

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549  
FORM N-14**

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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM N-14**

**REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

Pre-Effective Amendment No. \_\_\_\_\_  Post-Effective Amendment No. \_\_\_\_\_

(Check appropriate box or boxes)

Exact Name of Registrant as Specified in Charter:	Area Code and Telephone Number:
Address of Principal Executive Offices: (Number, Street, City, State, Zip Code)	
Name and Address of Agent for Service:	Approximate Date of Proposed Public Offering:
(Number and Street)                      (City)                      (State)                      (Zip Code)	

[If the registration statement is filed pursuant to Rule 488 under the Securities Act of 1933, include the following information:]

It is proposed that this filing will become effective on _____ pursuant to Rule 488. _____ (date)
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## GENERAL INSTRUCTIONS

### A. Who May Use Form N-14

Form N-14 may be used by all management investment companies registered under the Investment Company Act of 1940 (“Investment Company Act”) and business development companies as defined by Section 2(a)(48) of the Investment Company Act to register under the Securities Act of 1933 (“Securities Act”) securities to be issued in (1) a transaction of the type specified in Securities Act Rule 145(a) [17 CFR 230.145(a)]; (2) a merger in which a vote or consent of the security holders of the company being acquired is not required pursuant to applicable state law; (3) an exchange offer for securities of the issuer or another person; (4) a public reoffering or resale of any securities acquired in an offering registered on Form N-14; or (5) two or more of the transactions listed in (1) through (4) registered on one registration statement.

### B. Registration Fees

Section 6(b) of the Securities Act and Rule 457 [17 CFR 230.457] thereunder set forth the fee requirements under the Securities Act. Furnish the filing fee exhibit required by paragraph 18 of Item 16, unless payment will be provided using Form 24F-2 [17 CFR 274.24]. Registrants relying on Section 24(f) of the Investment Company Act, which permits registration of an indefinite number of shares, as well as closed-end management companies that make periodic repurchase offers pursuant to Rule 23c-3 [17 CFR 270.23c-3], are required to pay registration fees on an annual net basis pursuant to Rule 24f-2 under the Investment Company Act using Form 24F-2 and should not furnish the exhibit or provide filing fee disclosure on this Form. If, contemporaneous with a filing on Form N-14, a Registrant is offering its securities to the public by means of a current prospectus under an effective registration statement, the prospectus included in a registration statement filed on Form N-14 may be used, under Rule 429 [17 CFR 230.429], in connection with the securities covered by the earlier registration statement.

### C. Application of Securities Act Rules

Attention is directed to the General Rules and Regulations under the Securities Act, particularly Regulation C [17 CFR 230.400 *et seq.*]. That regulation contains general requirements regarding the preparation and filing of registration statements.

### D. Application of Exchange Act Rules

1. If the registrant or any other person which is a party to the transaction submits a proposal to its security holders entitled to vote on, or consent to, the transaction in which the securities being registered are to be issued, and that person’s submission to its security holders is subject to (i) Regulation 14A [17 CFR 240.14a-1 through 14a-101] or 14C [17 CFR 240.14c-1 through 14c-101] under the Securities Exchange Act of 1934 (“Exchange Act”) or (ii) the proxy rules under Section 20 of the Investment Company Act [17 CFR 270.20a-1], then the provisions of those regulations shall apply in all respects to the submission, except that the prospectus, which may be in the form of a proxy or information statement, shall contain the information required by this Form in lieu of that required by (i) Schedule 14A [17 CFR 240.14a-101] or 14C [17 CFR 240.14c-101] of Regulation 14A or 14C and (ii) the proxy rules under Section 20 of the Investment Company Act. It should be noted, however, that if a separate proposal subject to those proxy requirements (for example, with respect to action to be taken on the election of directors or on an investment advisory contract), is submitted to security holders, the submission also must comply with the relevant information requirements of Schedule 14A or Schedule 14C and the Investment Company Act proxy rules [17 CFR 270.20a-1]. Copies of the preliminary and definitive proxy or information statement, form of proxy or other material filed as part of the registration statement shall be deemed filed pursuant to the requirements of those regulations. All other soliciting material shall be filed in accordance with that regulation.
2. If the proxy or information material sent to security holders is not subject to Regulation 14A or 14C, it shall be filed as a part of the registration statement at the time the statement is filed or as an amendment thereto before the material is used.

### E. Documents Composing Registration Statement

A registration statement or an amendment to it filed under the Securities Act shall consist of the facing sheet of the Form, Part A, Part B, Part C, required signatures, and all other documents which are required or which the registrant elects to file as a part of the registration statement.

