION
OFFERINGS—Cont'd**

- Management—Cont'd
 - company, **5:42 (Form)**
 - Discussion and analysis of financial conditions and results of operations, **4:14**
- NASD matters. See NASD Matters (this index)
- New products or developments, **4:16**
- Nonpublic review, IPOs, voluntary draft registration statements, **4:56**
- Opinions of counsel. See Opinions of Counsel (this index)
- Outside back cover, **4:6**
- Outside front cover, **4:31 (Form)**
- Plain English
 - Generally, **4:1.50**
 - Comment letter of FEC, **5:11 (Form)**
 - Handbook, **4:4**
 - Prospectus, **4:2 to 4:8**
- Pricing authorization, **4:48 (Form)**
- Proceeds
 - Dividend policy, **4:36 (Form)**
 - Use of, **4:12, 4:36 (Form)**
- Products
 - New products or developments, **4:16**
 - Reserves for product warranties, **4:17**
 - Suppliers, **4:18**
- Promotional shares, **4:20**
- Prospectus summary, **4:33 (Form)**
- Reports, availability or incorporation of 1934 Act reports, **4:7**
- Reserves for product warranties, **4:17**
- Risk factors, **4:2, 4:8, 4:10, 4:34 (Form)**
- Signatures, **4:28**
- Stock
 - Adoption of plan of stock issuance and sale to public, **4:47 (Form)**
 - Authorization of public offering, price, warrants, etc., and filing of final amendment (pricing) to registration statement, **4:48 (Form)**
 - Corporate resolutions, **4:46, 4:47 (Form), 4:48 (Form)**
 - Dilution, **4:11, 4:37 (Form)**
 - Dividend policy, **4:36 (Form)**

**FORM S-1 REGISTRATION
OFFERINGS—Cont'd**

- Stock—Cont'd
 - NASD matters. See NASD Matters (this index)
 - Option plans, **4:20, 4:47 (Form)**
 - Promotional shares, **4:20**
- Summary sections, **4:2, 4:8, 4:33 (Form)**
- Suppliers of business, **4:18**
- Transmittal letter to SEC
 - Application for access codes to file on EDGAR, **4:53 (Form)**
 - Selling shareholder's transmittal letter and custody agreement, **4:54 (Form)**
- Underwriting
 - Generally, **4:26**
 - Self-underwriting, **5:21**
- Warranties, reserves for product warranties, **4:17**

FORM S-2

- Generally. See Form S-2 Registration of Public Offerings of Stock (this index)
- Offering reform, elimination of Form S-2, **8B:68**
- Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:64**

**FORM S-2 REGISTRATION OF
PUBLIC OFFERINGS OF STOCK**

- Amendment number 1 to registration statement
 - Form, **6:29 (Form)**
 - Pre-effective amendment no. 1, **6:19.50**
 - Transmittal letter to SEC, **6:27 (Form)**
- Blue sky law matters
 - Letters to blue sky administrators, below
 - Preliminary memorandum, **6:50 (Form)**
 - Revised facing page of U-1 uniform application, form to administrators transmitting, **6:53 (Form)**

INDEX

**FORM S-2 REGISTRATION OF
PUBLIC OFFERINGS OF STOCK**

—Cont'd

- Blue sky law matters—Cont'd
 - Supplemental memorandum, **6:57 (Form)**
 - U-1 uniform application to register securities, **6:52 (Form), 6:54 (Form)**
 - Withdrawing previously filed applications, letter to administrators, **6:55 (Form)**
- Board of directors
 - Questionnaire, **6:35 (Form)**
 - Resolutions of annual general meeting authorizing board to proceed with public offering, **6:34 (Form)**
- Cross-reference sheet, **6:5**
- Custody agreement between selling shareholders and custodian, **6:36 (Form)**
- Distinguished from (Form) S-1, **6:3 to 6:4**
- Eligible registrants, **6:1**
- Fees
 - Amendment number 1 to registration statement, definitive form of underwriting documents and additional filing fee (letter to NASD), **6:40 (Form)**
- Final prospectus
 - Form, **6:30 (Form)**
- Form at differences of Form S-1, **6:4**
- Letter from managing underwriter to prospective underwriters transmitting underwriting documents, **6:41 (Form)**
- Letter from NASD, no objections underwriting arrangement, **6:39 (Form)**
- Letter from representatives exercising underwriter's over-allotment option, **6:49 (Form)**
- Letter from SEC
 - Comments of SEC, transmitting, **6:23 (Form)**
- Letter to blue sky administrators
 - Transmitting U-1 uniform application, **6:51 (Form)**

**FORM S-2 REGISTRATION OF
PUBLIC OFFERINGS OF STOCK**

—Cont'd

- Letter to blue sky administrators
 - Cont'd
 - Withdrawing previously filed applications, **6:55 (Form)**
- Letter to NASD
 - Amendment number 1 to registration statement, definitive form of underwriting documents and additional filing fee, **6:40 (Form)**
 - Registration statement and preliminary prospectus, transmitting copies of, **6:38 (Form)**
- Letter to representatives agreeing not to sell common stock shares for sixty days after effectiveness of registration statement, **6:45 (Form)**
- Letter to SEC
 - Amendment number 1 to registration statement, transmitting, **6:27 (Form)**
 - Courtesy package of SEC filing package
 - Transmitting to SEC examiner, **6:28 (Form)**
 - Cursory review treatment of registration statement
 - Company's letter confirming, **6:24 (Form)**
 - Representatives' letter confirming, **6:25 (Form)**
 - Selling shareholder's letter confirming, **6:26 (Form)**
 - Enclosing acceleration request of issuer and selling shareholder, **6:20 (Form)**
 - Requesting acceleration of effectiveness
 - On behalf of issuer and selling shareholder, **6:21 (Form)**
 - Managing underwriter's letter, **6:22 (Form)**
- Officer and director questionnaire, **6:35 (Form)**
- Order of SEC declaring registration statement, **6:32 (Form)**
- Part II of registration statement, **6:6**

**FORM S-2 REGISTRATION OF
PUBLIC OFFERINGS OF STOCK**

—Cont'd

- Power of attorney
 - Selling shareholder, **6:37 (Form)**
 - Underwriting syndicate members, **6:42 (Form)**
- Pre-effective amendment to (Form) S-2, **6:19.50**
- Process of preparation and filing, **6:2**
- Prospectus inside front and outside back cover pages, **6:7**
- Questionnaire
 - Officer and director, **6:35 (Form)**
 - Underwriters', **6:43 (Form)**
- Registration statement on (Form) S-2, **6:19 (Form)**
- Resolutions of board of directors, annual general meeting, authorization to proceed with public offering, **6:34 (Form)**
- Underwriting
 - Agreement, **6:48 (Form)**
 - Letter from NASD, no objections underwriting arrangement, **6:39 (Form)**
 - Managing underwriter's letter to prospective underwriters transmitting underwriting documents, **6:41 (Form)**
 - Master agreement among underwriters, **6:44 (Form)**
 - Over-allotment option, representatives' letter exercising underwriters', **6:49 (Form)**
 - Power of attorney, underwriting syndicate members, **6:42 (Form)**
 - Questionnaire of underwriters, **6:43 (Form)**

FORM S-3

- Generally. See Form S-3 Registration of Public Offerings of Stock (this index)
- Dodd-Frank Act requirements for asset-backed securities, **8C:6**
- Offering Reform (this index)
- Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:64**

**FORM S-3 REGISTRATION OF
PUBLIC OFFERINGS OF STOCK**

- Generally, **7:1, 7:1.50 (Form)**
- Accelerated filer for shelf registration, **7:16 (Form)**
- Acceleration request of issuer
 - Form, **7:21 (Form)**
 - Letter to SEC enclosing, **7:20 (Form)**
 - Underwriter's letter to SEC joining in request, **7:22 (Form)**
- Amended Form 8-A/A
 - Form, **7:24 (Form)**
 - Letter to SEC transmitting, **7:23 (Form)**
- Biopharmaceutical company, registration statement on (Form) S-3, **7:14 (Form)**
- Blue sky memorandum
 - Final, **7:44 (Form)**
 - Preliminary, **7:43 (Form)**
- Certificate
 - Attorney-in-fact for selling shareholder, **7:9 (Form)**
 - Selling shareholders', **7:10 (Form)**
- Exemption claim (Nevada), **7:6 (Form)**
- Final prospectus
 - Capitalization provision, **7:28 (Form)**
 - Cover page, **7:26 (Form)**
 - Letter to NASD transmitting copies, **7:3 (Form)**
 - Letter to NASD transmitting final form of, **7:39 (Form)**
 - Summary historical and pro forma financial information, **7:27 (Form)**
 - Underwriting provision, **7:29 (Form)**
- Letter from SEC regarding no review, **7:17 (Form)**
- Letter to NASD transmitting
 - Generally, **7:40 (Form)**
 - Final form of prospectus, **7:39 (Form)**
 - Final prospectus copies, **7:3 (Form)**
- Letter to SEC transmitting
 - Amended Form 8-A/A, **7:23 (Form)**
 - Changed prospectus (Rule 424(a)), **7:18 (Form)**
 - Form 8-A under Section 12(g) of 1934 Act, **7:19 (Form)**

INDEX

FORM S-3 REGISTRATION OF PUBLIC OFFERINGS OF STOCK —Cont'd

- Letter to SEC transmitting—Cont'd
 - Form S-3 registration statement, **7:15 (Form)**
 - Issuer's request for acceleration, **7:20 (Form)**
 - Report on Form 10-C, **7:12 (Form)**
- Letter to underwriter from selling stockholder re non-disposition of shares, **7:11 (Form)**
- Master agreement among underwriters, **7:34 (Form)**
- Master selling agreement, **7:35 (Form)**
- Minutes of Board Meetings (this index)
- Mortgage backed securities pool trust, **7:16.10 (Form)**
- NASDAQ small-cap market
 - Application amendment, **7:41 (Form)**
 - Approval of listing on NASDAQ, letter of NASD, **7:42 (Form)**
- No review, SEC letter regarding, **7:17 (Form)**
- Notification to state
 - Oklahoma, **7:7 (Form)**
 - Wisconsin, **7:8 (Form)**
- Opinion letter to custody holder, **7:2 (Form)**
- Order declaring registration statement effective, **7:25 (Form)**
- Pricing committee of board setting terms of notes, minutes, **7:32 (Form)**
- Private investment in public equities ("PIPE") transactions, registration statement on Form S-3 for PIPE transaction combined with rights offering to shareholders not in private placement, **14:201 (Form)**
- Registration statement on (Form) S-3
 - Generally, **7:1.50 (Form)**
 - Accelerated filer for shelf registration, **7:16 (Form)**
 - Biopharmaceutical company, **7:14 (Form)**
 - Mortgage backed securities pool trust, **7:16.10 (Form)**
 - Transmittal letter to SEC, **7:15 (Form)**

FORM S-3 REGISTRATION OF PUBLIC OFFERINGS OF STOCK —Cont'd

- State notice (New York), **7:5 (Form)**
- Underwriting
 - Agreement, **7:37 (Form)**
 - Master agreement among underwriters, **7:34 (Form)**
 - Master selling agreement, **7:35 (Form)**
 - Over allotment option, underwriter's letter exercising, **7:38 (Form)**
 - Selling stockholder's letter to underwriter re non-disposition of shares, **7:11 (Form)**

FORM S-8 REGISTRATION STATEMENT

- Delivery of Form S-8, **7:51 (Form)**
- Deregistration of unsold shares after Merger, **7:53 (Form)**
- New S-8 filed, **7:54 (Form)**
- Electronic delivery, **7:51 (Form)**
- Employee benefit plans
 - Amounts registered, **7:48 (Form)**
 - Background, **7:46 (Form)**
 - Disclosure requirements, **7:49 (Form)**
 - Eligibility requirements, **7:47 (Form)**
- Form, **7:45 (Form)**
- Prospectus, Form S-8, **7:50 (Form)**
- Updating Form S-8, **7:52 (Form)**

FORM S-11, REAL ESTATE INVESTMENT COMPANIES

- Generally, **7:55**
- Contents, **7:56**
- Non-accelerated filer, **7:57, 7:57 (Form)**

FORM SB-1 AND FORM SB-2, SMALL BUSINESS ISSUERS

- Application, **9:9, 9:10 (Form) to 9:32 (Form)**
- Business, **9:22 (Form)**
- Calculation of registration fee, **9:11 (Form)**
- Certain relationships and related transactions, **9:26 (Form)**
- The company, **9:16 (Form)**
- Counsel, **9:29 (Form)**
- Cross reference sheet, **9:12 (Form)**

FORM SB-1 AND FORM SB-2, SMALL BUSINESS ISSUERS—Cont'd

Description of securities, **9:27 (Form)**
 Dilution, **9:19 (Form)**
 Disclosure, standard of, **9:4 to 9:5**
 Dividend policy, **9:21 (Form)**
 Eligibility and scope, **9:1**
 Experts, **9:30 (Form)**
 Facing page, **9:10 (Form)**
 Fee for registration, calculation of, **9:11 (Form)**
 Filing procedures, **9:8**
 Financial condition, management's analysis of, **9:23 (Form)**
 Financial data (selected), **9:15 (Form)**
 Financial statements, **9:7, 9:31 (Form)**
 Legal proceedings, **9:28 (Form)**
 Management, **9:24 (Form)**
 Management's analysis of financial condition and results of operations, **9:23 (Form)**
 The offering, **9:20 (Form)**
 Operations, management's analysis of, **9:23 (Form)**
 Part II of registration statement, **9:6**
 Preliminary prospectus, **9:13 (Form)**
 Principal stockholders, **9:25 (Form)**
 Prospectus, **9:14 (Form), 9:32 (Form)**
 Provisions, generally, **9:9, 9:10 (Form) to 9:32 (Form)**
 Risk factors, **9:17 (Form)**
 Selected financial data, **9:15 (Form)**
 Summary, prospectus, **9:14 (Form)**
 Use of Form SB-1, **9:3**
 Use of Form SB-2, **9:2**
 Use of proceeds, **9:18 (Form)**

FORM SF-1

Dodd-Frank Act requirements for asset-backed securities, **8C:10**
 Enhanced disclosure requirements, **8C:9**

FORM SF-3

Dodd-Frank Act requirements for asset-backed securities, **8C:11**
 Enhanced disclosure requirements, **8C:9**

FORM U-7 DISCLOSURE STATEMENT

Generally, **10:1**
 Form, **10:2 (Form)**
 Prospectus-type offering under Rule 504, **10:3 (Form)**
 Subscription form, **10:4 (Form)**

FORWARD-LOOKING INFORMATION STATEMENTS

Applicability of PSLRA of 1995, **4:41**
 Defenses to liability, **4:43 to 4:45**
 Definition of "forward-looking statement," **4:39**
 Financial statements prepared under GAAP, **4:42**
 Form S-1 registration offerings, cautionary notice, **4:35 (Form)**
 Identification of "forward-looking statement," **4:40**
 Inapplicability of PSLRA safe harbor, **4:41**
 Initial public offerings and certain other transactions, **4:41**
 Safe harbor. See Safe Harbor (this index)
 Sarbanes-Oxley Act, **14:90**
 Use of, **4:15**

FRAUD AND MISREPRESENTATIONS

Regulation FD and offering of securities by reporting companies, anti-fraud liability, **6:12**
 Resales of securities, investor representations, warranties, and covenants, **2:14 (Form)**
 Securities Exchange Act of 1934, consequences of misleading filings, **14:189**
 Warrants and Warranties (this index)

"FREE-WRITING PROSPECTUSES"

Offering Reform (this index)

FREQUENCY OF SHAREHOLDER VOTE

Executive compensation disclosure, **15:35**

INDEX

“GOLDEN PARACHUTE” ARRANGEMENTS

Dodd-Frank Act requirements for shareholder approval, **15:33.50, 15:34**

“GRAPHIC COMMUNICATION”

Offering reform, **8B:9**

GRAPHICS

Electronic filings under SEC’s EDGAR system, special treatment of graphic and image material, **3:8**
Form S-1 registration, graphic inside front cover, **4:6**

GUARANTEES

Sarbanes-Oxley Act, mandatory disclosure in MD&A of “off-balance sheet” arrangements, **14:80**

“GUN-JUMPING PROVISIONS”

Offering reform, **8B:8**

HARDSHIP EXEMPTIONS TO ELECTRONIC FILING RULES

Rule 13, filing date adjustment, **3:5**
Rule 201, temporary exemption, **3:3**
Rule 202, continuing exemption, **3:4**

HIGH TECH CORPORATION

Amended and restated investors’ rights agreement, preferred stock venture, **1:82 (Form)**

HOLDING COMPANY

Financial data schedules, electronic submittal by public utility holding company, **3:14**
Resales of securities issued in non-public offerings, reorganization, Rule 144 amendments of 2007, **2:11.11**

HOLDING PERIODS

Resales of securities issued in non-public offerings, Rule 144 amendments of 2007, **2:11.5, 2:11.11, 2:11.12**

INITIAL PUBLIC OFFERING

Form S-1 registration offerings, **4:55 (Form)**
Lock-ups in IPOs, **3:57**
Nonpublic review, voluntary draft registration statements, **4:56**

INITIAL PUBLIC OFFERING

—Cont’d

Underwriting agreement for social media company IPO, **3:43.50 (Form)**

INSTRUCTIONS

Closing documents, Form S-1 registration, **5:36 (Form), 5:37 (Form)**
Investment adviser Form ADV official instructions, **12:1.50 (Form)**
Limited offerings, Regulations D and A, escrow deposit agreement and instructions, **1:36, 1:37 (Form)**
Registrar and transfer agent, **5:37 (Form)**
Stop transfer instructions, issuer’s letter to transfer agent, **2:35 (Form)**

INTERIM REVIEW

Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:58**

INTERNATIONAL ACCORDS

Climate change disclosure, **16:6**

INTERNET

Generally, **3:23, 3:24**
See also topics beginning Electronic Cybersecurity, SEC disclosure guidance from Division of Corporate Finance:, **16:9**
Designing sites to give pre-formed groups of potential investors and DPOs access to each other, **3:29**
Executive compensation disclosure, posting audit committee charter, **15:23**
Jurisdiction, federal/state, **3:27**
Limited offerings, private offerings via Internet, **1:9, 1:26**
Mutual fund direct offerings over internet, **3:28**
Offering Reform (this index)
Post-effective linking of supplemental information, **3:26**
Precautions against conditioning market or linking preliminary prospectus to unified materials, **3:25**
Securities Exchange Act of 1934 filings and reports by insiders, Section

INTERNET—Cont'd

16(a), web site posting, **14:151**

INTERSTELLAR HYDROPONICS, INC.