### F. Preparation of the Registration Statement

The following instructions for completing Form N-14 are divided into three parts. Part A relates to the prospectus required by Section 10(a) of the Securities Act. Part B relates to the Statement of Additional Information (“SAI”) that must be provided upon request to recipients of the prospectus. Part C relates to other information that is required to be in the registration statement.

## **Part A: The Prospectus**

The purpose of the prospectus is to provide essential information about the registrant and the transaction in a way that will assist investors in making informed decisions about whether to purchase the securities being offered. Because investors who rely on the prospectus may not be sophisticated in legal or financial matters, care should be taken that the information in the prospectus is set forth in a clear, concise, and understandable manner. Extensive use of technical or legal terminology or complex language and the inclusion of excessive detail may make the prospectus difficult for many investors to understand and may, therefore, detract from its usefulness. Accordingly, registrants should adhere to the following guidelines in responding to the items in Part A:

1. Responses to these items, particularly those that call for a brief description, should be as simple and direct as possible and should include only information needed to understand the fundamental characteristics of the registrant. Brevity is particularly important in describing practices or aspects of the registrant's operations that do not differ materially from those of other investment companies.
2. Descriptions of practices that are necessitated or otherwise affected by legal requirements should generally not include detailed discussions of the law.
3. Responses to those items that use terms such as "list" or "identify" should include only a minimum explanation of the matters being listed or identified.
4. The so-called President's Letter, which provides a summary of the proposed transaction, may be used as the initial or introductory document to the Part A prospectus.

## **Part B: Statement of Additional Information**

Part B of the Registration Statement consists of additional information about the registrant and the company being acquired and certain financial information that the Commission has concluded is not necessary or appropriate in the public interest or for the protection of investors to require in the prospectus, if the registrant complies with certain conditions.

The SAI or information in response to Item 6 of Form N-14 need not be included in the prospectus or accompany it when sent to shareholders provided that: (1) the prospectus is sent (by first class mail or any other means designed to assure reasonably prompt delivery) or given to prospective investors at least 20 business days prior to (a) the date on which the meeting of security holders is held or (b) if no meeting is held, the earlier of the date of the vote, consent or authorization, the date the transaction is consummated or the date the securities are purchased, or (c) in the case of an exchange offer subject to the tender offer rules, the scheduled expiration date of the offer; (2) the cover page of the prospectus (or proxy statement in the case of a prospectus in the form of a proxy statement) states that the SAI is available upon oral or written request and without charge (if the registrant has a toll-free telephone number for use by prospective investors that number must be provided); in addition, a self-addressed card for requesting the SAI must also accompany the prospectus unless the toll-free telephone number is provided, and; (3) if a request for the SAI is received by the registrant, the statement must be sent within one business day of receipt of the request and must be sent by first class mail or other means designed to ensure equally prompt delivery.

The statutory provisions relating to the dating of the prospectus apply equally to the dating of the SAI for purposes of Rule 423 under the Securities Act [17 CFR 230.423]. Furthermore, the SAI should be made available to investors as of the same time that the prospectus becomes available for purposes of Rule 430 under the Securities Act [17 CFR 230.430].

## **G. Incorporation by Reference and Delivery of Prospectuses or Reports Filed with the Commission**

If any party to a transaction registered on Form N-14 is registered under the Investment Company Act or is a business development company as defined by Section 2(a)(48) of the Investment Company Act and has a current prospectus which meets the requirements of Section 10(a)(3) of the Securities Act or is current in its reports filed pursuant to Section 13(a) or 15(d) of the Exchange Act and Section 30 of the Investment Company Act, the registrant may, if it so elects, incorporate by reference the prospectus, the corresponding SAI, or reports, or any information in the prospectus, the corresponding SAI, or reports, which satisfies the disclosure required by Items 5, 6, and 11 through 14 of this Form. If the registrant elects to incorporate information by reference into the prospectus, a copy of each document from which information is incorporated by reference must accompany the prospectus, except that a prospectus from which information has been incorporated by reference need not be sent to an investor if the obligation to deliver a prospectus under Section 5(b)(2) of the Securities Act [15 U.S.C. 77e] has already been satisfied with respect to that investor pursuant to Rule 498A(j) for the offering described in the prospectus being incorporated by reference. Notwithstanding the foregoing the registrant may, at its discretion, incorporate any or all of the SAI into the prospectus delivered to investors, without delivering the Statement with the prospectus, so long as the SAI is available to investors as provided in General Instruction F. The

registrant also may incorporate by reference into the prospectus information about the company being acquired without delivering the information with the prospectus under certain conditions pursuant to Item 6 of Form N-14, and in accordance with the requirements of Instruction F.

If the registrant elects to incorporate information by reference into the SAI, a copy of each document from which information is incorporated by reference must accompany the SAI sent to shareholders.

All incorporation by reference must comply with the requirements of this Form and the following rules on incorporation by reference: rule 411 under the Securities Act [17 CFR 230.411] (general rules on incorporation by reference in a prospectus) and rule 303 of Regulation S-T [17 CFR 232.303] (specific requirements for electronically filed documents).

#### **H. Interactive Data**

1. The filing fee exhibit required by paragraph (18) of Item 16 of this Form must be submitted to the Commission as required by Rule 408 of Regulation S-T [17 CFR 232.408].
2. All interactive data must be submitted in accordance with the specifications in the EDGAR Filer Manual, and must be submitted in such a manner that—for any information that does not relate to all of the classes of a registrant—will permit each class of the registrant to be separately identified.

### **PART A: INFORMATION REQUIRED IN THE PROSPECTUS**

#### **Item 1. Beginning of Registration Statement and Outside Front Cover Page of Prospectus**

- (a) The facing page of the registration statement shall contain the information required by Rule 481(a) [17 CFR 230.481(a)].
- (b) The outside front cover page of the prospectus shall contain the following information:
  - (1) the registrant's name, the address (including zip code) and telephone number (including area code) of its principal executive offices and, where applicable, its sponsor's name;
  - (2) an identification of the type of fund or separate account (as defined in Section 2(a)(37) of the Investment Company Act) or a brief description of the registrant's investment objectives;
  - (3) a statement summarizing the proposed transaction, naming the parties to it and giving the address (including zip code) and telephone number (including area code) of the principal executive offices of the company being acquired;
  - (4) a statement or statements that:
    - (i) the prospectus sets forth concisely the information about the registrant that a prospective investor ought to know before investing;
    - (ii) the prospectus should be retained for future reference; and
    - (iii) additional information about the registrant has been filed with the Commission and is available upon oral or written request and without charge. (This statement should include instructions about how to obtain the additional information and whether any of the SAI has been incorporated by reference into the prospectus);
  - (5) the date of the prospectus and date of any SAI;
  - (6) the statement required by Securities Act Rule 481(b)(1) [17 CFR 230.481(b)(1)]; and
  - (7) such other information as required by rules of the Commission or of any other governmental authority having jurisdiction over the registrant or the issuance of its securities.
- (c) The cover page may include other information, but that additional information must not, either by its nature, quantity, or manner of presentation, impede understanding of required information.

**Item 2. Beginning and Outside Back Cover Page of Prospectus**

The following information, to the extent applicable, shall appear on the front or on the outside back cover page of the prospectus:

- (a) the name of any national securities exchange on which the registrant's securities are listed and a statement that reports, proxy material and other information concerning the registrant can be inspected at the exchanges;
- (b) the table of contents required by Rule 481(c) [17 CFR 230.481(c)].

**Item 3. Fee Table, Synopsis Information, and Risk Factors**

- (a) Include a table showing the current fees for the registrant and the company being acquired and pro forma fees, if different, for the registrant after giving effect to the transaction using the format prescribed in the appropriate registration statement form under the Investment Company Act (for open-end management investment companies, Item 3 of Form N-1A; for closed-end management investment companies, Item 3 of Form N-2; and for separate accounts that offer variable annuity contracts, Item 3 of Form N-3).
- (b) The registrant shall include at the beginning of the prospectus a synopsis of the information contained in the prospectus. The synopsis shall be a clear and concise discussion of the key features of the transaction, of the registrant, and of the company being acquired. As to the registrant and company being acquired compare: (1) investment objectives and policies; (2) distribution and purchase procedures and exchange rights; (3) redemption procedures; and (4) any other significant considerations. Highlight differences. Discuss the primary federal tax and other consequences of the proposed transaction to the security holders.
- (c) Immediately after the synopsis, briefly discuss the principal risk factors of investing in the registrant. Briefly compare these risks with those associated with an investment in the company being acquired. If the registrant is a closed-end investment company, briefly describe any restrictions on the registrant's present or, if applicable, future ability to pay dividends with respect to any class of securities.

**Item 4. Information About The Transaction**

- (a) Outline the material features of the proposed transaction, including:
  - (1) a brief summary of the terms of the acquisition agreement;
  - (2) a description of the securities to be issued;
  - (3) the reasons the registrant and the company being acquired are proposing the transaction;
  - (4) the federal income tax consequences, if any, to the security holders of both parties, including appropriate references to Internal Revenue Code sections; and
  - (5) a description of any material differences between the rights of security holders of the company being acquired and the rights of security holders of the registrant.
- (b) Furnish a tabulation in columnar form showing the existing and the pro forma capitalization.