Power of attorney, **5:6 (Form)**

INVESTMENT ADVISER FORMS

Acknowledgment

Disclosure and acknowledgment re directed brokerage arrangements, **12:13 (Form)**

Receipt of disclosure documents pursuant to Rule 206(4)-3, client's acknowledgment, **12:25 (Form)**

Amendments, Form ADV

Adviser's brochure, disclosure items, **12:1.30 (Form)**

Official instructions, **12:1.50 (Form)**

Overview, **12:1.20 (Form)**

Part 2A, **12:1.30 (Form)**

Brochure, **12:1.30 (Form)**, **12:5 (Form)**

Brokerage services

ADV disclosure, brokerage practices, **12:2 (Form)**

Disclosure and acknowledgment re directed brokerage arrangements, **12:13 (Form)**

Investment management/brokerage services agreement, **12:11 (Form)**

Business practices, Form ADV disclosure, generally, **12:1 (Form)**

Cash solicitation practices, Form ADV, **12:4 (Form)**

Commodity disclosure document

Commodity pool operator, **12:28 (Form)**

Commodity pool operator/commodity trading adviser, **12:26 (Form)**

Commodity trading adviser, **12:27 (Form)**

Compensation arrangements

ADV disclosure re compensation arrangements, including performance fees, **12:3 (Form)**

Form ADV, **12:3 (Form)**

Investment management agreements
Percentage of assets under management, no performance fee, **12:8 (Form)**

INVESTMENT ADVISER FORMS

—Cont'd

Compensation arrangements—Cont'd
Investment management agreements

—Cont'd

Performance fee, **12:9 (Form)**

Performance fee with index hurdle, **12:10 (Form)**

Solicitation, compensated solicitation, **12:22 (Form)**

Disclosure matters

Acknowledgment by client, receipt of disclosure documents pursuant to Rule 206(4)-3, **12:25 (Form)**

Business practices, Form ADV disclosure, generally, **12:1 (Form)**

Commodity pool operator disclosure document, **12:28 (Form)**

Commodity trading adviser/
commodity pool operator
disclosure document, **12:26 (Form)**

Commodity trading adviser disclosure document, **12:27 (Form)**

Disclosure and acknowledgment re directed brokerage arrangements, **12:13 (Form)**

Form ADV, below

Privately-offered investment limited partnership, **12:15 (Form)**

Solicitor statement, required by Investment Advisers Act of 1940 and Rule 206(4)-3, **12:24 (Form)**

Form ADV

Amendments, above

Brochure Part 2A disclosure items, **12:1.30 (Form)**

Brokerage practices, **12:2 (Form)**

Cash solicitation practices, **12:4 (Form)**

Compensation arrangements, including performance fees, **12:3 (Form)**

Form, **12:1 (Form)**

Instructions, **12:1.50 (Form)**

Official instructions, **12:1.50 (Form)**

Part 2A, disclosure items for adviser's brochure, **12:1.30 (Form)**

INDEX

INVESTMENT ADVISER FORMS

—Cont'd

- Form ADV—Cont'd
 - Part I, **12:1.60 (Form)**
 - Part II, **12:1.70 (Form)**
- Full power of attorney, trading authorization and, **12:29 (Form)**
- Insider trading policies and procedures, **12:19 to 12:21 (Forms)**
- Instructions, Form ADV, **12:1.50 (Form)**
- Investment management agreements
 - Basic form, **12:7 (Form)**
 - Brokerage services, **12:11 (Form)**
 - Percentage of assets under management, no performance fee, **12:8 (Form)**
 - Performance fee, **12:9 (Form)**
 - Performance fee with index hurdle, **12:10 (Form)**
- Limited partnerships. See Partnerships and limited partnerships, below
- Limited power of attorney, trading authorization and, **12:30 (Form)**
- Marketing materials, **12:32 (Form)**
- Memorandum, “Now that you’re a registered investment adviser,” **12:6 (Form)**
- Official instructions, Form ADV, **12:1.50 (Form)**
- Partnerships and limited partnerships
 - Disclosure document for privately-offered investment limited partnership, **12:15 (Form)**
 - Investment partnerships and “hedge funds,” **12:14 (Form)**
 - Open-end investment limited partnership, partnership agreement for, **12:16 (Form)**
 - Single-investment limited partnership, partnership agreement for, **12:17 (Form)**
 - Subscription documents for privately-offered interests in investment limited partnership, **12:18 (Form)**
- Performance fees. See Fees (this index)
- Plain English, Form ADV disclosure items in adviser’s brochure, **12:1.30 (Form)**

INVESTMENT ADVISER FORMS

—Cont'd

- Power of attorney
 - Trading authorization and full power of attorney, **12:29 (Form)**
 - Trading authorization and limited power of attorney, **12:30 (Form)**
- Record retention agreement, **12:31 (Form)**
- Solicitation
 - Acknowledgment by client, receipt of disclosure documents pursuant to Rule 206(4)-3, **12:25 (Form)**
 - ADV disclosure, cash solicitation practices, **12:4 (Form)**
 - Agreement, **12:23 (Form)**
 - Compensated solicitation, **12:22 (Form)**
 - Disclosure statement of solicitor, required by Investment Advisers Act of 1940 and Rule 206(4)-3, **12:24 (Form)**
- Sub-investment advisory agreement, **12:12 (Form)**
- Trading authorization and full power of attorney, **12:29 (Form)**
- Trading authorization and limited power of attorney, **12:30 (Form)**

INVESTMENT ADVISERS ACT

- Form ADV and, **9:44**

IRAN THREAT REDUCTION AND SYRIA HUMAN RIGHTS ACT OF 2012

- Disclosure requirements, certain Iran-related business activities, **16:13**
- SEC Compliance & Disclosure Interpretation regarding Iran-related business activities, **16:14**

ISSUER’S LEGAL AUDIT

- Checklist, **3:41 (Form)**
- Guide, **3:40**

ITEM 5.02

- Executive compensation disclosure, amended Form 8-K, **15:24**

JOBS ACT (2012)

- Generally, **1:89 et seq.**

JOBS ACT (2012)—Cont'd

Compliance and disclosure interpretations (C&DIs), Fixing America's Surface Transportation (FAST) Act and Section 12 of Securities Act of 1933, **1:94.50**

Crowdfunding (this index)

Emerging Growth Companies (EGCs) (this index)

Exchange Act registration and deregistration requirements, SEC Division of Corporate Finance Staff Guidance, **1:92**

Instructions for submitting draft registration statements for confidential/non-public review, **1:91.50**

Regulation D, amendment to eliminate prohibition on certain general solicitation and advertising, **1:31**

SEC Division of Corporate Finance Staff Guidance

Emerging growth companies, confidential submission process, **1:91**

Exchange Act registration and deregistration requirements, **1:92**

Title I, generally acceptable questions, **1:89**

SEC Division of Trading and Markets staff guidance

Crowdfunding intermediaries, **1:90**

Research analysts and underwriters, FAQs, **1:93**

Securities and Exchange Commission (SEC)

Instructions for submitting draft registration statements for confidential/non-public review, **1:91.50**

SEC Division of Corporate Finance Staff Guidance, above

SEC Division of Trading and Markets Staff Guidance, above

Title I, generally acceptable questions, **1:89**

JUMPSTART OUR BUSINESS STARTUPS ACT (2012)

JOBS Act (2012) (this index)

JURISDICTION

Internet filings and the electronic public offering, **3:27**

LARGE ACCELERATED FILER

Definition, amendments to, **16:16**

LEGENDS

Employee incentive compensation, share certificate legend, **13:19 (Form)**

Free writing prospectuses. See Offering Reform (this index)

Limited offerings, transfer restrictions legend, **1:57 (Form)**

Removal of restrictive legends on Rule 144(k) stock certificates

Generally, **2:32**

Issuer's letter to transfer agent, removal of restrictive legends and stop transfer instructions, **2:35 (Form)**

Request to issuer to remove legends, **2:33 (Form)**

Shareholder representation letter, **2:34 (Form)**

LETTER OF INTENT

Public offering, **3:31 (Form)**

LIMITED LIABILITY COMPANIES

Limited offerings, Regulations D and A, private placement memorandum for Delaware LLC, tenant in common interests in commercial property, **1:85.10 (Form)**

LIMITED OFFERINGS, REGULATIONS D AND A

Generally, **1:1 et seq.**

Accredited investors

Defined, **1:11 to 1:13**

Written information provided to, **1:20**

Accredited investor status, qualification under Dodd-Frank Act, **1:47.50**

Acknowledgment of purchaser representative, **1:50 (Form)**

Agreements

Amended and restated investors' rights agreement, High Tech Corp.'s preferred stock, **1:82 (Form)**

INDEX

LIMITED OFFERINGS, REGULATIONS D AND A

—Cont'd

Agreements—Cont'd

Convertible debenture and warrant purchase agreement, Tiburon Technology Inc.'s preferred stock venture, **1:85 (Form)**

Escrow deposit agreement and instructions, **1:36, 1:37 (Form)**

Explanatory note regarding private placement memorandum, below High Tech Corp.'s amended and restated investors' rights agreement, preferred stock, **1:82 (Form)**

Limited number of investors, subscription agreement negotiated sale by issuer of securities to, **1:46 (Form)**

Limited partnership interests, below Preferred stock ventures, below

Restated investors' rights agreement, amended and, **1:82 (Form)**

Series B preferred stock purchase agreement, **1:81 (Form)**

Subscription agreements, below Tiburon Technology Inc.'s convertible debenture and warrant purchase agreement, preferred stock, **1:85 (Form)**

Wrap-around private placement memoranda in conjunction with business plan, explanatory note about, **1:43 (Form)**

Amended and restated investors' rights agreement, High Tech Corp.'s preferred stock, **1:82 (Form)**

Angel round, private placement venture capital, **1:64**

Anti-dilution, preferred stock venture investments, **1:72**

Artificial entities as accredited investors, **1:12**

Assurances of investor suitability

Generally, **1:47**

Accredited investor status, **1:47.50**

Dodd-Frank Act, **1:47.50**

Investor questionnaire, **1:48 (Form), 1:48.50 (Form)**

LIMITED OFFERINGS, REGULATIONS D AND A

—Cont'd

Assurances of investor suitability

—Cont'd

Purchaser representative acknowledgment, **1:50 (Form)**

Purchaser representative disclosure of conflict of interest, **1:51 (Form)**

Purchaser representative forms, **1:49 (Form)**

Purchaser representative questionnaire, **1:52 (Form)**

Attorneys

Fees of investors' counsel, preferred stock for venture investments, **1:78**

Opinion of counsel. See Opinion of counsel, below

Bibliography and research guide, **1:33 (Form)**

Blocking rights, preferred stock venture investments, **1:73**

Blue sky laws, state, **1:5**

Board representation, preferred stock venture investments, **1:74**

Business combinations, information requirements (Rule 502), **1:23**

Business issuers' offerings (Rule 502) exceeding \$10 million, **1:40 (Form)**

Business plan

Importance of, **1:66**

Wrap-around private placement memoranda in conjunction with business plan, explanatory note, **1:41, 1:43 (Form)**

Certificates

Determination of preferences, preferred stock venture investments, **1:83 (Form)**

Legality of securities relied on by counsel, **1:55 (Form)**

Chart comparing limited offering exemptions, **1:10**

Checklist

Differences between Section 4(a)(2) of 1933 Act and Regulation D, **1:87 (Form)**

Documentation, **1:32 (Form)**

**LIMITED OFFERINGS,
REGULATIONS D AND A****—Cont'd**

- Commercial property, private placement memorandum for Delaware LLC, tenant in common interests in commercial property, **1:85.10 (Form)**
- Compliance and disclosure interpretations (C&DIs), Regulation A, **1:39.90**
- Conflict of interest, purchaser representative disclosure, **1:51 (Form)**
- Convertible debentures, preferred stock venture investments, **1:71, 1:84 (Form), 1:85 (Form)**
- Cotenants and joint ownership, private placement memorandum for Delaware LLC, **1:85.10 (Form)**
- Definitions
 - Accredited investors (Rule 501), **1:11 to 1:13**
 - Number of purchasers (Rule 501), **1:14**
- Delaware LLC, tenant in common interests in commercial property, private placement memorandum, **1:85.10 (Form)**
- Differences between Section 4(a)(2) of 1933 Act and Regulation D. See Section 4(a)(2) of the 1933 Act and Regulation D distinguished, below
- Disclosure. See Information requirements, below
- Dividends, preferred stock venture investments, **1:70**
- Dodd-Frank Act and accredited investor status, **1:47.50**
- Electronic filing of Form D, notice of sale of securities, **1:59.50**
- Escrow deposit agreement and instructions, **1:36, 1:37 (Form)**
- Exceeding \$10 million, small business issuers' offerings (Rule 502), **1:40 (Form)**
- Exemptions
 - Chart comparing, **1:10**
 - Reporting companies, Regulation A, **1:39.95**
 - State blue sky laws, **1:5**

**LIMITED OFFERINGS,
REGULATIONS D AND A****—Cont'd**

- Exhibits and material underlying documents (Rule 502), **1:19**
- Explanatory note regarding private placement memorandum
 - Generally, **1:41**
 - Question-and-answer format basis, **1:42 (Form)**
 - Wrap-around memoranda in conjunction with business plan, **1:43 (Form)**
- Fees of investors' counsel, **1:78**
- Filing of notice of sales (Rule 503), **1:28**
- FINRA compliance, private placement memorandum, **1:43.60**
- First refusal rights, preferred stock venture investments, **1:77**
- Holding period, **1:8**
- Identification of exhibits and material underlying documents, information requirements (Rule 502), **1:19**
- Information requirements (Rule 502)
 - Generally, **1:17**
 - Business combinations, **1:23**
 - Conflict of interest, purchaser representative disclosure, **1:51 (Form)**
 - Identification of exhibits and material underlying documents, **1:19**
 - Nonreporting companies, **1:18**
 - Opportunity to ask questions, **1:22**
 - Reporting companies, **1:19**
 - Resale limitations, **1:24**
 - Small business issuers' offerings exceeding \$10 million, **1:40 (Form)**
 - Written information provided to accredited investors, **1:20**
- Information requirements (Rules 505 or 506)
 - Generally, **1:38**
 - Form, **1:39 (Form)**
- Integration (Rule 502), **1:16**
- Internet, private offerings via, **1:9, 1:26**
- Jumpstart our Business Startups Act of 2012. See JOBS Act (2012) (this index)

INDEX

LIMITED OFFERINGS, REGULATIONS D AND A

—Cont'd

- Legality of securities, opinion of counsel, **1:54 (Form)**
 - Generally, **1:53**
 - Certificate of issuer relied on, **1:55 (Form)**
 - Sample opinion, **1:54 (Form)**
- Limited liability companies, private placement memorandum for Delaware LLC, tenant in common interests in commercial property, **1:85.10 (Form)**
- Limited partnership interests
 - Escrow agreement and instructions, **1:36, 1:37 (Form)**
 - Placement agent agreement for private placement of, **1:35 (Form)**
 - Selling agreement for private placement of, **1:34**
 - Subscription agreement, preferred shares, **1:45 (Form)**
- Liquidation preference, preferred stock venture investments, **1:69**
- Memorandum, private placement
 - FINRA compliance, **1:43.60**
 - Rule 506, exempt registration, **1:43.50**
- Natural persons as accredited investors, **1:13**
- Nonreporting companies, information requirements (Rule 502), **1:18**
- Notice of sales, **1:28, 1:59, 1:59.50, 1:60 (Form)**
- Number of purchasers or investors
 - Definition, number of purchasers, **1:14**
 - Stock purchase agreement, negotiated sale by issuer of securities to limited number of investors, **1:46 (Form)**
- Opinion of counsel
 - Certificate of issuer relied on, **1:55 (Form)**
 - Difference between Section 4(a)(2) and Regulation D, **1:88 (Form)**
 - Form, opinion on legality of securities, **1:54 (Form)**

LIMITED OFFERINGS, REGULATIONS D AND A

—Cont'd

- Opinion of counsel—Cont'd
 - Legality of securities, above
 - Reliance on issuer's certificate of legality, **1:55 (Form)**
 - Opportunity to ask questions, information requirements (Rule 502), **1:22**
- Practice guide
 - Bibliography and research guide, **1:33 (Form)**
 - Checklist, **1:32 (Form)**
 - Research guide, **1:33 (Form)**
- Preferred stock as vehicle for venture investments
 - Generally, **1:68**
 - Amended and restated investors' rights agreement, High Tech Corp.'s, **1:82 (Form)**
- Anti-dilution, **1:72**
- Big Dream Tech, Inc., financing term sheet
 - Investor friendly, series B preferred stock, **1:80 (Form)**
 - Issuer friendly, series A preferred stock, **1:79 (Form)**
- Blocking rights, **1:73**
- Board representation, **1:74**
- Certificate of determination of preferences, **1:83 (Form)**
- Conversion or preferred, **1:71**
- Convertible debenture and warrant purchase agreement, Tiburon Technology Inc., **1:85 (Form)**
- Convertible debentures, **1:71, 1:84 (Form), 1:85 (Form)**
- Dividends, **1:70**
- Fees of investors' counsel, **1:78**
- Financing term sheet
 - Investor friendly, series B preferred stock financing, **1:80 (Form)**
 - Issuer friendly, series A preferred stock financing, **1:79 (Form)**
- First refusal rights, **1:77**
- High Tech Corp's amended and restated investors' rights agreement, **1:82 (Form)**