**Item 5. Information About the Registrant**

Provide the following information, to the extent applicable, about the registrant:

- (a) if the registrant is an open-end management investment company, furnish the information required by Items 2 through 8, 9(a), 9(b), and 10 through 13 of Form N-1A under the Investment Company Act;
- (b) if the registrant is a closed-end management investment company, furnish the information required by Items 4, 8.1, 8.2, 8.4, 8.5, 8.6, 9, 10, 11, and 12 of Form N-2 under the Investment Company Act;

- (c) if the registrant is a separate account (as defined in Section 2(a)(37) of the Investment Company Act) offering variable annuity contracts which are registered under the Investment Company Act, furnish the information required by Items 2 through 3, 5 through 16, and 18 of Form N-3 under the Investment Company Act;
- (d) if the registrant is a small business investment company registered under the Investment Company Act, furnish the information required by Items 1 through 7, 9 through 13, 15(a), 16, 19, 20, and 21 of Form N-5 under the Investment Company Act;
- (e) a statement that the registrant is subject to the informational requirements of the Exchange Act and in accordance therewith files reports and other information with the Securities and Exchange Commission; and
- (f) a statement that proxy material, reports (and where registrant is subject to Regulation 14A or 14C of the Exchange Act, proxy and information statements) and other information filed by the registrant is available on the Commission's website at <http://www.sec.gov>.

**Item 6. Information About the Company Being Acquired**

Information about the company being acquired shall be provided as follows:

- (a) if the company being acquired is a management investment company registered under the Investment Company Act or a business development company as defined by Section 2(a)(48) of the Investment Company Act:
  - (1) if the transaction will be submitted to the security holders of the registrant for approval or consent, furnish the information that would be required by Items 5 and 8 of this Form as if securities of the company being acquired were being registered;
  - (2) if the transaction will not be submitted to security holders of the registrant for approval or consent, furnish:
    - (i) the information that would be required by Items 5 and 8 of this Form as if securities of the company being acquired were being registered, or
    - (ii) provided the requirements of Instruction F are satisfied, include a statement that information about the company being acquired is incorporated by reference from the current prospectus of the company being acquired and is available upon request from the registrant without charge. (Provide a copy of the prospectus of the acquired company upon request in accordance with the requirements in Instruction F. If the company being acquired is registered on Form N-1A, Form N-2, Form N-3, or Form N-4 under the Investment Company Act, in responding to requests under this Item, provide both a copy of the prospectus of the acquired company and the SAI with respect to that prospectus.)
- (b) in addition, if the company being acquired is registered under the Investment Company Act and is required to file reports under Section 30 of that Act:
  - (1) state that reports and other information filed by the company being acquired is available on the Commission's website at <http://www.sec.gov>; and
  - (2) name any national securities exchange on which the securities of the company being acquired are listed, and state that reports, proxy statements and other information concerning the company being acquired can be inspected at the exchange.
- (c) if the company being acquired is not registered under the Investment Company Act but is subject to the reporting requirements of Section 13(a) or 15(d) of the Exchange Act, furnish the information that would be required by Item 17(a) of Form S-4 under the Securities Act; and
- (d) if the company being acquired is not registered under the Investment Company Act and is not subject to the reporting requirements of either Section 13(a) or 15(d) of the Exchange Act, furnish a brief description of: the business done by the company, including basic identifying information such as the date and form of its organization; its investment objectives and policies; and how the company is managed.



## Item 7. Voting Information

- (a) If proxies are to be solicited, include, where applicable, the information called for by Items 2 and 4 of Schedule 14A of Regulation 14A under the Exchange Act.
- (b) If the transaction is an exchange offer or if proxies are not to be solicited, include, where applicable, the information called for by Item 2 of Schedule 14C under the Exchange Act, and state the date, time and place of the meeting of the security holders, unless such information is otherwise disclosed in material furnished to security holders with the information statement.
- (c) In addition to the information called for by paragraphs (a) and (b) above, include:
  - (1) the information called for by Item 3 of Schedule 14A of Regulation 14A under the Exchange Act;

*Instruction:* Also state that the exercise of such rights is subject to the “forward pricing” requirements of Rule 22c-1 under the Investment Company Act [17 CFR 270.22c-1] and that the Rule supersedes contrary provisions of state law.