**LIMITED OFFERINGS,
REGULATIONS D AND A****—Cont'd**

- Preferred stock as vehicle for venture investments—Cont'd
 - Investors' rights agreement (High Tech Corp.), amended and restated, **1:82 (Form)**
 - Liquidation preference, **1:69**
 - Purchase agreement, Series B preferred stock, **1:81 (Form)**
 - Redemption, right to force, **1:75**
 - Registration rights, **1:76**
 - Series A preferred stock financing term sheet (issuer friendly), **1:79 (Form)**
 - Series B preferred stock financing term sheet (investor friendly), **1:80 (Form)**
 - Tiburon Technology Inc.'s convertible debenture and warrant purchase agreement, **1:85 (Form)**
- Preferred stock ventures
 - Amended and restated investors' rights agreement, High Tech Corp.'s, **1:82 (Form)**
 - Convertible debenture and warrant purchase agreement, Tiburon Technology Inc., **1:85 (Form)**
 - High Tech Corp.'s amended and restated investors' rights agreement, **1:82 (Form)**
 - Series B preferred stock purchase agreement, **1:81 (Form)**
 - Tiburon Technology Inc.'s convertible debenture and warrant purchase agreement, **1:85 (Form)**
- Private placement
 - Angel round, **1:64**
 - Business plan
 - Importance of, **1:66**
 - Wrap-around private placement memoranda in conjunction with business plan, explanatory note, **1:41, 1:43 (Form)**
 - Delaware LLC, tenant in common interests in commercial property, **1:85.10 (Form)**
 - Disclosure document
 - Generally, **1:38**

**LIMITED OFFERINGS,
REGULATIONS D AND A****—Cont'd**

- Private placement—Cont'd
 - Disclosure document—Cont'd
 - Offers exceeding \$10 million by small business issuers, **1:40 (Form)**
 - Using Form 1-A or Form SB-1, **1:39 (Form)**
 - Escrow deposit agreement and instructions
 - Generally, **1:36**
 - Form, **1:37 (Form)**
 - Explanatory note about private placement memoranda
 - Generally, **1:41**
 - Question and answer format basis, **1:42 (Form)**
 - Wrap-around memoranda in conjunction with business plan, **1:43 (Form)**
 - FINRA compliance, memorandum, **1:43.60**
 - Friends and family, **1:63**
 - Importance of business plan, **1:66**
 - Internet offerings, **1:9, 1:26**
 - Lead investor, **1:67**
 - Limited partnership interests
 - Form, **1:35 (Form)**
 - Limited partnership interests, selling agreement
 - Generally, **1:34**
 - Memorandum
 - FINRA compliance, **1:43.60**
 - Rule 506, exempt registration, **1:43.50**
 - Preferred stock. See Preferred stock as vehicle for venture investments, above
 - Professional venture capital round, **1:65**
 - Rule 506, exempt registration memorandum, **1:43.50**
 - Venture capital context. See Venture capital context, below
 - Purchase agreement, Series B preferred stock, **1:81 (Form)**

INDEX

**LIMITED OFFERINGS,
REGULATIONS D AND A
—Cont'd**

Purchaser

- Accredited investors, defined, **1:11 to 1:13**
- Agreement to purchase Series B preferred stock, **1:81 (Form)**
- Assurances of investor suitability. See Assurances of investor suitability, above
- Holding period, **1:8**
- Internet, private offerings via, **1:9, 1:26**
- Number of purchasers, defined, **1:14**
- Representative. See Representative, below
- Sophisticated purchaser, **1:6**

Questionnaire

- Explanatory note regarding private placement memorandum, basis for, **1:42 (Form)**
- Investor suitability, **1:48 (Form), 1:48.50 (Form)**
- Purchaser representative suitability, **1:52 (Form)**

Questions, opportunity to ask (Rule 502), **1:22**

Redemption of preferred stock, right to force, **1:75**

Registration rights, preferred stock venture investments, **1:76**

Reporting companies

- Exemptions, Regulation A, **1:39.95**
- Information requirements (Rule 502), **1:19**

Representative purchaser

- Generally, **1:7**
- Acknowledgment, **1:50 (Form)**
- Assurance of suitability

 - Generally, **1:47**
 - Forms, **1:49 to 1:52 (Forms)**

- Conflict of interest, disclosure of, **1:51 (Form)**
- Questionnaire, **1:52 (Form)**

Resale limitations

- Generally, **1:27**
- Disclosure of, **1:24**

Research guide, **1:33 (Form)**

**LIMITED OFFERINGS,
REGULATIONS D AND A
—Cont'd**

Revisions to information requirements, electronic filing of Form D, **1:59.50**

Rule 501

- Accredited investors, **1:11 to 1:13**
- Number of purchasers, **1:14**

Rule 502

- Generally, **1:15**
- Information requirements. See Information requirements, above
- Integration, **1:16**
- Internet private placements, **1:9, 1:26**
- Limitations on resale, **1:24, 1:27**
- Small business issuers' offerings exceeding \$10 million, **1:40 (Form)**
- Solicitation, **1:25 to 1:26, 1:31**

Rule 503, **1:28**

Rule 504, **1:2**

Rule 505

- Generally, **1:3**
- Disclosure document, **1:38, 1:39 (Form)**

Rule 506

- Generally, **1:4**
- Chart comparing exemptions, **1:10**
- Disclosure document, **1:38, 1:39 (Form)**
- Exemptions

 - Chart comparing exemptions, **1:10**
 - State blue-sky laws, **1:5**

- Holding period, **1:8**
- Internet, private offerings via, **1:9, 1:26**
- Private placement exempt registration memorandum, **1:43.50**
- Purchaser representative, **1:7**
- Purchaser sophistication, **1:6**

Rule 507, **1:29**

Rule 508, **1:30**

SEC Staff's Regulation D interpretations, **1:60.50**

Section 4(6) of 1933 Act, notice of sale of securities, **1:59, 1:59.50**

Section 4(a)(2) of 1933 Act and Regulation D distinguished

- Generally, **1:86 to 1:88**

**LIMITED OFFERINGS,
REGULATIONS D AND A****—Cont'd**

Section 4(a)(2) of 1933 Act and Regulation D distinguished—Cont'd

Checklist of considerations, **1:87 (Form)**

Opinion of counsel, **1:88 (Form)**

Series A preferred stock financing term sheet (issuer friendly), **1:79 (Form)**

Series B preferred stock

Financing term sheet (investor friendly), **1:80 (Form)**

Purchase agreement, **1:81 (Form)**

Small business issuers' offerings (Rule 502) exceeding \$10 million, **1:40 (Form)**

Solicitation (Rule 502), **1:25 to 1:26, 1:31**

Sophisticated purchaser, **1:6**

Subscription agreements

Generally, **1:44**

Limited partnership interests, preferred shares, **1:45 (Form)**

Negotiated sale by issuer of securities to limited number of investors, **1:46 (Form)**

Tiburon Technology Inc.'s convertible debenture and warrant purchase agreement, **1:85 (Form)**

Transfer restrictions

Generally, **1:56**

Legend, **1:57 (Form)**

Stop-transfer instruction, **1:58 (Form)**

Underlying documents, identification of (Rule 502), **1:19**

Venture capital context, private placement

Generally, **1:61**

Angel round, **1:64**

Early stages, **1:62**

Friends and family, **1:63**

Importance of business plan, **1:66**

Lead investor, **1:67**

Preferred stock. See Preferred stock, above

Professional venture capital round, **1:65**

**LIMITED OFFERINGS,
REGULATIONS D AND A****—Cont'd**

Written information provided to accredited investors, information requirements (Rule 502), **1:20**

LIMITED PARTNERSHIPS

Disclosure document for privately-offered investment limited partnership, **12:15 (Form)**

Escrow agreement and instructions, **1:36, 1:37 (Form)**

Hedge funds and investment partnerships, **12:14, 12:14 (Form)**

Open-end investment limited partnership, partnership agreement for, **12:16 (Form)**

Placement agent agreement for private placement of, **1:35 (Form)**

Reports by insiders, pecuniary interests transactions, **14:130**

Selling agreement for private placement of, **1:34**

Single-investment limited partnership, partnership agreement for, **12:17 (Form)**

Subscription agreement, preferred shares, **1:45 (Form)**

Subscription documents for privately-offered interests in investment limited partnership, **12:18 (Form)**

LIMITED TRANSACTION PERIODS

Securities Exchange Act of 1934 filings, Forms 10-K and 10-KSB (the annual report to SEC), **14:110**

LIQUIDATION PREFERENCE

Limited offerings, preferred stock venture investments, **1:69**

LOCK-UPS

In IPOs, **3:57**

Waiver of registration rights, lock-up agreement and, **3:56 (Form)**

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Climate change disclosure, Regulation S-K Item 103, **16:4**

INDEX

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)—Cont'd

Cybersecurity, Division of Corporate Finance: SEC Disclosure Guidance, **16:9**

European sovereign debt exposures, SEC disclosure guidance, **16:10**

Financial condition and results of operation. See Securities Exchange Act of 1934, Filings under (this index)

Off-balance sheet arrangements. See Sarbanes-Oxley Act (this index)

MANDATORY DISCLOSURE

Sarbanes-Oxley Act. See Sarbanes-Oxley Act (this index)

MARKET CAPITALIZATION THRESHOLD

Offering reform, well-known seasoned issuers, **8B:4**

MEDIA PUBLICATIONS OR BROADCASTS

Offering Reform (this index)

MINERALS, OIL, OR NATURAL GAS

SEC Corporate Finance Division FAQs regarding disclosure of payments by resource extraction issuers, **16:12.60 (Form)**

MINUTES OF BOARD OF DIRECTORS

Authorizing registration and sale of securities, **7:31 (Form)**

Foreign issuer authorizing public offering in U.S. under Regulation S, **6:34.60 (Form)**

Pricing committee setting terms of notes, **7:32 (Form)**

MISREPRESENTATIONS

See Fraud and Misrepresentations (this index)

MORTGAGE-BACKED SECURITIES

Form S-3 registration of public offerings of stock, mortgage backed securities pool trust, **7:16.10 (Form)**

MUTUAL FUND

Internet and direct public offering via, **3:28**

MUTUAL FUND—Cont'd

Internet and the electronic public offering, mutual fund direct offerings over internet, **3:28**

NAMED EXECUTIVE OFFICERS

Compensation disclosure. See Executive Compensation Disclosure (this index)

NASD MATTERS

Free-riding and withholding matters, **5:22**

NASD clearance, **5:28 (Form)**

NASD comments letter, **5:26 (Form)**

NASD logo authorization form, **5:25 (Form)**

Report of issuer of securities quoted on NASDAQ (Form 10-C), **5:29 (Form)**

Request for NASDAQ symbol, **5:24 (Form)**

Resales of restricted securities, NASD's portal system, **11:14**

Response to NASD, **5:27 (Form)**

Self-underwriting matters, **5:21**

Transmittal letter, **5:23 (Form)**

NEVADA

Form S-3 registration of public offerings, Nevada exemption, **7:6 (Form)**

NEW EXHIBITS

Electronic filings under SEC's EDGAR system, new exhibits not previously filed, **3:2**

NON-PUBLIC OFFERINGS, REALES OF SECURITIES

See Resales of Securities Issued in Non-Public Offerings (this index)

NONQUALIFIED DEFERRED COMPENSATION TABLE

Executive compensation disclosure, **15:16**

NOTICE

Electronic filing, limited offerings, notice of sales, **1:59.50**

Form S-3 registration offerings, state notice (New York), **7:5 (Form)**

NOTICE—Cont'd

- Limited offerings, notice of sales, **1:28, 1:59, 1:59.50, 1:60 (Form)**
- Resales of securities
 - Restricted and control securities under Section 4(1) exemption, notice of proposed sale, **2:7**
 - Restricted securities to qualified institutional buyers under Rule 144A, notice to buyer, **11:7**
 - Securities issued in non-public offerings, notice of proposed sale of securities (Form 144), **2:29, 2:30 (Form), 2:31 (Form)**
- Revisions to information requirements, electronic filing of Form D, **1:59.50**
- Securities Exchange Act of 1934 filings, delisting or failure to satisfy continued listing rule or standard, 2004 amendments to Form 8-K, **14:53**

NUMBER OF INVESTORS

- Limited offerings subscription agreement, issuer's negotiated sale of securities to limited number of investors, **1:46 (Form)**
- Resales of restricted securities to qualified institutional buyers, purchase agreement for direct sale to limited number of investors, **11:23 (Form)**

NUMBER OF PURCHASERS (RULE 501)

- Definition, **1:14**

OFF-BALANCE SHEET ARRANGEMENTS

- Sarbanes-Oxley Act. See Sarbanes-Oxley Act (this index)
- Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:48, 14:49**

OFFERING REFORM

- Aftermarket prospectus delivery, **8B:74**
- Asset-backed issuers, **8B:41**
- Automatic shelf registration for well-known seasoned issuers
 - Generally, **8B:6**
 - Effectiveness, **8B:65**
 - Eligibility, **8B:62**

OFFERING REFORM—Cont'd

- Automatic shelf registration for well-known seasoned issuers—Cont'd
 - Form S-3 or Form F-3
 - Generally, **8B:61**
 - Eligibility, **8B:62**
 - Form S-3 shelf registration by WKSI, **8B:65.50**
 - Immediate effectiveness, **8B:65**
 - Registration of securities to be offered, **8B:63**
 - Registration rights agreement for shelf offering by WKSI, **8B:65.80**
 - Securities Act Sections 5 and 6, registration under, **8B:64**
- Registration of securities to be offered, **8B:63**
- Registration rights agreement for shelf offering by WKSI, **8B:65.80**
- Securities Act § 5, **8B:64**
- Securities Act § 6, **8B:64**
- Broadcasts. See Media publications or broadcasts, below
- Categories of issuers, **8B:2 to 8B:7**
- Changes to Forms F-3 and S-3, **8B:60**
- Changes to required information, safe harbor for limited public notices after issuer files registration statement, **8B:25**
- Changes to shelf registration system, **8B:56**
- Confirmations, prospectus delivery reforms, **8B:72**
- Continuation of ongoing communications during offering, **8B:11**
- Definition
 - “Graphic” communication, **8B:9**
 - Road Shows, **8B:45**
 - Written communication, **8B:9**
- Delivery of prospectus. See Prospectus delivery reform, below
- Disclaimers re free-writing prospectuses, **8B:39**
- Disclosure of risk factors, **8B:75**
- Electronic issues, **8B:46**
- Electronic road shows, **8B:44, 8B:45**

INDEX

OFFERING REFORM—Cont'd

- Elimination of limitation on amount of securities registered, Rule 415 amendments, **8B:58**
- Exceptions, exemptions, and exclusions
 - Prefiling offers, exemption, **8B:20**
 - Regularly released factual business information exception, available to non-reporting issuers, **8B:17**
 - 30-day bright-line exclusion from prohibition on offers prior to filing registration statement, **8B:18**
- Expansion of permitted information, safe harbor for limited public notices after issuer files registration statement, **8B:23**
- Factual business information
 - Regularly released factual business information exception, available to non-reporting issuers, **8B:17**
 - Safe harbors, **8B:12, 8B:13**
- Filing of “free-writing prospectuses” or materials, **8B:40, 8B:42, 8B:50**
- Final rules, overview, **8B:1**
- Form F-2, elimination of, **8B:68**
- Form F-3
 - Automatic shelf registration for well-known seasoned issuers, above
 - Changes, **8B:60**
 - Foreign private issuers of public offerings, **8:4 (Form), 8:5 (Form)**
- Form S-2, elimination of, **8B:68**
- Form S-3
 - Automatic shelf registration for well-known seasoned issuers, above
 - Changes, **8B:60**
- Forward-looking information. See Safe harbors, below
- “Free-writing prospectuses”
 - Generally, **8B:26 et seq.**
 - Conditions for permitted use, **8B:31, 8B:33, 8B:34**
 - Eligibility, **8B:29, 8B:30**
 - Filing, **8B:40, 8B:42, 8B:50**
 - Global currency-linked securities, **8B:28.50 (Form)**

OFFERING REFORM—Cont'd

- “Free-writing prospectuses”—Cont'd
 - Immaterial or unintentional failures to file “free writing” materials, below
 - Information in, **8B:35**
 - Issuer, Rule 433, **8B:40.50**
 - Legends, below
 - Permissible use of, **8B:26 to 8B:31**
 - Rule 433, after filing registration statement under, **8B:28**
 - Seasoned issuers and well-known seasoned issuers, **8B:34**
- “Graphic communication,” defined, **8B:9**
- “Gun-jumping provisions,” **8B:8**
- Historical information on issuer web site, **8B:47**
- Immaterial or unintentional failures to file “free-writing” materials
 - Generally, **8B:42**
 - Legends, cure for failure to include, **8B:38**
- Immediate takedowns from shelf registration statement filed under Rule 415(a)(1)(x), **8B:59**
- Incorporation by reference, unseasoned and non-reporting issuers
 - Generally, **8B:66**
 - Elimination of Forms S-2 and F-2, **8B:68**
 - Procedural requirements, **8B:67**
- Information in prospectus, “Free-writing prospectuses,” **8B:35**
- Internet
 - See also entries beginning “Electronic,” above
 - Communication on web sites, and other electronic issues, generally, **8B:46**
 - Historical information on issuer web site, **8B:47**
- Issuer, Rule 433, “Free-writing prospectuses,” **8B:40.50**
- Legends, free-writing prospectuses
 - Generally, **8B:37**
 - Failure to include unintentionally or immaterially, cure for, **8B:38**

OFFERING REFORM—Cont'd

Legends, free-writing prospectuses
—Cont'd
Impermissible legends or disclaimers,
8B:39

Liability issues, **8B:52 to 8B:54**

Liberalization of communication rules,
generally, **8B:8 to 8B:51**

Limitations. See Restrictions, below

Media publications or broadcasts

Generally, **8B:48**

Free-writing prospectuses, filing,
8B:50

Rules 164 and 433, **8B:49**

Non-reporting issuers

Exception, regularly released factual
business information, **8B:17**

Free writing prospectus, conditions to
permitted use, **8B:33**

Incorporation by reference, above

Regularly released factual business
information. See Non-reporting
issuer's regularly released
factual business information,
below

Ongoing communication permitted dur-
ing offering, **8B:11**

Permitted pre-filing offers for well-
known seasoned issuers, **8B:19**

Prefiling offers

Exemption, **8B:20**

30-day bright-line exclusion from
prohibition on, **8B:18**

Prospectus delivery reform

Generally, **8B:32**

Access equals delivery model, Rule
172, **8B:70**

Prior requirements, **8B:69**

Rule 153, **8B:73**

Rule 172, **8B:70, 8B:72**

Rule 174, **8B:74**

Prospectuses

Delivery reform. See Prospectus
delivery reform, above

“Free-writing prospectuses,” above

Rule Securities Act § 10 prospectus
requirement, safe harbor for
limited public notices after issuer

OFFERING REFORM—Cont'd

Prospectuses—Cont'd
files registration statement,
8B:24

Record retention, **8B:43**

Registration rights agreement for shelf
offering by well-known seasoned
issuers (WKSI), **8B:65.80**

Registration rules and amendments

Generally, **8B:55 et seq.**

Incorporation by reference, above

Limitation on amount of securities
eliminated, Rule 415 amend-
ments, **8B:58**

Procedures, overview, means for
providing information, **8B:57**

Shelf registration, below

Regulation FD, interaction of new com-
munications proposals and rules
with, **8B:51**

Relaxation of current provisions, **8B:21**

Reports. Non-reporting issuers, above

Restrictions

Communications. See entries
throughout this group

Elimination of limitation on amount
of securities registered, **8B:58**

Relaxation of restrictions on written
offering-related communications,
8B:21

Safe harbor for limited public notices
after issuer files registration
statement; Rule 134, **8B:22 to
8B:25**

Rule 134 safe harbor. See Safe harbors,
below

Rule 153, prospectus delivery reforms,
8B:73

Rule 159

Relationship to Securities Act
§ 12(a)(2) and § 17(a)(2), Sec-
tion 11 liability, **8B:54**

Time of sale, information conveyed
by, liability issues, **8B:52**

Rule 164, media publications,
applicability of Rules 164 and 433,
8B:49

Rule 168 safe harbor. See Safe harbors,
below

INDEX

OFFERING REFORM—Cont'd

- Rule 172, prospectus delivery reform, **8B:70**
- Rule 173, prospectus delivery reform, **8B:71**
- Rule 408, amendment, **8B:36**
- Rule 412, modified or superseded information, liability issues, **8B:53**
- Rule 415(a)(1)(x), immediate takedowns from shelf registration statement filed under, **8B:59**
- Rule 415 amendments, elimination of limitation on amount of securities registered, **8B:58**
- Rule 433
 - Free-writing prospectuses, **8B:28**, **8B:28.50 (Form)**
 - Issuer, **8B:40.50**
 - Media publications, applicability of Rules 164 and 433, **8B:49**
- Safe harbors
 - Factual business information, **8B:13**
 - Forward-looking information. Rule 168 safe harbor, below in this group
 - Limited public notices after issuer files registration statement; Rule 134, **8B:22 to 8B:25**
 - Rule 134 safe harbor, limited public notices after issuer files registration statement, **8B:22 to 8B:25**
 - Rule 168 safe harbor
 - Factual business information, **8B:13**
 - Forward-looking information
 - Generally, **8B:14**
 - Exclusion for offering-related information, **8B:16**
 - Regularly released information, **8B:15**
- Sale time, information conveyed by. See Time of sale, information conveyed by, liability issues, below
- Securities Act § 10 prospectus requirement, safe harbor for limited public notices after issuer files registration statement, **8B:24**
- Securities Act § 12(a)(2), liability under, **8B:54**

OFFERING REFORM—Cont'd

- Securities Act § 17(a)(2), liability under, **8B:54**
- Securities Act registration rules. See Registration rules and amendments, above
- Shelf registration
 - Automatic shelf registration, above
 - Changes, Securities Act Rules and amendments, **8B:56**
 - Immediate takedowns from statement filed under Rule 415(a)(1)(x), **8B:59**
- Time of sale, information conveyed by, liability issues
 - Modified or superseded information; Rules 412 and 430B, **8B:53**
 - Rule 159, **8B:52**
- Unseasoned issuers
 - Free writing prospectus, conditions to permitted use, **8B:33**
 - Incorporation by reference, above
- Web sites and other electronic issues. See Internet, above
- Well-known seasoned issuers
 - Generally, **8B:2**
 - Automatic shelf registration for well-known seasoned issuers, above
 - Definition, **8B:3**, **8B:4**
 - “Free-writing prospectuses,” **8B:34**
 - Market capitalization threshold, **8B:4**
 - Permitted pre-filing offers for, **8B:19**
 - Registration rights agreement for shelf offering by WKSI, **8B:65.80**
 - Timing of determination of status, **8B:5**
- Written communications, generally, **8B:9 et seq.**

OFFERING STATEMENTS

- Crowdfunding, **1:97 (Form)**
- Regulation A exempt offerings, proposed regulation A+, **1:39.20 (Form)**

OIL, NATURAL GAS, OR MINERALS

- SEC Corporate Finance Division FAQs regarding disclosure of payments

OIL, NATURAL GAS, OR MINERALS

—**Cont'd**

by resource extraction issuers,
16:12.60 (Form)

OPINIONS OF COUNSEL

Generally, **5:39**

Employee incentive compensation, legal
opinion to transfer agent, **13:41**
(Form)

Issuer's counsel's opinion letter
Legality of the securities being
registered, **5:38 (Form)**

Tax matters, **5:38.50 (Form)**

Limited offerings. See Limited offerings
(this index)

Obligations of publicly-held company,
memo to management on, **5:42**,
5:42 (Form)

Resales of restricted securities to quali-
fied institutional buyers under Rule
144A, opinion of issuer's counsel,
11:18 (Form)

SEC Staff Legal Bulletin No. 19 (CF),
legality and tax opinions in
registered offerings, **5:39.50**

Underwriter's counsel opinion letter,
5:40 (Form)

Warrant agreement, **5:41 (Form)**

OPTIONS AND OPTION PLANS

Brokerage services. See Brokerage Ser-
vices (this index)

Employee incentive compensation. See
Employee Incentive Compensation
(this index)

Executive compensation. See Executive
Compensation Disclosure (this
index)

Resales of securities issued in non-pub-
lic offerings, Rule 144 amendments
of 2007, **2:11.13**

ORDERS

Derivative securities transactions,
domestic relations orders, **14:146**

Effectiveness of registration, **5:17**
(Form)

Form S-3 registration offerings

Order declaring registration statement
effective, **7:25 (Form)**

OTHER COMPENSATION

Executive compensation disclosure,
Summary Compensation Table,
15:11

**OVERVIEW OF FORMS USED IN
PUBLIC OFFERINGS**

Generally, **3:30**

Letter of intent, **3:31 (Form)**

PARTNERSHIPS, LIMITED

See Limited Partnerships (this index)

PENSION BENEFITS TABLE

Executive compensation disclosure,
15:14

“PIPE” TRANSACTIONS

See Securities Exchange Act of 1934,
Filings Under (this index)

PLAIN ENGLISH

Executive compensation disclosure,
15:26

Form S-1. See Form S-1 Registration
Offerings (this index)

Investment adviser Form ADV,
disclosure items, **12:1.30 (Form)**

Prospectus, Form S-1 registration offer-
ings, **4:2 to 4:8**

PLEGDED SECURITIES

Resales of securities issued in non-pub-
lic offerings, Rule 144 amendments
of 2007, **2:11.14**

POWER OF ATTORNEY

Generally, **5:4**

Certificate of attorney-in-fact for selling
shareholder, **5:34 (Form)**

Interstellar Hydroponics, Inc., **5:6**
(Form)

Investment adviser

Full power of attorney, **12:29 (Form)**

Limited power of attorney, **12:30**
(Form)

Issuer's, **5:5 (Form)**

Selling shareholder

Certificate of attorney-in-fact for,
5:34 (Form)

Form S-2 registration, **6:37 (Form)**

Form S-3 registration, **7:9 (Form)**

INDEX

POWER OF ATTORNEY—Cont'd

- Selling shareholder—Cont'd
 - Interstellar Hydroponics, Inc., **5:6 (Form)**
- Underwriting syndicate members, **6:42 (Form)**

PRELIMINARY PUBLIC INFORMATION

- Memorandum to management, **3:36, 3:37 (Form)**
- Post-filing press releases, **3:34, 3:35 (Form)**
- Pre-filing press releases, **3:32, 3:33 (Form)**

PRESENTATION OF DISCLOSURE

- Sarbanes-Oxley Act, mandatory disclosure in MD&A of “off-balance sheet” arrangements, **4:87**

PRESS RELEASE

- SEC ownership modernization, **14:192**
- SEC ownership rules, **14:192**
- Securities exchange act of 1934, filings under, **14:192**

PREVIOUSLY ISSUED FINANCIAL STATEMENTS

- Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:58**

PRICING

- Authorization of public offering, price, warrants, etc., and filing of final amendment (pricing) to registration statement, **4:48 (Form)**
- Corporate resolution, **4:48 (Form)**
- Form S-1 registration
 - Final pricing amendment, **4:48 (Form)**
 - Pricing amendment, **5:16 (Form)**
 - Transmittal letter of amendment to SEC, **5:14 (Form)**
- Form S-3 registration, minutes of board of directors Pricing committee setting terms of notes, **7:32 (Form)**
- Transmittals to SEC
 - Pricing amendment, **5:16 (Form)**
 - Rule 424(a), pursuant to, **5:14 (Form)**

PRIVATE INVESTMENT IN PUBLIC EQUITIES (“PIPE”) TRANSACTIONS

- See Securities Exchange Act of 1934, Filings Under (this index)

PRIVATE SECURITIES LITIGATION REFORM ACT (PSLRA) OF 1995

- Safe harbor. See Safe Harbor under Private Securities Litigation Reform Act (PSLRA) of 1995 (this index)

PROMOTERS

- Executive compensation disclosure, Regulation S-K Item 404, SEC guidance, **15:20.50**

PROMOTIONAL SHARES

- Form S-1 registration offerings, **4:20**

PROSPECTUS

- Form S-1 registration offerings
 - Clear writing in entire prospectus, **4:3**
 - Plain english, prospectus, **4:2 to 4:8**
- Form S-2 Registration of Public Offerings of Stock
 - Final prospectus
 - Form, **6:30 (Form)**
 - Letter to NASD transmitting copies of registration statement and preliminary prospectus, **6:38 (Form)**
- Prospectus inside front and outside back cover pages, **6:7**
- Form S-3 registration offerings, final prospectus provision, **7:28 (Form)**
- Form S-3 Registration of Public Offerings of Stock
 - Final prospectus
 - Capitalization provision, **7:28 (Form)**
 - Cover page, **7:26 (Form)**
 - Letter to NASD transmitting copies, **7:3 (Form)**
 - Letter to NASD transmitting final form of, **7:39 (Form)**
 - Summary historical and pro forma financial information, **7:27 (Form)**

PROSPECTUS—Cont'd

- Form S-3 Registration of Public Offerings of Stock—Cont'd
 - Final prospectus—Cont'd
 - Underwriting provision, **7:29 (Form)**
 - Letter to NASD transmitting
 - Final form of prospectus, **7:39 (Form)**
 - Final prospectus copies, **7:3 (Form)**
 - Letter to SEC transmitting
 - Changed prospectus (Rule 424(a)), **7:18 (Form)**
- Form S-8 registration statement
 - Part 1 - Prospectus, **13:37 (Form)**
 - Prospectus, Form S-8, **7:50 (Form)**
- Form SB-1 and Form SB-2, small business issuers
 - Preliminary prospectus, **9:13 (Form)**
 - Prospectus, **9:14 (Form), 9:32 (Form)**
 - Summary, prospectus, **9:14 (Form)**
- Form U-7 disclosure statement
 - Disclosure document, **10:1**
 - Prospectus-type offering under Rule 504, **10:3 (Form)**
- Further SEC correspondence, transmittal letter to SEC, Rule 424(b) prospectus, **5:15 (Form)**
- Internet and the electronic public offering, linking preliminary prospectus to unified materials, **3:25**
- Offering Reform (this index)
- Rule 504 exemption, Form U-7 disclosure statement, **10:3 (Form)**
- Small business issuers, Forms SB-1 and SB-2
 - Preliminary prospectus, **9:13 (Form)**
 - Prospectus, **9:14 (Form), 9:32 (Form)**
 - Summary, prospectus, **9:14 (Form)**
- Transmittal letter to SEC, Rule 424(b) prospectus, **5:15 (Form)**

PROXY STATEMENTS

- Generally, **14:157**
- Accelerated reporting of stockholder votes, **14:159**

PROXY STATEMENTS—Cont'd

- Compensation Discussion and Analysis (CD&A), **15:2, 15:3**
- Contested elections, timing of filings, **14:161**
- Definitive proxy statement, **14:175 (Form), 14:177 (Form)**
- Disclosure enhancements, **14:158, 14:159**
- Distribution of proxy materials to nominee shareholders
 - Generally, **14:163**
 - Requests for shareholder lists:
 - “Divulge or mail,” **14:164**
- Enhanced proxy disclosure, **14:172**
- Executive compensation disclosure, **15:37**
- Forms
 - Definitive proxy statement, **14:175 (Form), 14:177 (Form)**
 - Nonmanagement revised preliminary proxy soliciting materials, **14:174 (Form)**
 - Special meeting, preliminary proxy statement for, **14:176 (Form)**
- Governance and executive compensation, **14:158**
- Hedging practices, new item 407(i) of Reg. S-K, election of new directors, **14:173**
- Nonmanagement revised preliminary proxy soliciting materials, **14:174 (Form)**
- Shareholder proposals
 - Generally, **14:165**
 - Eligibility to submit, **14:166, 14:167**
 - Exclusion of proposals, **14:171**
 - Format of proposals, **14:169**
 - Proof of ownership, **14:167**
 - Rule 14a-8, eligibility to submit, **14:167**
 - SEC staff guidance, eligibility to submit, **14:167**
 - Staff Legal Bulletin No. 14H, **14:167.30**
 - Staff Legal Bulletin No. 14L, **14:167.70**
 - Staff Legal Bulletin No. 14M, **14:167.90**

INDEX

PROXY STATEMENTS—Cont'd

- Shareholder proposals—Cont'd
 - Timing of submission, **14:168**
 - Where issuers can exclude proposals, **14:170**
- Small business issuers (SBIs), **14:160**
- Special meeting, preliminary proxy statement for, **14:176 (Form)**
- Timing of filings
 - Contested elections, **14:161**
 - Shareholder proposals, **14:168**
 - Uncontested elections, **14:162**
- Uncontested elections, timing of filings, **14:162**

PUBLIC EQUITIES, PRIVATE INVESTMENT IN

- See Securities Exchange Act of 1934, Filings Under (this index)

PUBLIC OFFERINGS OF STOCK

- Generally, **8:1 to 8:6**

QUALIFIED INSTITUTIONAL BUYERS

- See Resales of Restricted Securities to Qualified Institutional Buyers under Rule 144A (this index)

QUARTERLY REPORTS

- Certification. See Certification of Quarterly and Annual Reports by U.S. Issuers (this index)

QUESTIONNAIRES

- Generally, **3:49**
- Assurances of investor suitability, limited offerings, Regulations D and A
 - Investor questionnaire, **1:48 (Form), 1:48.50 (Form)**
 - Purchaser representative questionnaire, **1:52 (Form)**
- Form S-1 registration offerings
 - Officers, directors, and selling shareholders, **3:52 (Form)**
 - Officers and directors, **3:51 (Form)**
 - Public offering of ordinary shares, **3:53 (Form)**
- Resales of securities, seller's representations, **2:20 (Form)**
- Underwriter's, **3:50 (Form)**

QUESTIONNAIRES—Cont'd

- Form S-2 registration offerings
 - Officer and director, **6:35 (Form)**
 - Underwriters', **6:43 (Form)**
- Investor suitability, **1:48 (Form), 1:48.50 (Form)**
- Limited offerings, Regulations D and A
 - Assurances of investor suitability, above
 - Investor suitability, **1:48 (Form), 1:48.50 (Form)**
 - Representative purchaser questionnaire, **1:52 (Form)**
- Officers, directors, and selling shareholders, **3:52 (Form)**
- Officers and directors
 - Form S-1 registration offerings, **3:51 (Form), 3:52 (Form)**
 - Form S-2 registration offerings, **6:35 (Form)**
- Public offering of ordinary shares, **3:53 (Form)**
- Representative purchaser questionnaire, **1:52 (Form)**
- Resales of securities, seller's representations, **2:20 (Form)**
- Selling shareholders, Form S-1 registration offerings, **3:52 (Form)**
- Underwriters
 - Form S-1 registration offerings, **3:50 (Form)**
 - Form S-2 Registration of Public Offerings of Stock, **6:43 (Form)**