- (2) the information called for by Item 21 of Schedule 14A of Regulation 14A under the Exchange Act about both the registrant and the company being acquired;
- (3) the information called for by Items 6(a) and (b) of Schedule 14A of Regulation 14A under the Exchange Act about both the registrant and the company being acquired;
- (4) with respect to both the registrant and the company being acquired:
  - (i) the name and address of each person who controls either party to the transaction and explain the effect of that control on the voting rights of other security holders. As to each control person, state the percentage of the voting securities owned or any other basis of control. If the control person is a company, give the state or other sovereign power under the laws of which it is organized. List all parents of the control person.

*Instruction:* For purposes of subparagraph (c)(4)(i), “control” shall mean (1) the beneficial ownership, either directly or through one or more controlled companies, of more than 25 percent of the voting securities of a company; (2) the acknowledgment or assertion by either the controlled or controlling party of the existence of control; or (3) an adjudication under Section 2(a)(9) of the Investment Company Act [15 U.S.C. 80a-2(a)(9)], which has become final, that control exists.

- (ii) the name, address and percentage of ownership of each person who owns of record or is known by either party to the transaction to own of record or beneficially 5 percent or more of any class of either party’s outstanding equity securities.

- Instructions:*
- 1. The percentages are to be calculated on the basis of the amount of securities outstanding.
  - 2. Indicate, as far as practicable, the percentage of registrant’s shares to be owned by such persons upon consummation of the proposed transaction on the basis of present holdings and commitments.
  - 3. If to the knowledge of either party to the transaction or any principal underwriter of their securities, 5 percent or more of any class of voting securities of either party are or will be held subject to any voting trust or other similar agreement, this fact must be disclosed.
  - 4. Indicate whether the securities are owned both of record and beneficially, or of record only, or beneficially only, and show the respective percentage owned in each manner.
- (iii) a statement of all equity securities of the registrant, owned by all officers, directors and members of the advisory board of the registrant as a group, without naming them. In any case where the amount owned by directors and officers as a group is less than 1 percent of the class, a statement to that effect is sufficient.

**Item 8. Interest of Certain Persons and Experts**

- (a) Describe briefly any material interest, direct or indirect, by security holdings or otherwise, of any affiliated person of the registrant in the proposed transaction.

*Instruction:* This Item shall not apply to any interest arising from the ownership of securities of the registrant where the security holder receives no extra or special benefit not shared on a pro rata basis by all other holders of the same class.

- (b) If any expert named in the registration statement as having prepared or certified any part thereof (or named as having prepared or certified a report or valuation for use in connection with the registration statement), or counsel for the registrant, underwriters or selling security holders named in the prospectus as having given an opinion upon the validity of the securities being registered or upon other legal matters in connection with the registration or offering of such securities, was employed for such purpose on a contingent basis, or at the time of such preparation, certification or opinion, or at any time thereafter through the date of effectiveness of the registration statement to which such preparation, certification, or opinion relates, had, or is to receive in connection with the offering, a substantial interest, direct or indirect, in the registrant or was connected with the registrant, managing underwriter (or any principal underwriter, if there are no managing underwriters), voting trustee, director, officer, or employee, furnish a brief statement of the nature of such contingent basis, interest, or connection.

- Instructions:*
1. The interest of an expert (other than an accountant) or counsel will not be deemed substantial and need not be disclosed if the interest, including the fair market value of all securities of the registrant owned, received and to be received, or subject to options, warrants or rights received or to be received by the expert or counsel does not exceed \$50,000. For purposes of this instruction, the term “expert” or counsel includes the firm, corporation, partnership or other entity, if any, by which the expert or counsel is employed or of which he is a member or of counsel to, and all attorneys in the case of counsel, and all nonclerical personnel in the case of named experts, participating in the matter on behalf of the firm, corporation, partnership or entity.
  2. Accountants providing a report on the financial statements, presented or incorporated by reference in the registration statement, should note Section 210.2-01 [17 CFR 210.2-01] of Regulation S-X for the Commission’s requirements regarding “Qualification of Accountants” which discusses disqualifying interests.

**Item 9. Additional Information Required for Reoffering by Persons Deemed to be Underwriters**

If any of the securities are to be reoffered to the public by any person who is deemed to be an underwriter thereof, furnish the following information in the prospectus, to the extent it is not already furnished therein:

- (a) the name of each security holder;
- (b) the nature of any position, office or other material relationship which the selling security holder has had within the past three years with the registrant or any of its predecessors or affiliated companies;
- (c) the amount of securities owned by the selling security holder prior to the offering, the amount to be offered for the security holder’s account, the amount and (if one percent or more) the percentage of the class to be owned by the security holder after completion of the offering; and
- (d) information about the transaction in which the securities were acquired and any material changes in the registrant’s affairs after the transaction.