REAL ESTATE INVESTMENT TRUSTS

- Form S-11 registration, non-accelerated filer, **7:57 (Form)**
- SEC Corporate Finance Division Staff observations regarding disclosures of non-traded REITs, **7:58**

RECEIPTS

- Disclosure documents pursuant to Rule 206(4)-3, client's acknowledgment of receipt of, **12:25 (Form)**
- Form S-1 registration of public offerings, cross receipts closing documents, **5:32 (Form)**

RECORD RETENTION

- Investment adviser agreement, **12:31 (Form)**
- Offering reform, **8B:43**

REDEMPTION

- Right to force redemption, limited offerings preferred stock, **1:75**

REFORM

- Offering Reform (this index)

REGISTRAR AND TRANSFER AGENT

- Certificate, **5:33 (Form)**
- Instructions to, **5:37 (Form)**

REGISTRATION RIGHTS AGREEMENT

- Offering reform, shelf offering by WKSI, **8B:65.80**

REGISTRATION STATEMENTS

- Crowdfunding, **1:98 to 1:100**
- Cybersecurity risks, disclosure of, **16:9.20**
- Foreign private issuers, **1A:5 (Form)**
- Offering Reform (this index)
- Voluntary draft
 - FAQs, submission, updated on July 7, 2024, **4:57**
 - Nonpublic review, IPOs, **4:56**

REGULATION 13D-G REPORTING UNDER SEC ACT OF 1934

- Agreement to vote shares, reporting (Schedule 13D), **14:190 (Form)**
- Change in existing shareholder's intentions, reporting (Schedule 13D), **14:191 (Form)**
- Intentions of existing shareholder, reporting change in (Schedule 13D), **14:191 (Form)**
- Vote shares, reporting agreement to (Schedule 13D), **14:190 (Form)**

REGULATION A

- Amendments to, small entity compliance guides, **9:46**

REGULATION A EXEMPT OFFERINGS

- Regulation A+, **1:39.10 to 1:39.60**

REGULATION A EXEMPT OFFERINGS—Cont'd

- Small Company Offerings Registration Form (SCOR) Form U-7, **10:1.70 (Form)**

REGULATION D

- Rule 504, small entity compliance guides, **9:40**

REGULATION FD AND OFFERING OF SECURITIES BY REPORTING COMPANIES

- Generally, **6:8**
- Anti-fraud liability, **6:12**
- Confidentiality agreements, **6:15**
- Exemption for registered offerings, **6:9**
- Issuers engaged in unregistered offerings, **6:14**
- Materiality, **6:11**
- Methods of public disclosure, **6:13, 6:13.50**
- Offering reform, interaction of communications proposals and rules with, **8B:51**
- Planning disclosure of material information, **6:16**
- SEC Staff's interpretations regarding Regulation FD, **6:13.50, 6:16.50**
- Substantive provisions, **6:10**
- Web sites, SEC Interpretative Release and Regulation FD, **6:13.50**

REGULATION S

- Minutes of board of directors of foreign issuer authorizing public offering in U.S., **6:34.60 (Form)**
- Resales of restricted securities to qualified institutional buyers under Rule 144A, **11:12**

REGULATION S-B

- Securities Exchange Act of 1934 filings, amendments to Item 601, 2004 amendments to Form 8-K, **14:67**

REGULATION S-K

- Asset-backed securities, Dodd-Frank Act requirements, **8C:6**
- Climate change disclosure
 - Item 101, compliance costs, **16:2**

INDEX

REGULATION S-K—Cont'd

- Climate change disclosure—Cont'd
 - Item 103, environmental litigation, **16:3**
 - Item 103, environmental matters in MD&A, **16:4**
- Dodd-Frank Act requirements for asset-backed securities, **8C:6**
- Executive Compensation Disclosure (this index)
- FAST Act modernization and simplification of, **9:36**
- Modernization of, Items 101, 102, and 105, **16:15**
- New item 407(i), hedging practices, policies in proxy statements, election of new directors, **14:173**
- Revision under Dodd-Frank Act, **8C:6**
- Securities Exchange Act of 1934 filings, amendments to Item 601, 2004 amendments to Form 8-K, **14:67**

RELATED PERSON TRANSACTIONS

- Executive Compensation Disclosure (this index)

REPORTS AND REPORTING

- Annual Reports (this index)
- Asset-backed securities, Dodd-Frank Act disclosure
 - Issuer distribution report, form 10-D, **8C:15 (Form)**
 - Securitizer report, form ABS-15G, **8C:8 (Form)**
- Certification. See Certification of Quarterly and Annual Reports by U.S. Issuers (this index)
- Conflict minerals disclosure reports, **16:11**
- Executive compensation disclosure, Compensation Committee, **15:5**
- Form 17-C, resolution of board of directors of foreign issuer authorizing U.S. initial private offering, **6:34.50 (Form)**
- Form S-1 registration offerings, availability or incorporation of 1934 Act reports, **4:7**
- Form S-3 registration offerings, letter to SEC transmitting report on Form 10-C, **7:12 (Form)**

REPORTS AND REPORTING—Cont'd

- Form S-8 registration statement, reporting companies, **13:36 (Form)**
- Insiders, reporting of performance fee arrangements, **14:133**
- Insiders under Section 16(a), reporting pecuniary interests transactions, **14:131**
- Limited offerings, Regulations D and A Information requirements (Rule 502)
 - Nonreporting companies, **1:18**
 - Reporting companies, **1:19**
- Limited partnerships insiders, reporting pecuniary interests transactions, **14:130**
- NASD matters, report of issuer of securities quoted on NASDAQ (Form 10-C), **5:29 (Form)**
- Offering Reform (this index)
- Regulation A exempt offerings
 - Generally, **1:39.95**
 - Proposed regulation A+, **1:39.30 to 1:39.60 (Forms)**
- Regulation FD. See Regulation FD and Offering of Securities by Reporting Companies (this index)
- Resales of securities issued in non-public offerings, filing, Rule 144 amendments of 2007, **2:11.8**
- Sarbanes-Oxley Act. See Sarbanes-Oxley Act (this index)
- Securities Exchange Act of 1934. See Securities Exchange Act of 1934, Filings Under (this index)

REPRESENTATIVE PURCHASER

- See Limited offerings, Regulations D and A (this index)

RESALES OF RESTRICTED SECURITIES TO QUALIFIED INSTITUTIONAL BUYERS UNDER RULE 144A

- Generally, **11:1**
- Amendments to Rule 144, **11:11**
- Bibliography, Rule 144A, **11:15**
- Blue sky considerations, **11:13**
- Collateral developments
 - Generally, **11:9**
 - Amendments to Rule 144, **11:11**

**RESALES OF RESTRICTED
SECURITIES TO QUALIFIED
INSTITUTIONAL BUYERS
UNDER RULE 144A—Cont'd**

- Collateral developments—Cont'd
 - Regulation S, **11:12**
 - Regulation T arranging versus extension of credit issue, **11:10**
- Definitions
 - Qualified institutional buyer, **11:3 to 11:4**
 - Reasonable belief, **11:4**
- Disclaimer for disclosures under Rule 144A(d)(4), **11:22 (Form)**
- Fiscal agency agreement, selected provisions, **11:17 (Form)**
- Fungibility, **11:5**
- Information requirement, **11:6**
- Issuer's agreement with broker-dealer for underwriting offering, selected provisions, **11:20 (Form)**
- Memorandum, issuer's sale to qualified institutional buyers, **11:19 (Form)**
- NASD's portal system, **11:14**
- Notice to buyer, **11:7**
- Offering circular under Rule 144A, example, **11:24 (Form)**
- Operation of Rule 144A, **11:2 to 11:7**
- Opinion of issuer's counsel, **11:18 (Form)**
- Practice guide, primary offerings contemplating Rule 144A resales
 - Generally, **11:16**
 - Disclaimer for disclosures under Rule 144A(d)(4), **11:22 (Form)**
 - Fiscal agency agreement, selected provisions, **11:17 (Form)**
 - Issuer's agreement with broker-dealer for underwriting offering, selected provisions, **11:20 (Form)**
 - Memorandum, issuer's sale to qualified institutional buyers, **11:19 (Form)**
 - Offering circular under Rule 144A, example, **11:24 (Form)**
 - Opinion of issuer's counsel, **11:18 (Form)**
 - Purchase agreement for direct sale of securities to limited number of

**RESALES OF RESTRICTED
SECURITIES TO QUALIFIED
INSTITUTIONAL BUYERS
UNDER RULE 144A—Cont'd**

- Practice guide, primary offerings contemplating Rule 144A resales—Cont'd
 - investors, selected provisions, **11:23 (Form)**
 - Representation letter for accredited investors who are not qualified institutional buyers, **11:21 (Form)**
 - Purchase agreement for direct sale of securities to limited number of investors, selected provisions, **11:23 (Form)**
 - Reasonable belief, **11:4**
 - Regulation S, **11:12**
 - Regulation T arranging versus extension of credit issue, **11:10**
 - Relationship to Section 4(2) and Regulation D nonpublic offerings, **11:8**
 - Representation letter for accredited investors who are not qualified institutional buyers, **11:21 (Form)**
- RESALES OF SECURITIES ISSUED
IN NON-PUBLIC OFFERINGS**
- Affiliates, resales by
 - Debt securities, Rule 144 amendments of 2007, **2:11.7**
 - Form 144 filing thresholds, Rule 144 amendments of 2007, **2:11.8**
 - Manner of sale requirements applicable, Rule 144 amendments of 2007, **2:11.6**
 - Aggregation of pledged securities, Rule 144 amendments of 2007, **2:11.14**
 - Amendments to Rule 144. See Rule 144 amendments of 2007, below
 - Amendments to Rule 145, **2:12**
 - Bibliography and research guide, SEC releases, **2:10**
 - Cashless exercise of options and warrants, Rule 144 amendments of 2007, **2:11.13**
 - Conversions and exchanges of securities, Rule 144 amendments of 2007, **2:11.12**

INDEX

RESALES OF SECURITIES ISSUED IN NON-PUBLIC OFFERINGS

—Cont'd

- Debt securities, resales by affiliates, Rule 144 amendments of 2007, **2:11.7**
- Exchanges of securities, Rule 144 amendments of 2007, **2:11.12**
- Non-reporting shell companies, treatment of securities issued by, Rule 144 amendments of 2007, **2:11.15**
- Notice of proposed sale of securities (Form 144)
 - Generally, **2:29**
 - Form, **2:31 (Form)**
 - Transmittal letter, **2:30 (Form)**
- Opinions of counsel, use of
 - Generally, **2:24**
 - Affiliate selling control and restricted securities, **2:27 (Form)**
 - Affiliate selling control securities, **2:26 (Form)**
 - Nonaffiliate selling restricted securities, **2:25 (Form)**
 - Transfer agent, letter from issuer's counsel to, **2:28 (Form)**
- Options, cashless exercise, Rule 144 amendments of 2007, **2:11.13**
- Pledged securities, aggregation, Rule 144 amendments of 2007, **2:11.14**
- Practice guide, reselling in compliance with Rule 144
 - Generally, **2:13**
 - Checklist, Rule 144 information, **2:16 (Form)**
 - Current public information covenants, **2:15 (Form)**
 - Investor representations, warranties, and covenants, **2:14 (Form)**
 - Request to issuer for confirmation current information publicly available, **2:17 (Form)**
 - Response to request to issuer for confirmation current information publicly available, **2:18 (Form)**
- Removal of restrictive legends on Rule 144(k) stock certificates
 - Generally, **2:32**
 - Issuer's letter to transfer agent, removal of restrictive legends

RESALES OF SECURITIES ISSUED IN NON-PUBLIC OFFERINGS

—Cont'd

- Removal of restrictive legends on Rule 144(k) stock certificates—Cont'd and stop transfer instructions, **2:35 (Form)**
- Request to issuer to remove legends, **2:33 (Form)**
- Shareholder representation letter, **2:34 (Form)**
- Reorganization into holding company structure, Rule 144 amendments of 2007, **2:11.11**
- Reporting shell companies, Rule 144 amendments of 2007, **2:11.15**
- Representations from security holders relying on Rule 10b5-1(c), Rule 144 amendments of 2007, **2:11.16**
- Restricted and control securities under Section 4(1) exemption
 - Generally, **2:1**
 - Non-Rule 144 sales, **2:9**
- Rule 144
 - Generally, **2:2**
 - Amendments. See Rule 144 amendments of 2007, below
 - Current public information, **2:3**
 - Holding period, **2:4**
 - Manner of sale, **2:6**
 - Non-affiliates' sales of restricted securities after two years, Rule 144(k), **2:8**
 - Notice of proposed sale, **2:7**
 - Sales outside Rule 144, **2:9**
 - Volume limitations, **2:5**
 - Rule 144(k), non-affiliates' sales of restricted securities after two years, **2:8**
- Rule 10b5-1(c), representations from security holders, Rule 144 amendments of 2007, **2:11.16**
- Rule 144
 - Restricted and control securities under Section 4(1) exemption, above 2007 amendments. See Rule 144 amendments of 2007, below
- Rule 144 amendments of 2007
 - Generally, **2:11**

**RESALES OF SECURITIES ISSUED
IN NON-PUBLIC OFFERINGS****—Cont'd**

- Rule 144 amendments of 2007—Cont'd
- Aggregation of pledged securities, **2:11.14**
- Background, **2:11.2**
- Cashless exercise of options and warrants, **2:11.13**
- Codification of staff positions, **2:11.9 to 2:11.16**
- Conversions of securities, tacking holding periods, **2:11.12**
- Debt securities, resales by affiliates, conditions, **2:11.7**
- Discussion of final amendments, **2:11.3**
- Exchanges of securities, tacking holding periods, **2:11.12**
- Form 144 filing thresholds, increase for affiliates, **2:11.8**
- Holding periods, **2:11.5, 2:11.11, 2:11.12**
- Manner of sale, resales by affiliates, **2:11.6**
- Preliminary note, simplification, **2:11.4**
- Reorganization into holding company structure, tacking holding periods, **2:11.11**
- Representations required from security holders relying on Rule 10b5-1(c), **2:11.16**
- Resales by affiliates, manner of sale requirements, **2:11.6**
- Securities Act Section 4(6), securities acquired under as restricted securities, **2:11.10**
- Shell companies, treatment of securities issued by, **2:11.15**
- Simplification of preliminary note and text of Rule, **2:11.4**
- Summary, **2:11.1**
- Tacking holding periods, **2:11.11, 2:11.12**
- Text of Rule, simplification, **2:11.4**
- Rule 145 amendments, **2:12**
- SEC releases, bibliography and research guide, **2:10**

**RESALES OF SECURITIES ISSUED
IN NON-PUBLIC OFFERINGS****—Cont'd**

- Securities Act Section 4(6), securities acquired under as restricted securities, Rule 144 amendments of 2007, **2:11.10**
- Seller's representations establishing factual predicate for Rule 144 sale
- Generally, **2:19**
- Broker's representation letter, **2:22 (Form)**
- Market maker representation letter, **2:23 (Form)**
- Seller questionnaire, **2:20 (Form)**
- Seller representation letter, **2:21 (Form)**
- Shell company securities, Rule 144 amendments of 2007, **2:11.15**
- Warrants, cashless exercise, Rule 144 amendments of 2007, **2:11.13**

RESEARCH ANALYSTS

- SEC Division of Trading and Markets staff guidance, FAQs, **1:93**

RESEARCH GUIDES

- See Bibliography and Research Guides (this index)

RESOURCE EXTRACTION ISSUERS

- SEC Corporate Finance Division FAQs regarding disclosure of payments by, **16:12.60 (Form)**

RESTATED INVESTORS' RIGHTS

- Limited offering agreement, amended and restated investors' rights agreement, **1:82 (Form)**

**RESULTS OF OPERATIONS AND
FINANCIAL CONDITIONS**

- Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:47**

RETAINED INTERESTS

- Sarbanes-Oxley Act, mandatory disclosure in MD&A of "off-balance sheet" arrangements, **14:81**

REVIEW BY ISSUER

- Dodd-Frank Act requirements for asset-backed securities, **8C:2**

INDEX

RIGHTS OF SECURITY HOLDERS

Securities Exchange Act of 1934 filings, material modifications, 2004 amendments to Form 8-K, **14:55**

RISK FACTORS

Climate change disclosure, **16:7, 16:8**
Sample letter to companies, **16:8.50**
Cybersecurity, Division of Corporate Finance: SEC Disclosure Guidance, **16:9**
Form S-1 registration offerings, **4:34 (Form)**

ROAD SHOWS

Offering reform, **8B:44, 8B:45**

RULE 10B-5

Securities Exchange Act of 1934 filings, safe harbor, 2004 amendments to Form 8-K, **14:63**

RULE 10B5-1(C)

Resales of securities issued in non-public offerings, Rule 144 amendments of 2007, **2:11.16**

RULE 16A-3

Securities Exchange Act of 1934 filings, amendments to Rule, **14:150**

RULE 134 SAFE HARBOR

Offering Reform (this index)

RULE 144

Amendments to Rule 144
Resales of restricted securities to qualified institutional buyers under Rule 144A, **11:11**
Resales of Securities Issued in Non-Public Offerings (this index)
Resales of Securities Issued in Non-Public Offerings (this index)
Reselling securities in compliance with Rule 144, checklist, **2:16 (Form)**
SEC Staff Compliance and Disclosure Interpretations, Securities Act Rules, updated on Nov 20,2023, **2:10.70**
SEC Staff interpretation, **2:10.50**
Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:65**

RULE 144—Cont'd

2004 amendments to Form 8-K, **14:65**
2007 amendments. See Resales of Securities Issued in Non-Public Offerings (this index)

RULE 144A

See Resales of Restricted Securities to Qualified Institutional Buyers under Rule 144A (this index)

RULE 147

Compliance and disclosure interpretations (C&DIs), **1:31.70**

RULE 147A

Compliance and disclosure interpretations (C&DIs), **1:31.70**

RULE 153

Offering reform, prospectus delivery, **8B:73**

RULE 159

Offering Reform (this index)

RULE 164

Offering reform, media publications or broadcasts, **8B:49**

RULE 168 SAFE HARBOR

Offering Reform (this index)

RULE 172

Offering reform, prospectus delivery, **8B:70**

RULE 174

Prospectus delivery reform, **8B:74**

RULE 206(4)-3, INVESTMENT ADVISER DISCLOSURE MATTERS

Acknowledgment by client, receipt of disclosure documents pursuant to Rule 206(4)-3, **12:25 (Form)**

Disclosure statement of solicitor, required by Investment Advisers Act of 1940 and Rule 206(4)-3, **12:24 (Form)**

RULE 408

Offering reform, amendment to Rule, **8B:36**

RULE 412

Offering reform, modified or superseded information, liability issues, **8B:53**

RULE 415

Offering reform, elimination of limitation on amount of securities registered, **8B:58**

RULE 415 (a)(1)(x)

Offering reform
Immediate takedowns from shelf registration statement filed under Rule 415(a)(1)(x), **8B:59**

RULE 430B

Offering reform, modified or superseded information, liability, **8B:53**

RULE 433

Offering Reform (this index)

RULE 504 EXEMPTION

Form U-7 disclosure statement
Generally, **10:1**
Form, **10:2 (Form)**
Prospectus-type offering under Rule 504, **10:3 (Form)**
Subscription form, **10:4 (Form)**

RULE 506

Disqualification of felons and other bad actors, waiver, **1:31.50, 1:31.60**
Private placement exempt registration memorandum, **1:43.50**

RULE 701, EMPLOYEE INCENTIVE COMPENSATION

Exemption from registration under Rule 701, **13:42, 13:43 (Form)**

SAFE HARBOR FOR FORWARD-LOOKING STATEMENTS UNDER PRIVATE SECURITIES LITIGATION REFORM ACT OF 1995

Applicability, **4:41**
Defenses to liability, **4:43 to 4:45**
Definition of “forward-looking statement,” **4:39**
Financial statements prepared under GAAP, **4:42**

SAFE HARBOR FOR FORWARD-LOOKING STATEMENTS UNDER PRIVATE SECURITIES LITIGATION REFORM ACT OF 1995—Cont’d

Identification of “forward-looking statement,” **4:40**
Inapplicability of safe harbor, **4:41**
Use of, **4:15**

SAFE HARBORS

Electronic filings errors, safe harbor against, **3:7**
Executive compensation disclosure, Item 5.02(e), Form 8-K, **15:24**
Offering Reform (this index)
Private Securities Litigation Reform Act of 1995. See Safe Harbor for Forward-Looking Statements under Private Securities Litigation Reform Act of 1995 (this index)
Sarbanes-Oxley Act, safe harbor for forward-looking information, **14:90**
Securities Exchange Act of 1934 filings, Form 8-K and amendments to Form 8-K, **14:63**

SALARY COLUMNS

Executive compensation disclosure, Summary Compensation Table, **15:9**

SARBANES-OXLEY ACT (SOX)

Accelerated reporting required under Act, summary of 2002 rule changes to implement, **14:149**
Amendments to Management’s Discussion and Analysis (MD&A) rule (Rel. No. 33-8182) on earlier SEC statement, disclosure in MD&A of “off-balance sheet” arrangements, **14:88**
Certification of periodic reports under § 906. See Certification of Quarterly and Annual Reports by U.S. Issuers (this index)
Contingent interests in transferred assets, mandatory disclosure in MD&A of “off-balance sheet” arrangements, **14:81**
Contractual obligations, tabular disclosure of , “off-balance sheet”

INDEX

SARBANES-OXLEY ACT (SOX)

—Cont'd

- arrangements, **14:86**
- Derivative instruments indexed to stock, mandatory disclosure in MD&A of “off-balance sheet” arrangements, **14:82**
- Disclosure in MD&A (Management’s Discussion and Analysis) of “off-balance sheet” arrangements under Generally, **14:77 to 14:90**
- Amendments to MD&A rule (Rel. No. 33-8182) on earlier SEC statement, effect of, **14:88**
- Background of off-balance sheet disclosure rule, **14:78**
- Contractual obligations, tabular disclosure of, **14:86**
- Definition of “off-balance sheet arrangement,” **14:78 to 14:83**
- Derivative instruments indexed to stock, **14:82**
- Foreign private issuers, application to, **14:89**
- Forward-looking information, safe harbor for, **14:90**
- Guarantees, **14:80**
- Mandatory disclosure. See entries throughout this group
- Material facts disclosed, **14:85**
- Presentation of disclosure, **14:87**
- Retained or contingent interests in transferred assets, **14:81**
- Threshold of disclosure, **14:84**
- Variable interests that change with entity’s net asset values, **14:83**
- Foreign private issuers, mandatory disclosure in MD&A of “off-balance sheet” arrangements, **14:89**
- Form 8-K, 2004 amendments to, **14:70**
- Forward-looking information, safe harbor for, **14:90**
- Guarantees, disclosure in MD&A of “off-balance sheet” arrangements, **14:80**
- Management’s discussion and analysis (MD&A). See Disclosure in MD&A (Management’s Discussion and Analysis) of “off-balance sheet” arrangements, above

SARBANES-OXLEY ACT (SOX)

—Cont'd

- Mandatory disclosure. See Disclosure in MD&A of “off-balance sheet” arrangements, above
- Off-balance sheets. See Disclosure in MD&A (Management’s Discussion and Analysis) of “off-balance sheet” arrangements, above
- Presentation of disclosure, mandatory disclosure in MD&A of “off-balance sheet” arrangements, **14:87**
- Retained interests in transferred assets, mandatory disclosure in MD&A of “off-balance sheet” arrangements, **14:81**
- Safe harbor for forward-looking information, disclosure amendments, **14:90**
- Securities and Exchange Act of 1934 filings and reports. See entries throughout this heading
- Small Businesses, Section 404 A Guide for, **9:60**
- Summary of 2002 rule changes to implement accelerated reporting required under, **14:149**
- Threshold of disclosure, “off-balance sheet” arrangements, **14:84**
- 2004 amendments to Form 8-K, **14:70**
- Variable interests that change with entity’s net asset values, mandatory disclosure in MD&A of “off-balance sheet” arrangements, **14:83**

SCALED DISCLOSURE

- Executive compensation, smaller reporting companies, **15:36**

SCHEDULES 13-D AND 13D-G

- See also Regulation 13D-G reporting under SEC Act of 1934 (this index)
- Electronic filings under SEC’s EDGAR system, **3:10**

SCHEDULE 14A, ITEM 24

- Executive compensation disclosure, proxy statement, **15:37**

SEC CORRESPONDENCE

- Generally, **5:9**

SEC CORRESPONDENCE—Cont'd

- Comment letter of SEC, **5:10 (Form), 5:11 (Form)**
- Form SR, **5:18 (Form)**
- Nonpublic review, voluntary draft registration statements, **4:56**
- Order re effectiveness of registration, **5:17 (Form)**
- Pricing amendment, **5:16 (Form)**
- Request for acceleration, **5:13 (Form)**
- Response to SEC and supplemental information, **5:12 (Form)**
- Transmittal letter of amendment to SEC (Rule 424(a)), **5:14 (Form)**
- Transmittal letter to SEC, Rule 424(b) prospectus, **5:15 (Form)**

SEC DIVISION OF CORPORATE FINANCE

- Conflict minerals
 - FAQs, **16:12.50 (Form)**
 - SEC order issuing stay, Exchange Act Rule 13p-1 and Form SD, **16:12.70 (Form)**
 - Statement on the effect of the Court of Appeals, **16:12.80 (Form)**
- Cybersecurity, SEC disclosure guidance, **16:9**
- Emerging growth companies, confidential submission process, **1:91**
- Exchange Act registration and deregistration changes, JOBS Act, **1:92**
- Instructions for submitting draft registration statements for confidential/non-public review, **1:91.50**
- JOBS Act (2012) (this index)
- Oil, natural gas, and minerals, disclosure of payments by resource extraction issuers, FAQs, **16:12.60 (Form)**
- Real estate investment trusts, Staff observations regarding disclosures of non-traded REITs, **7:58**
- Resource extraction issuers, FAQs regarding disclosure of payments, **16:12.60 (Form)**

SEC DIVISION OF TRADING AND MARKETS

- Crowdfunding intermediaries, SEC staff guidance, **1:90**

SEC DIVISION OF TRADING AND MARKETS—Cont'd

- Staff guidance, FAQs about research analysts and underwriters, **1:93**

SECTION 3(A)(11)

- Compliance and disclosure interpretations (C&DIs), **1:31.70**

SECTION 4(6) OF 1933 ACT

- Electronic filing of Form D, notice of sale of securities, **1:59.50**
- Notice of sale of securities, **1:59, 1:59.50**
- Resales of securities issued in non-public offerings, Rule 144 amendments of 2007, **2:11.10**

SECTION 4(a)(2) OF 1933 ACT AND REGULATION D DISTINGUISHED

- Generally, **1:86**
- Checklist of considerations, **1:87 (Form)**
- Opinion of counsel, **1:88 (Form)**

SECURITIES ACT OF 1933

- Compliance and disclosure interpretations (C&DIs), Fixing America's Surface Transportation (FAST) Act and JOBS Act, **1:94.50**
- Foreign Private Issuers (this index)
- Registration proposals. See Offering Reform (this index)
- Section 4(6)
 - Electronic filing of Form D, notice of sale of securities, **1:59.50**
 - Notice of sale of securities, **1:59, 1:59.50**
 - Resales of securities issued in non-public offerings, Rule 144 amendments of 2007, **2:11.10**
- Section 4(a)(2) of 1933 Act and Regulation D distinguished. See Limited Offerings, Regulations D and A (this index)

SECURITIES ACT RULES

- Compliance and disclosure interpretations, updated on Nov 20,2023, **2:10.70**

INDEX

SECURITIES AND EXCHANGE COMMISSION

- Climate disclosure enhancement, **16:8.60**
- Compliance and Disclosure Interpretation
 - Executive compensation disclosure, Regulation S-K Item 402, **15:31**
 - Iran-related business activities, **16:14**
 - Securities Act Rules, updated on Nov 20, 2023, **2:10.70**
- Conflict minerals
 - SEC Corporate Finance Division FAQs, **16:12.50 (Form)**
 - SEC order issuing stay, Exchange Act Rule 13p-1 and Form SD, **16:12.70 (Form)**
 - Statement on the effect of the Court of Appeals, **16:12.80 (Form)**
- Crowdfunding intermediaries, Division of Trading and Markets staff guidance, **1:90**
- Cybersecurity
 - Disclosure guidance, **16:9, 16:9.10**
 - Equifax disclosure, **16:9.30**
 - Registration statement, disclosure of risks, **16:9.20**
 - Risk Disclosure Checklist, **16:9.15**
 - SEC rule proposals, **16:9.40**
- European sovereign debt exposures, SEC disclosure guidance, **16:10**
- Form Funding Portal, **1:99 (Form)**
- Form S-1 registration offerings, transmittal letter to SEC
 - Application for access codes to file on EDGAR, **4:53 (Form)**
 - Selling shareholder's transmittal letter and custody agreement, **4:54 (Form)**
- JOBS Act (2012) (this index)
- Ownership modernization
 - Press release, **14:192**
- Press release, **14:192**
- Regulation S-K, modernization of (Items 101, 102, and 105), **16:15**
- Resource extraction issuers, disclosure of payments by, Division of Corporate Finance FAQs, **16:12.60 (Form)**

SECURITIES AND EXCHANGE COMMISSION—Cont'd

- SEC rule, climate disclosure enhancement, **16:8.60**
- SEC Staff Legal Bulletin No. 19 (CF), legality and tax opinions in registered offerings, **5:39.50**
- Shareholder proposals
 - Staff Legal Bulletin No. 14M (CF), **14:167.90**
- Shareholder proposals, eligibility to submit, SEC Staff guidance, **14:167**
- Staff Legal Bulletin No. 14M (CF), **14:167.90**

SECURITIES AND EXCHANGE COMMISSION INTERPRETATION

- Form 8-K, filings under Securities Exchange Act of 1934, **14:73**
- Regulation 13D-G, beneficial ownership reporting, **14:187**
- Regulation D, **1:60.50**
- Regulation FD and offering of securities by reporting companies, **6:13.50, 6:16.50**
- Rule 144, **2:10.50**

SECURITIES AND TRADING MARKET

- SEC Division of Trading and Markets
 - Crowdfunding intermediaries, SEC staff guidance, **1:90**
 - Staff guidance, FAQs about research analysts and underwriters, **1:93**
- Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:52 et seq.**

SECURITIES EXCHANGE ACT OF 1934, FILINGS UNDER

- Generally, **14:1 et seq.**
- Acceleration of direct financial obligation or obligation under off-balance sheet arrangement, 2004 amendments to Form 8-K, **14:49**
- Accountants and financial statements, 2004 amendments to Form 8-K, **14:56 et seq.**

SECURITIES EXCHANGE ACT OF 1934, FILINGS UNDER—Cont'd

Acquisition, reverse, Form 8-K of Symbid Corp., **14:72**

Acquisition or disposition of assets, 2004 amendments to Form 8-K, **14:46**

Amendments, Rule 13d-2, **14:180, 14:186**

Amendments to articles of incorporation or bylaws, 2004 amendments to Form 8-K, **14:62**

Appointment of principal officers, 2004 amendments to Form 8-K, **14:61**

Articles of incorporation amendments, 2004 amendments to Form 8-K, **14:62**

Asset-backed issuers, Forms 10-K and 10-KSB (the annual report to SEC), **14:109**

“Audit committee financial expert” and company codes of ethics, reports by U.S. issuers, **14:99 et seq.**

Audit report, non-reliance on, 2004 amendments to Form 8-K, **14:58**

Beneficial ownership, Regulation 13D-G, **14:181, 14:187**

Business and operations of registrant, entry into material agreement, 2004 amendments to Form 8-K, **14:42 et seq.**

Bylaws, amendments to, 2004 amendments to Form 8-K, **14:62**

Certification. See Certification of Quarterly and Annual Reports by U.S. Issuers (this index)

Certification under § 906 of Sarbanes-Oxley Act inapplicable to Form 8-K, 2004 amendments to Form 8-K, **14:70**

Certifying accountant, changes in registrant’s, 2004 amendments to Form 8-K, **14:57**

Change in fiscal year, 2004 amendments to Form 8-K, **14:62**

Changes in control of registrant, 2004 amendments to Form 8-K, **14:60**

Changes in registrant’s certifying accountant, 2004 amendments to Form 8-K, **14:57**

SECURITIES EXCHANGE ACT OF 1934, FILINGS UNDER—Cont'd

Code of ethics, **14:99 et seq., 14:107**

Conforming amendments, Form 8-K, **14:71**

Control of registrant, changes in, 2004 amendments to Form 8-K, **14:60**

Corporate directors, statement of changes in beneficial ownership, Form 4, **14:152 (Form)**

Corporate governance and management, Form 8-K, **14:59, 14:60**

Costs associated with exit or disposal activities, 2004 amendments to Form 8-K, **14:50**

Delisting, notice of, 2004 amendments to Form 8-K, **14:53**

Departure of directors or principal officers, 2004 amendments to Form 8-K, **14:61**

Direct financial obligation or off-balance sheet arrangement, 2004 amendments to Form 8-K, **14:48, 14:49**

Directors or principal officers, departure of, 2004 amendments to Form 8-K, **14:61**

Disclosure

- Audit committee, Forms 10-K and 10-KSB (the annual report to SEC), **14:102, 14:106**
- Election of new directors, **14:173**
- Hedging practices, **14:173**
- New item 407(i) of Reg. S-K, **14:173**
- Proxy statements, **14:158, 14:159, 14:173**
- Regulation 13D-G, Schedule 13D, **14:188**
- Reports by U.S. issuers, Forms 10-K and 10-KSB (the annual report to SEC), **14:102, 14:106**

Dodd-Frank Act

- Shareholder approval of executive compensation and golden parachute compensation, **15:33.50**

Election of directors

- 2004 amendments to Form 8-K, **14:61**

Disclosure, hedging practices, policies in proxy statements, new item 407(i) of Reg. S-K, **14:173**