**PART B: INFORMATION REQUIRED IN A STATEMENT OF ADDITIONAL INFORMATION**

**Item 10. Cover Page**

- (a) The outside cover page is required to contain the following information:
- (i) the registrant’s name;
  - (ii) a statement or statements (A) that the Statement of Additional Information is not a prospectus; (B) that the Statement of Additional Information should be read in conjunction with the prospectus; and (C) from whom a copy of the prospectus may be obtained;

(iii) the date of the prospectus to which the Statement of Additional Information relates and any other identifying information; and

(iv) the date of the Statement of Additional Information.

(b) The cover page may include other information, but care should be taken that such additional information does not, either by its nature, quantity, or manner of presentation, impede understanding of required information.

#### **Item 11. Table of Contents**

Set forth under appropriate captions (and sub-captions) a list of the contents of the SAI and, where useful, provide cross-references to related disclosure in the prospectus.

#### **Item 12. Additional Information about the Registrant**

(a) If the registrant is an open-end management investment company, furnish the information required by Items 14 through 27 of Form N-1A under the Investment Company Act or Items 20 through 26 of Form N-3, as applicable.

(b) If the registrant is a closed-end management investment company, furnish the information required by Items 14 through 23, and Item 4.2 if the registrant is regulated as a business development company, of Form N-2 under the Investment Company Act.

(c) If the registrant is not an open-end management investment company, no specific information about the company need be included.

#### **Item 13. Additional Information about the Company Being Acquired**

If the transaction will be submitted to the security holders of the registrant for approval or consent:

(a) If the company being acquired is an open-end management investment company, furnish the information required by Items 14 through 17 and 19 through 27 of Form N-1A under the Investment Company Act or Items 20 through 26 of Form N-3, as applicable.

(b) If the company being acquired is a closed-end management investment company, furnish the information required by Item 15 through 18 and Item 20 through 23 of Form N-2. If the company being acquired is regulated as a business development company, also furnish the information required by Items 4.2 and 8.6.c (if applicable) of Form N-2.

(c) If the company being acquired is not an open-end management investment company, no specific information about the company need be included.

#### **Item 14. Financial Statements**

The Statement of Additional Information must contain the financial statements, including the schedules thereto, and supplemental financial information of the acquiring company and the company to be acquired required by Regulation S-X [17 CFR 210] for the periods specified in Article 3 and Rule 6-11 of Regulation S-X, except:

1. if the company to be acquired is an investment company or would be an investment company but for the exclusions provided by sections 3(c)(1) or 3(c)(7) of the 1940 Act [15 U.S.C. 80a-3(c)(1) and (c)(7)] (a “private fund”), the financial statements need only be filed for the most recent fiscal year and the most recent interim period, unless it is an investment company subject to § 210.3-18 in which case the financial statements for the periods described therein must be filed;
2. if the company to be acquired is a private fund, then the required financial statements may comply with U.S. Generally Accepted Accounting Principles and only Article 12 of Regulation S-X;
3. the financial statements required by Regulation S-X for any subsidiary that is not a majority-owned subsidiary may be omitted from Part B and included in Part C; and
4. the table showing the current fees and pro forma fees, if different, required by Rule 6-11 of Regulation S-X (which is required by Item 3 of this Form).

## **PART C: OTHER INFORMATION**

### **Item 15. Indemnification**

State the general effect of any contract, arrangement or statute under which any director, officer, underwriter or affiliated person of the registrant is insured or indemnified in any manner against any liability which may be incurred in such capacity, other than insurance provided by any director, officer, affiliated person or underwriter for its own protection.

*Instruction:* In responding to this Item the registrant should take note of the provisions of Rules 461(c) [17 CFR 230.461] and 484 [17 CFR 230.484] under the Securities Act and Sections 17(h) and (i) of the Investment Company Act [15 U.S.C. 80a-17(h) and (i)].

### **Item 16. Exhibits**

Subject to General Instructions B (Registration Fees), G (Incorporation by Reference), and H (Interactive Data) of this Form, and Rule 483 under the Securities Act [17 CFR 230.483], file the exhibits listed below as part of the registration statement. Letter or number the exhibits in the sequence indicated, unless otherwise required by Rule 483. Reflect any exhibit incorporated by reference in the list below and identify the previously filed document containing the incorporated material.

- (1) copies of the charter of the registrant as now in effect;
- (2) copies of the existing bylaws or corresponding instruments of the registrant;
- (3) copies of any voting trust agreement affecting more than 5 percent of any class of equity securities of the registrant;
- (4) copies of the agreement of acquisition, reorganization, merger, liquidation and any amendments to it;
- (5) copies of all instruments defining the rights of holders of the securities being registered, including copies, where applicable, of the relevant portion of the articles of incorporation or by-laws of the registrant.
- (6) copies of all investment advisory contracts relating to the management of the assets of the registrant;
- (7) copies of each underwriting or distribution contract between the registrant and a principal underwriter, and specimens or copies of all agreements between principal underwriters and dealers;
- (8) copies of all bonus, profit sharing, pension or other similar contracts or arrangements wholly or partly for the benefit of directors or officers of the registrant in their capacity as such. Furnish a reasonably detailed description of any plan that is not set forth in a formal document;
- (9) copies of all custodian agreements and depository contracts under Section 17(f) of the Investment Company Act [15 U.S.C. 80a-17(f)], for securities and similar investments of the registrant, including the schedule of remuneration;
- (10) copies of any plan entered into by registrant pursuant to Rule 12b-1 under the Investment Company Act [17 CFR 270.12b-1] and any agreements with any person relating to implementation of the plan, and copies of any plan entered into by registrant pursuant to Rule 18f-3 under the Investment Company Act [17 CFR 270.18f-3], any agreement with any person relating to implementation of the plan, any amendment to the plan, and a copy of the portion of the minutes of the meeting of the registrant's directors describing any action taken to revoke the plan;
- (11) an opinion and consent of counsel as to the legality of the securities being registered, indicating whether they will, when sold, be legally issued, fully paid and non-assessable;
- (12) an opinion, and consent to their use, of counsel or, in lieu of an opinion, a copy of the revenue ruling from the Internal Revenue Service, supporting the tax matters and consequences to shareholders discussed in the prospectus;
- (13) copies of all material contracts of the registrant not made in the ordinary course of business which are to be performed in whole or in part on or after the date of filing the registration statement;

- (14) copies of any other opinions, appraisals or rulings, and consents to their use relied on in preparing the registration statement and required by Section 7 of the Securities Act [15 U.S.C. 77g];
- (15) all financial statements omitted pursuant to Item 14(a)(1);
- (16) manually signed copies of any power of attorney pursuant to which the name of any person has been signed to the registration statement;
- (17) any additional exhibits which the registrant may wish to file; and
- (18) furnish the following information, in substantially the tabular form indicated, as to each type and class of securities being registered.

*Note.* Registrants that must pay registration fees using Form 24F-2 are not required to respond to this Item.

**Calculation of Filing Fee Tables**

.....  
(Form Type)

.....  
(Exact Name of Registrant as Specified in its Charter)

**Table 1: Newly Registered Securities**

	Security Type	Security Class Title	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee	Carry Forward Form Type	Carry Forward File Number	Carry Forward Initial effective date	Filing Fee Previously Paid In Connection with Unsold Securities to be Carried Forward
<b>Newly Registered Securities</b>												
Fees to Be Paid	X	X	X	X	X	X	X	X				
Fees Previously Paid	X	X	X	X	X	X		X				
<b>Total Offering Amounts</b>						X		X				
<b>Total Fees Previously Paid</b>								X				
<b>Total Fee Offsets</b>								X				
<b>Net Fee Due</b>								X				

**Table 2: Fee Offset Claims and Sources**

	Registrant or Filer Name	Form or Filing Type	File Number	Initial Filing Date	Filing Date	Fee Offset Claimed	Security Type Associated with Fee Offset Claimed	Security Title Associated with Fee Offset Claimed	Unsold Securities Associated with Fee Offset Claimed	Unsold Aggregate Offering Amount Associated with Fee Offset Claimed	Fee Paid with Fee Offset Source
<b>Rules 457(b) and 0-11(a)(2)</b>											
Fee Offset Claims		X	X	X		X					
Fee Offset Sources	X	X	X		X						X
<b>Rule 457(p)</b>											
Fee Offset Claims	X	X	X	X		X	X	X	X	X	
Fee Offset Sources	X	X	X		X						X

**Table 3: Combined Prospectuses**

Security Type	Security Class Title	Amount of Securities Previously Registered	Maximum Aggregate Offering Price of Securities Previously Registered	Form Type	File Number	Initial Effective Date
X	X	X	X	X	X	X

**Instructions to the Calculation of Filing Fee Tables and Related Disclosure:**

1. General Requirements.

A. Applicable Table Requirements.

The “X” designation indicates the information required to be disclosed, as applicable, in tabular format. Add as many rows of each table as necessary.