INDEX

SECURITIES EXCHANGE ACT OF 1934, FILINGS UNDER—Cont'd

- Electronic publishing, foreign private issuers with foreign listing, **14:11**
- English translation, foreign private issuers with foreign listing, **14:12**
- Equity securities, unregistered sales of, 2004 amendments to Form 8-K, **14:54**
- Ethics, **14:99 et seq.**, **14:107**
- Exit or disposal activities, costs associated with, 2004 amendments to Form 8-K, **14:50**
- Fact sheet, **14:193**
- Financial information, reports and Form 8-K, **14:45 et seq.**, **14:51**
- Fiscal year, change in, 2004 amendments to Form 8-K, **14:62**
- Foreign private issuers
 - Electronic publishing, **14:11**
 - English translation requirement, **14:12**
 - Foreign listing, exemption, **14:8 to 14:12**
 - Foreign listing condition, **14:9**
 - Forms 10-K and 10-KSB (the annual report to SEC), **14:108**
- Form 8-K
 - Reports by U.S. issuers, below
 - SEC Staff's interpretations, **14:73**
 - Symbid Corp., reverse merger or reverse acquisition, **14:72**
 - 2004 amendments to Form 8-K, below
- Form 8-K, updated on June 6, 2024, **14:74**
 - Staff compliance and disclosure interpretations re, **14:74**
- Form 10-K, revision to, 2004 amendments to Form 8-K, **14:69**
- Form 10-KSB, revision to, 2004 amendments to Form 8-K, **14:69**
- Form 10-Q, revision to, 2004 amendments to Form 8-K, **14:69**
- Form 10-QSB, revision to, 2004 amendments to Form 8-K, **14:69**
- Forms, generally
 - Attestation of effectiveness of internal controls, **14:27 (Form)**

SECURITIES EXCHANGE ACT OF 1934, FILINGS UNDER—Cont'd

- Forms, generally—Cont'd
 - Placement agency agreement, “PIPE” transactions, **14:200 (Form)**
 - Private investment in public equities (“PIPE”) transactions, **14:199 (Form)**, **14:200 (Form)**, **14:201 (Form)**
 - Proxy statements. See Proxy statements, below
 - Purchase agreement, “PIPE” transactions, **14:199 (Form)**
 - Registration statement on Form S-3 for PIPE transaction combined with rights offering to shareholders not in private placement, **14:201 (Form)**
 - Section 16(a). See Reports by insiders under Section 16(a), below
 - Tender offers. See Tender offers, Schedule TO, below
 - 2004 amendments to Form 8-K, below
 - U.S. issuers, reports by. See Reports by U.S. issuers, below
- Form S-2, eligibility to use, 2004 amendments to Form 8-K, **14:64**
- Form S-3, eligibility to use, 2004 amendments to Form 8-K, **14:64**
- Hedging practices, policies in proxy statements, disclosure, new item 407(i) of Reg. S-K, election of new directors, **14:173**
- Interim review, non-reliance on, 2004 amendments to Form 8-K, **14:58**
- Limited transaction periods, Forms 10-K and 10-KSB (the annual report to SEC), **14:110**
- Management's discussion and analysis (MD&A) of financial condition and results of operation
 - Generally, **14:76 et seq.**
 - See also Sarbanes-Oxley Act (this index)
- Merger, reverse, Form 8-K of Symbid Corp., **14:72**
- Multiple items, events falling under, 2004 amendments to Form 8-K, **14:66**

SECURITIES EXCHANGE ACT OF 1934, FILINGS UNDER—Cont'd

- New item 407(i) of Reg. S-K, disclosure, hedging practices, policies in proxy statements, election of new directors, **14:173**
- Notice of delisting or failure to satisfy continued listing rule or standard, 2004 amendments to Form 8-K, **14:53**
- Off-balance sheet arrangement, 2004 amendments to Form 8-K, **14:48, 14:49**
- Other conforming amendments, 2004 amendments to Form 8-K, **14:71**
- Performance fee arrangements, reports by insiders, **14:133**
- “PIPE” transactions. See Private investment in public equities (“PIPE”) transactions, below
- Press release, **14:192**
- Previously issued financial statements, non-reliance on, 2004 amendments to Form 8-K, **14:58**
- Private investment in public equities (“PIPE”) transactions
 - Generally, **14:198 to 14:201 (Form)**
 - Placement agency agreement, **14:200 (Form)**
 - Purchase agreement, **14:199 (Form)**
 - Registration statement on Form S-3 for PIPE transaction combined with rights offering to shareholders not in private placement, **14:201 (Form)**
- Proxy statements
 - Generally, **14:157**
 - Accelerated reporting of stockholder votes, **14:159**
 - Definitive proxy statement, **14:175 (Form), 14:177 (Form)**
 - Disclosure enhancements, **14:158, 14:159**
 - Distribution of proxy materials to nominee shareholders
 - Generally, **14:163**
 - Requests for shareholder lists:
 - “Divulge or mail,” **14:164**
 - Enhanced proxy disclosure, **14:172**

SECURITIES EXCHANGE ACT OF 1934, FILINGS UNDER—Cont'd

- Proxy statements—Cont'd
 - Forms
 - Definitive proxy statement, **14:175 (Form), 14:177 (Form)**
 - Nonmanagement revised preliminary proxy soliciting materials, **14:174 (Form)**
 - Special meeting, preliminary proxy statement for, **14:176 (Form)**
 - Governance and executive compensation, **14:158**
 - Hedging practices, disclosure, new item 407(i) of Reg. S-K, election of new directors, **14:173**
 - Nonmanagement revised preliminary proxy soliciting materials, **14:174 (Form)**
 - Shareholder proposals
 - Generally, **14:165**
 - Eligibility to submit, **14:166, 14:167**
 - Exclusion of, **14:171**
 - Format of proposals, **14:168**
 - Proof of ownership, **14:167**
 - Rule 14a-8, eligibility to submit, **14:167**
 - SEC Staff guidance, eligibility to submit, **14:167**
 - Staff Legal Bulletin No. 14H (CF), **14:167.30**
 - Staff Legal Bulletin No. 14L (CF), **14:167.70**
 - Staff Legal Bulletin No. 14M (CF), **14:167.90**
 - Timing of submission, **14:168**
 - Where issuers can exclude proposals, **14:170**
 - Small business issuers (SBI)s, **14:160**
 - Special meeting, preliminary proxy statement for, **14:176 (Form)**
 - Timing of filings
 - Contested elections, **14:161**
 - Uncontested elections, **14:162**
 - Public equities, private investment in. See Private investment in public equities (“PIPE”) transactions, above

INDEX

**SECURITIES EXCHANGE ACT OF
1934, FILINGS UNDER—Cont'd**

Registration of issuers
Generally, **14:1**
Exemption. See Foreign private issuers with foreign listing, exemption, above
General form for registration, Form 10, **14:10 (Form)**
JOBS Act changes, SEC Division of Corporation Finance Staff Guidance, **1:92**
Registration on Form 8-A, **14:5, 14:6 (Form)**
Registration on Forms 10 and 10-SB, **14:4, 14:7 (Form), 14:13 (Form)**
Section 12(g), Forms 8-A, 10, and 10-SB, **14:1**
Section 12(g) registration, procedural aspects, **14:3**
Section 13 “registration” for issuers registering securities under 1933 Act, **14:2**
Smaller reporting company regulatory relief and simplification, **14:14**
Regulation 13D-G
Generally, **14:178**
Acquisition, Rule 13d-5, **14:183**
Agreement to vote shares, reporting (Schedule 13D), **14:190 (Form)**
Amendments, Rule 13d-2, **14:180**
Amendments to Rule 13d-3, **14:186**
Basic obligation, Rule 13d-1, **14:179**
Beneficial ownership, Rule 13d-3, **14:181, 14:186**
Change in existing shareholder’s intentions, reporting (Schedule 13D), **14:191 (Form)**
Disclaimers, Rule 13d-4, **14:182**
Disclosures, Schedule 13D, **14:188**
Dissemination, Rule 13d-7, **14:185**
Exemptions, Rule 13d-6, **14:184**
Failure to file, consequences, **14:189**
Intentions of existing shareholder, reporting change in (Schedule 13D), **14:191 (Form)**
Misleading filing, consequences, **14:189**

**SECURITIES EXCHANGE ACT OF
1934, FILINGS UNDER—Cont'd**

Regulation 13D-G—Cont'd
Rule 13d-1 (Basic obligation), **14:179**
Rule 13d-2 (Amendments), **14:180**
Rule 13d-3 (Beneficial ownership), **14:181, 14:186**
Rule 13d-4 (Disclaimers), **14:182**
Rule 13d-5 (Acquisition), **14:183**
Rule 13d-6 (Exemptions), **14:184**
Rule 13d-7 (Dissemination), **14:185**
Schedule 13D disclosures, **14:188**
Staff Interpretation, beneficial ownership reporting, **14:187**
Vote shares, reporting agreement to (Schedule 13D), **14:190 (Form)**
Regulation S-B, amendments to Item 601, 2004 amendments to Form 8-K, **14:67**
Regulation S-K, amendments to Item 601, 2004 amendments to Form 8-K, **14:67**
Reports by insiders under Section 16(a)
After terminating insider status, **14:127**
Beneficial ownership of securities
Annual statement of, **14:156 (Form)**
Changes, non-reportable derivative transactions, **14:142**
Changes statement, **14:155 (Form)**
Disclaimers, **14:136**
Exclusions, **14:138**
Initial statement, **14:154 (Form)**
Statement of changes in, **14:142**
Corporations’ pecuniary interests transactions, **14:129**
Derivative securities transactions
Generally, **14:139**
Beneficial ownership changes, **14:142**
Domestic relations orders, **14:146**
DRIPS, **14:145**
Expiration of long derivative position, **14:143**
Non-reportable transactions, **14:140 to 14:146**
Pecuniary interest transactions, **14:132**

SECURITIES EXCHANGE ACT OF 1934, FILINGS UNDER—Cont'd

Reports by insiders under Section 16(a)
—Cont'd

- Derivative securities transactions
—Cont'd
- Spinoffs and related transactions,
14:144
- Tax-conditioned plans, **14:141**
- Dividend reinvestment programs,
14:145
- Dividends, pecuniary interests
transactions, **14:134**
- Domestic relations orders, **14:146**
- DRIPS, **14:145**
- Electronic filing and web site posting,
14:151
- Family members, pecuniary interests
transactions, **14:131**
- Forms of SEC used for Section 16
reports
 - Electronic filing and web site post-
ing, **14:151**
 - Form 3, **14:147 (Form)**
 - Form 4, **14:147 (Form), 14:152**
(Form)
 - Form 5, **14:153 (Form)**
 - Rule 16a-3, amendments to, **14:150**
 - Sarbanes-Oxley Act, summary of
2002 rule changes to imple-
ment accelerated reporting
required under, **14:149**
- Multiple beneficial owners, **14:135**
- Officers and directors, **14:121 to**
14:124
- Partnerships, pecuniary interests
transactions, **14:130**
- Pecuniary interests transactions
 - Corporations, **14:129**
 - Derivative securities, **14:132**
 - Distinguishing “pecuniary inter-
est” from status as officer,
director, or ten percent
shareholder, **14:128**
 - Dividends, **14:134**
 - Family members, **14:131**
 - Partnerships, **14:130**
 - Performance fee arrangements,
14:133

SECURITIES EXCHANGE ACT OF 1934, FILINGS UNDER—Cont'd

Reports by insiders under Section 16(a)
—Cont'd

- Performance fee arrangements,
pecuniary interests transactions,
14:133
- Persons who must report
 - Officers and directors, **14:121 to**
14:124
 - Ten percent shareholders, **14:125**
- Before registration under Act, **14:126**
- Rule 16a-3, amendments to, **14:150**
- Sarbanes-Oxley Act, summary of
2002 rule changes to implement
accelerated reporting required
under, **14:149**
- SEC staff guidance on Section 16 and
related rules and forms, **14:122**
- Spinoffs and related transactions,
14:144
- Tax-conditioned plans, insider deriva-
tive securities transactions,
14:141
- Ten percent shareholders, **14:125**
- Trusts and trustees, special provisions
re, **14:137**
- Which transactions must be reported
 - Disclaimers of beneficial owner-
ship, **14:136**
 - Transactions after terminating
insider status, **14:127**
 - Transactions before registration
under Act, **14:126**
 - Transactions involving pecuniary
interest, **14:128 to 14:134**
- Reports by U.S. issuers
 - Generally, **14:15**
 - Annual report to
 - SEC. See Forms 10-K and 10-KSB
(the annual report to SEC),
below
 - Shareholders, **14:94**
 - Certification. See Certification of
Quarterly and Annual Reports by
U.S. Issuers (this index)
 - Code of ethics, generally, **14:107**
 - Disclosures concerning audit commit-
tee, Forms 10-K and 10-KSB

INDEX

SECURITIES EXCHANGE ACT OF 1934, FILINGS UNDER—Cont'd

Reports by U.S. issuers—Cont'd
(the annual report to SEC),
14:102
Form 8-K (the “current report”)
Generally, **14:36, 14:115 (Form)**
March 2004 Amendment, **14:115 (Form)**
Timing, **14:37**
Form 8-K, amended Item 5.02, executive compensation disclosure,
15:24
Forms 10-K and 10-KSB (the annual report to SEC)
Generally, **14:95, 14:113, 14:114, 14:118 (Form), 14:119 (Form)**
Asset-backed issuers, **14:109**
Attributes of audit committee financial expert (required),
14:103
“Audit committee financial expert” and company codes of ethics,
14:99 et seq.
Certifications, **14:112**
Code of ethics, generally, **14:107**
Contents of annual report, **14:98**
Determination of person’s status as audit committee financial expert, **14:105**
Disclosures concerning audit committee, **14:102, 14:106**
Financial schedules, **14:111**
Foreign private issuers, **14:108**
Incorporation by reference, **14:96**
Limited transaction periods, **14:110**
Location of audit committee financial expert disclosure,
14:106
Safe harbor from liability for audit committee financial experts,
14:104
Section 15(d) issuers, **14:113**
Signatures, **14:112**
Timing, compliance dates, **14:100**
Title of “audit committee financial expert,” **14:101**
Use of summaries, **14:97**

SECURITIES EXCHANGE ACT OF 1934, FILINGS UNDER—Cont'd

Reports by U.S. issuers—Cont'd
Forms 10-Q and 10-QSB (the quarterly report)
Generally, **14:116 (Form), 14:117 (Form)**
Exhibits to Form 10-Q, **14:92**
Financial comparisons, **14:75**
Part II of Form 10-Q, **14:91**
Small business issuers (SBIs),
Form 10-QSB, **14:93**
Limited transaction periods, Forms 10-K and 10-KSB (the annual report to SEC), **14:110**
Management’s discussion and analysis (MD&A) of financial condition and results of operation
Generally, **14:76 et seq.**
See also Sarbanes-Oxley Act (this index)
Quarterly reports
Certification. See Certification of Quarterly and Annual Reports by U.S. Issuers (this index)
Forms 10-Q and 10-QSB. See Forms 10-Q and 10-QSB (the quarterly report), above
Safe harbor from liability for audit committee financial experts,
Forms 10-K and 10-KSB (the annual report to SEC), **14:104**
Sarbanes-Oxley Act, certification of periodic reports under § 906. See Certification of Quarterly and Annual Reports by U.S. Issuers (this index)
Resales of securities issued in non-public offerings, Rule 144 amendments of 2007, **2:11.16**
Results of operations and financial conditions, 2004 amendments to Form 8-K, **14:47**
Reverse merger or reverse acquisition, Form 8-K of Symbid Corp., **14:72**
Rights of security holders, material modifications to, 2004 amendments to Form 8-K, **14:55**
Rule 10b-5, safe harbor, 2004 amendments to Form 8-K, **14:63**

SECURITIES EXCHANGE ACT OF 1934, FILINGS UNDER—Cont'd

- Rule 16a-3, amendments to, **14:150**
- Rule 144 of Securities Act, security holders' ability to rely on, 2004 amendments to Form 8-K, **14:65**
- Safe harbors
 - Audit committee financial experts, safe harbor from liability for, Forms 10-K and 10-KSB, **14:104**
 - Form 8-K, **14:63**
 - Sarbanes-Oxley Act, safe harbor for forward-looking information, **14:90**
- Sarbanes-Oxley Act
 - Certification of periodic reports under § 906. See Certification of Quarterly and Annual Reports by U.S. Issuers (this index)
 - Mandatory disclosure in MD&A of "off-balance" sheet arrangements. See Sarbanes-Oxley Act (this index)
- SEC ownership modernization
 - Press release, **14:192**
- SEC ownership rules
 - Press release, **14:192**
- Securities and Trading Market, 2004 amendments to Form 8-K, **14:52 et seq.**
- Statement of changes in beneficial ownership, Form 4, **14:152 (Form)**
- Tender offers, Schedule TO
 - Generally, **14:194, 14:196 (Form)**
- Forms
 - Solicitation/recommendation statement, **14:197 (Form)**
 - Tender offer statement, **14:196 (Form)**
- Schedule 14D-9, **14:195, 14:197 (Form)**
- Solicitation/recommendation statement, **14:197 (Form)**
- Tender offer statement, **14:196 (Form)**
- Termination of material agreement definitive agreement, 2004 amendments to Form 8-K, **14:43, 14:44**

SECURITIES EXCHANGE ACT OF 1934, FILINGS UNDER—Cont'd

- Timing issues
 - Compliance dates, Forms 10-K and 10-KSB (the annual report to SEC), **14:100**
 - Form 8-K, **14:37**
- Transfer of listing, 2004 amendments to Form 8-K, **14:53**
- 2004 amendments to Form 8-K
 - Generally, **14:40 et seq.**
 - Acceleration or increase of direct financial obligation or obligation under off-balance sheet arrangement, **14:49**
 - Accountants and financial statements, matters related to, **14:56 et seq.**
 - Acquisition or disposition of assets, completion of, **14:46**
 - Amendments to articles of incorporation or bylaws, **14:62**
 - Appointment of principal officers, **14:61**
 - Articles of incorporation, amendments to, **14:62**
 - Audit report, non-reliance on, **14:58**
 - Background, **14:41**
 - Business and operations of registrant, entry into material agreement, **14:42 et seq.**
 - Bylaws, amendments to, **14:62**
 - Certification under § 906 of sarbanes-oxley Act inapplicable to Form 8-K, **14:70**
 - Certifying accountant, changes in registrant's, **14:57**
 - Change in fiscal year, **14:62**
 - Changes in control of registrant, **14:60**
 - Changes in registrant's certifying accountant, **14:57**
 - Clarification of filing status exhibits, **14:68**
 - Conforming amendments, **14:71**
 - Control of registrant, changes in, **14:60**
 - Corporate governance and management, **14:59, 14:60**
 - Costs associated with exit or disposal activities, **14:50**

INDEX

SECURITIES EXCHANGE ACT OF 1934, FILINGS UNDER—Cont'd

- 2004 amendments to Form 8-K—Cont'd
 - Delisting, notice of, **14:53**
 - Departure of directors or principal officers, **14:61**
 - Direct financial obligation or off-balance sheet arrangement, **14:48, 14:49**
 - Directors or principal officers, departure of, **14:61**
 - Election of directors, **14:61**
 - Equity securities, unregistered sales of, **14:54**
 - Exit or disposal activities, costs associated with, **14:50**
 - Financial information, **14:45 et seq.**
 - Financial information material impairments, **14:51**
 - Fiscal year, change in, **14:62**
 - Form 10-K, revision to, **14:69**
 - Form 10-KSB, revision to, **14:69**
 - Form 10-Q, revision to, **14:69**
 - Form 10-QSB, revision to, **14:69**
 - Form S-2, eligibility to use, **14:64**
 - Form S-3, eligibility to use, **14:64**
 - Interim review, non-reliance on, **14:58**
 - Multiple items, events falling under, **14:66**
 - Notice of delisting or failure to satisfy continued listing rule or standard, **14:53**
 - Off-balance sheet arrangement, **14:48, 14:49**
 - Other conforming amendments, **14:71**
 - Previously issued financial statements, non-reliance on, **14:58**
 - Regulation S-B, amendments to Item 601, **14:67**
 - Regulation S-K, amendments to Item 601, **14:67**
 - Results of operations and financial conditions, **14:47**
 - Rights of security holders, material modifications to, **14:55**
 - Rule 10b-5, safe harbor, **14:63**
 - Rule 144 of Securities Act, security holders' ability to rely on, **14:65**

SECURITIES EXCHANGE ACT OF 1934, FILINGS UNDER—Cont'd

- 2004 amendments to Form 8-K—Cont'd
 - Safe harbor from claims under Exchange Act § 10(b) and Rule 10b-5, **14:63**
 - Sarbanes-Oxley Act, inapplicability of § 906 certification to Form 8-K, **14:70**
 - Securities and Trading Market, **14:52 et seq.**
 - Termination of material agreement definitive agreement, **14:43, 14:44**
 - Transfer of listing, **14:53**
 - Unregistered sales of equity securities, **14:54**
 - Unregistered sales of equity securities, 2004 amendments to Form 8-K, **14:54**
 - Web site posting, reports by insiders under Section 16(a), **14:151**

SECURITIES OFFERING REFORM PROPOSAL

- Offering Reform (this index)

SELLING SHAREHOLDER

- Acceleration of effectiveness, Form S-2 registration offerings
 - Letter to SEC on behalf of issuer and selling shareholder, **6:21 (Form)**
 - Requesting on behalf of issuer and selling shareholder, **6:21 (Form)**
 - Request of issuer and selling shareholder, transmittal letter to SEC, **6:20 (Form)**
- Attorney-in-fact for selling shareholder, certificate, **5:34 (Form)**
- Custody agreement between selling shareholders and custodian, Form S-2 offerings, **6:36 (Form)**
- Form S-1 registration offerings
 - Certificate of attorney-in-fact for selling shareholder, **5:34 (Form)**
 - Questionnaire, **3:52 (Form)**
 - Selling shareholder's transmittal letter to SEC and custody agreement, **4:54 (Form)**
- Form S-2 registration offerings
 - Acceleration of effectiveness, above

SELLING SHAREHOLDER—Cont'd

Form S-2 registration offerings—Cont'd

Cursory review treatment of registration statement, selling shareholder's letter confirming, **6:26 (Form)**

Custody agreement between selling shareholders and custodian, **6:36 (Form)**

Power of attorney, selling shareholder, **6:37 (Form)**

Form S-3 registration offerings

Certificate of selling shareholder, **7:10 (Form)**

Certification of attorney-in-fact for selling shareholder, **7:9 (Form)**

Interstellar Hydroponics, Inc., power of attorney, **5:6 (Form)**

Power of attorney

Certificate of attorney-in-fact for, **5:34 (Form)**

Form S-2 registration, **6:37 (Form)**

Form S-3 registration, **7:9 (Form)**

Interstellar Hydroponics, Inc., **5:6 (Form)**

SEMI-ANNUAL REPORTS

Certification of quarterly and annual reports by U.S. issuers, **14:30 to 14:25**

SHAREHOLDER APPROVAL

Dodd-Frank Act, executive compensation disclosure, **15:33.50, 15:34**

Executive compensation disclosure Generally, **15:33.50, 15:34**

Dodd-Frank Act requirements, **15:33.50, 15:34**

Frequency of shareholder vote, **15:35**

“Golden parachute” arrangements,

15:33.50, 15:34

Frequency of shareholder vote on executive compensation, **15:35**

“Golden parachute” arrangements, **15:33.50, 15:34**

Item 24 of Schedule 14A, proxy disclosure of nature and effect of shareholder advisory vote, **15:37**

SHELF REGISTRATION

Form S-3 registration statement, accelerated filer for shelf registration, **7:16 (Form)**

SHELF REGISTRATION—Cont'd

Form S-11 registration for real estate investment trust, non-accelerated filer, **7:57 (Form)**

Offering Reform (this index)

SHELL COMPANIES

Report, Foreign private issuers, **1A:5 (Form)**

Resales of securities issued in non-public offerings, Rule 144 amendments of 2007, **2:11.15**

SIGNATURES

Electronic filings under SEC's EDGAR system, **3:6**

SMALL BUSINESS ISSUERS

Compliance guide for small entity Generally, **9:33**

Crowdfunding, **1:102**

Executive compensation disclosure, **15:27**

Fee for registration, calculation of, **9:11 (Form)**

Forms SB-1 and SB-2

Generally, **9:1 et seq.**

Application of, **9:9, 9:10 (Form) to 9:32 (Form)**

Business, **9:22 (Form)**

Calculation of registration fee, **9:11 (Form)**

Certain relationships and related transactions, **9:26 (Form)**

The company, **9:16 (Form)**

Counsel, **9:29 (Form)**

Cross reference sheet, **9:12 (Form)**

Description of securities, **9:27 (Form)**

Dilution, **9:19 (Form)**

Disclosure, standard of, **9:4 to 9:5**

Dividend policy, **9:21 (Form)**

Eligibility and scope, **9:1**

Experts, **9:30 (Form)**

Facing page, **9:10 (Form)**

Fee for registration, calculation of, **9:11 (Form)**

Filing procedures, **9:8**

Financial condition, management's analysis of, **9:23 (Form)**

INDEX

SMALL BUSINESS ISSUERS—Cont'd

Forms SB-1 and SB-2—Cont'd

Financial data, selected, **9:15 (Form)**

Financial statements, **9:7, 9:31 (Form)**

Legal proceedings, **9:28 (Form)**

Management, **9:24 (Form)**

Management's analysis of financial condition and results of operations, **9:23 (Form)**

The offering, **9:20 (Form)**

Operations, management's analysis of, **9:23 (Form)**

Part II of registration statement, **9:6**

Preliminary prospectus, **9:13 (Form)**

Principal stockholders, **9:25 (Form)**

Prospectus, **9:14 (Form), 9:32 (Form)**

Provisions, generally, **9:9, 9:10 (Form) to 9:32 (Form)**

Risk factors, **9:17 (Form)**

Selected financial data, **9:15 (Form)**

Summary, prospectus, **9:14 (Form)**

Use of Form SB-1, **9:3**

Use of Form SB-2, **9:2**

Use of proceeds, **9:18 (Form)**

Limited offerings exceeding \$10 million (Rule 502), **1:40 (Form)**

Proxy statement filing, Securities Exchange Act of 1934, **14:160**

Securities Act registration

Filing procedures, **9:8**

Forms SB-1 and SB-2. See Forms SB-1 and SB-2, above

Securities Exchange Act of 1934, proxy statement filing, **14:160**

Small entity compliance guides

Generally, **9:33 to 9:60**

Beneficial ownership reporting rules for certain foreign institutions, revisions to, **9:55**

Business combination rules, revisions to, **9:55**

Closed-end investment companies, securities offering reform for, **9:34**

Conflict minerals disclosure, **9:50**

Cross-border tender offer, revisions to, **9:55**

SMALL BUSINESS ISSUERS—Cont'd

Small entity compliance guides—Cont'd

Definition, amendments to, **9:33.50**

Disclosure, conflict minerals, **9:50**

Disclosure, mine safety, **9:51**

Disclosure update and simplifications, **9:37**

Exchange offer, revisions to, **9:55**

Executive compensation, shareholder approval of, **9:52**

Exhibit hyperlinks and HTML format, **9:39**

FAST Act modernization and simplification of Regulation S-K, **9:35**

Financial reporting, interactive data for, **9:54**

Form ADV, amendments to, **9:35**

Form ADV and Investment Advisers Act rules, **9:44**

Form CRS relationship summary, **9:35**

Form D notice, filing and amending, **9:49**

Form F-3, eligibility to use, **9:58**

Form S-3, eligibility to use, **9:58**

Form S-11, revisions to, **9:57**

Funding portals, registration and, **9:45**

Golden parachute compensation, shareholder approval of, **9:52**

Interactive data for financial reporting, **9:54**

Investment Advisers Act rules, Form ADV and, **9:44**

Investment companies

Liquidity risk management program rules, **9:41**

Reporting modernization rules, **9:42**

Swing pricing, **9:43**

Mine safety disclosure, **9:51**

Municipal advisors, registration of, **9:48**

Plain English handbook, **9:56**

Proxy disclosure enhancements, **9:53**

Registration and funding portals, **9:45**

Registration of municipal advisors, **9:48**

Regulation A, amendments to, **9:46**

SMALL BUSINESS ISSUERS—Cont'd

Small entity compliance guides—Cont'd

Regulation D, rule 504 of, **9:40**

Regulation S-K, FAST Act modernization and simplification of, **9:36**

Relationship summary, Form CRS, **9:35**

Rights offerings, revisions to, **9:55**

Rule 504 of Regulation D, **9:40**

Sarbanes-Oxley Section 404 A Guide for Small Business, **9:60**

Small Entity Compliance Guide for Issuers, **9:33.60**

Smaller reporting company, amendments to definition, **9:38**

Smaller reporting company system, changeover to, **9:59**

Statistical rating organizations, references to ratings of nationally recognized, **9:47**

Smaller reporting company. See SEC's smaller reporting company system, above

SMALLER REPORTING COMPANIES

Definition, amendments to, **9:33.50**

Executive compensation, scaled disclosure, **15:36**

SOCIAL MEDIA COMPANY

Underwriting agreement for IPO, **3:43.50 (Form)**

STAFF LEGAL BULLETIN

14H (CF), shareholder proposals, **14:167.30**

14L (CF), shareholder proposals, **14:167.70**

14M (CF), shareholder proposals, **14:167.90**

STANDARD OF REVIEW

Dodd-Frank Act requirements, review of assets by issuers of ABS, **8C:3**

STOCK OPTIONS AND STOCK OPTION PLANS

Employee incentive compensation. See Employee Incentive Compensation (this index)

STOCK OPTIONS AND STOCK OPTION PLANS—Cont'd

Executive compensation. See Executive Compensation Disclosure (this index)

SUBSCRIPTION AGREEMENTS

Limited Offerings, Regulations D and A (this index)

SUMMARY COMPENSATION TABLE

Executive Compensation Disclosure (this index)

TACKING HOLDING PERIODS

Resales of securities issued in non-public offerings, Rule 144 amendments of 2007, **2:11.11, 2:11.12**

TAXATION

Derivative securities transactions of insiders, reporting tax-conditioned plans, **14:141**

Employee incentive stock options and nonqualified stock options, memorandum describing federal income tax treatment, **13:32 (Form)**

TEKLA HEALTHCARE OPPORTUNITIES FUND

Underwriting and underwriters, agreement, IPO, **3:47.50 (Form)**

TERMINATION OF MATERIAL AGREEMENT

Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:43, 14:44**

TERRORISM

Iran-related disclosure requirements under Iran Threat Reduction and Syria Human Rights Act of 2012, **16:13, 16:14**

THIRD-PARTY REVIEWS

Dodd-Frank Act requirements for asset-backed securities, **8C:4**

Form ABS Due Diligence-15e, certification of provider of third-party for asset-backed securities, **8C:12 (Form)**

INDEX

30-DAY BRIGHT LINE EXCLUSION
Offering reform, pre-filing offers, **8B:18**

THRESHOLD OF DISCLOSURE
Sarbanes-Oxley Act, “off-balance sheet” arrangements, **14:84**

TIBURON TECHNOLOGY INC.
Convertible debenture and warrant purchase agreement, **1:85 (Form)**

TIME AND RESPONSIBILITY SCHEDULE, FORM S-1 REGISTRATION OFFERINGS
Generally, **3:38**
Schedule, **3:39 (Form)**

TOPTECH, INC.
Form S-1 registration offerings, charter, **4:50 (Form)**

TRANSFER AGENT AND REGISTRAR
Certificate, **5:33 (Form)**
Instructions to, **5:37 (Form)**

TRANSFER OF LISTING
Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:53**

TRANSITION REPORT
Foreign private issuers, **1A:5 (Form)**

TRANSMITTAL LETTER TO SEC
Application for access codes to file on EDGAR, **4:53 (Form)**
NASD matters, **5:23 (Form)**
Selling shareholder’s transmittal letter and custody agreement, **4:54 (Form)**

2004 AMENDMENTS TO FORM 8-K
See Securities and Exchange Act of 1934, Filings Under (this index)

2004 OFFERING REFORM PROPOSALS
Offering Reform (this index)

2007 AMENDMENTS TO RULE 44
See Resales of Securities Issued in Non-Public Offerings (this index)

UNDERWRITING AND UNDERWRITERS

Agreement
Generally, **3:42**
Best efforts, below
Dealer agreement, **3:48 (Form)**
Firm commitment agreement among underwriters, **3:47 (Form)**
Form, **3:43 (Form)**
IPO, tekla healthcare opportunities fund, **3:47.50 (Form)**
Selected dealer agreement, **3:48 (Form)**
Shelf registration, **3:46 (Form)**
Social media company IPO, **3:43.50 (Form)**
All or nothing best efforts, **3:44 (Form)**
Best efforts, agreements
All or nothing, **3:44 (Form)**
Minimum-maximum, **3:45 (Form)**
Dealer agreement, **3:48 (Form)**
Firm commitment agreement among underwriters, **3:47 (Form)**
Form S-1
Generally, **4:26**
NASD matters, self-underwriting, **5:21**
Self-underwriting, **5:21**
IPO, tekla healthcare opportunities fund, agreement, **3:47.50 (Form)**
Minimum-maximum best efforts, **3:45 (Form)**
NASD matters, self-underwriting, **5:21**
Questionnaires, **3:50 (Form)**
SEC Division of Trading and Markets staff guidance, FAQs about research analysts and underwriters, **1:93**
Selected dealer agreement, **3:48 (Form)**
Self-underwriting, Form S-1, **5:21**
Shelf registration, **3:46 (Form)**
Social media company IPO underwriting agreement, **3:43.50 (Form)**

UNREGISTERED SALES OF EQUITY SECURITIES

Securities Exchange Act of 1934 filings, 2004 amendments to Form 8-K, **14:54**

UNSEASONED ISSUERS

Offering Reform (this index)

UTILITY COMPANY

Financial data schedules, electronic
submittal by public utility holding
company, **3:14**

VARIABLE INTERESTS

Sarbanes-Oxley Act, mandatory
disclosure in MD&A of “off-bal-
ance sheet” arrangements, **14:83**

**WAIVER OF REGISTRATION
RIGHTS**

Generally, **3:54**
Form, **3:55 (Form)**
Lock-up agreement and, **3:56 (Form)**

WARRANTS AND WARRANTIES

Attorney’s opinion re warrant purchase
agreement, **5:41 (Form)**
Convertible debenture and warrant
purchase agreement, Tiburon
Technology Inc.’s preferred stock
venture, **1:85 (Form)**
Corporate resolution (authorization of
public offering, price, warrants,
etc., and filing of final amendment
(pricing) to registration statement),
4:48 (Form)
Resales of securities, investor
representations, warranties, and
covenants, **2:14 (Form)**
Resales of securities issued in non-pub-
lic offerings, Rule 144 amendments
of 2007, **2:11.13**

WARRANTS AND WARRANTIES

—Cont’d

Reserves for product warranties, **4:17**

WEB SITE POSTINGS

See also Internet (this index)
Executive compensation disclosure,
posting audit committee charter,
15:23
Offering Reform (this index)
SEC Interpretative Release, Regulation
FD and offering of securities by
reporting companies, **6:13.50**
Securities Exchange Act of 1934 filings
and reports by insiders, Section
16(a), **14:151**

WELL-KNOWN SEASONED ISSUERS

Offering Reform (this index)

WITHDRAWAL OR REMOVAL

Form S-2 registration of public offer-
ings, letter to administrators
withdrawing previously filed
applications, **6:55 (Form)**
Restrictive legends on Rule 144(k) stock
certificates
Generally, **2:32**
Issuer’s letter to transfer agent,
removal of restrictive legends
and stop transfer instructions,
2:35 (Form)
Request to issuer to remove legends,
2:33 (Form)
Shareholder representation letter, **2:34
(Form)**

WRITTEN COMMUNICATIONS

Offering Reform (this index)