B. Security Types.

- i. For securities that are initially being registered, choose a security type permitted to be registered on this Form from the following list of security types to respond to the applicable table requirement:
  - a. Asset-Backed Securities;
  - b. Debt;
  - c. Debt Convertible into Equity;
  - d. Equity;
  - e. Exchange-Traded Vehicle Securities;
  - f. Face Amount Certificates;
  - g. Limited Partnership Interests;

- h. Mortgage Backed Securities;
  - i. Non-Convertible Debt;
  - j. Other; and
  - k. Unallocated (Universal) Shelf.
- ii. When a table requires both security type and title of each class of securities, choose a security type from the list in Instruction 1.B.i and provide this information for each unique combination of security type and title of each class of securities. For example, it would be appropriate to provide the following on separate lines of Table 1:

Equity	Class A Preferred Shares
Equity	Class B Preferred Shares

C. Fee Rate.

For the current fee rate, *see* <https://www.sec.gov/ofm/Article/feeamt.html>.

D. Explanations.

If not otherwise explained in response to these instructions, disclose specific details relating to the fee calculation as necessary to clarify the information presented in each table, including references to the provisions of Rule 457 under the Securities Act [17 CFR 230.457] and any other rule being relied upon. All disclosure these instructions require that is not specifically required to be presented in tabular format must appear in narrative format immediately after the table(s) to which it corresponds.

**2. Table 1: Newly Registered Securities Table and Related Disclosure.**

A. Newly Registered Securities.

For securities that are initially being registered on this Form, provide the following information.

i. Fees to Be Paid and Fees Previously Paid

a. Fees to Be Paid.

Provide the information Table 1 requires under the heading “Newly Registered Securities” for the line item “Fees to Be Paid” for securities to be registered for which filing fees have not already been paid in connection with the initial filing of this form or a pre-effective amendment.

b. Fees Previously Paid.

Provide the information Table 1 requires under the heading “Newly Registered Securities” for the line item “Fees Previously Paid” for securities to be registered for which filing fees have already been paid in connection with the initial filing of this form or a pre-effective amendment.

ii. Fee Calculation Rules.

a. Rule 457(a).

For a fee calculated as specified in Rule 457(a) under the Securities Act [17 CFR 230.457(a)], enter “457(a)”.

b. Rule 457(f).

For a fee calculated as specified in Rule 457(f) under the Securities Act [17 CFR 230.457(f)], enter “457(a)”, “457(o)” or “Other”, as applicable.

Separately disclose the amount and value of securities to be received by the registrant or cancelled upon the issuance of securities registered on this Form, and explain how the value was calculated in accordance with Rule 457(f)(1) and (2), as applicable. The explanation must include the value per share of the securities to be received by the registrant or cancelled upon the issuance of securities registered on this Form. Also disclose any amount of cash to be paid by the registrant in connection with the exchange or other transaction, and any amount of cash to be received by the registrant in connection with the exchange or other transaction. In accordance with Rule 457(f)(3), to determine the maximum aggregate offering price for such a transaction, the registrant should deduct any amount of cash to be paid by the registrant in connection with the exchange or other transaction from, and add any amount of cash to be received by the registrant in connection with the exchange or other transaction to, the value of the securities to be received or cancelled as calculated in accordance with Rule 457(f)(1) and (2), as applicable. Omit from the table the maximum offering price per unit.

c. Rule 457(o).

If relying on Rule 457(o) under the Securities Act [17 CFR 230.457(o)] to register securities on this Form by maximum aggregate offering price, enter “457(o)”. A Registrant may omit from any such row the Amount Registered and the Proposed Maximum Offering Price Per Unit.

d. Other.

If relying on a rule other than Rule 457(a), (f), or (o) enter “Other”.

iii. Other Tabular Information.

Provide the following information in the table for each unique combination of security type and title of each class of securities to be registered as applicable:

- a. The security type of the class of securities to be registered;
- b. The title of the class of securities to be registered;
- c. The amount of securities being registered expressed in terms of the number of securities, proposed maximum offering price per unit and resulting proposed maximum aggregate offering price, or, if the related filing fee is calculated in reliance on Rule 457(o), the proposed maximum aggregate offering price;
- d. The fee rate; and
- e. The registration fee.

iv. Pre-Effective Amendments.

If a pre-effective amendment is filed to concurrently (i) increase the amount of securities of one or more registered classes or add one or more new classes of securities; and (ii) decrease the amount of securities of one or more registered classes, a registrant that did not rely on Rule 457(o) to calculate the filing fee due for the initial filing or latest pre-effective amendment to such filing may recalculate the total filing fee due for the registration statement in its entirety and claim an offset pursuant to Rule 457(b) in the amount of the filing fee previously paid in connection with the registration statement. This recalculation procedure is not available, however, if a pre-effective amendment is filed only to increase the amount of securities of one or more registered classes or add one or more new classes. A pre-effective amendment that uses this recalculation procedure must include the revised offering amounts as securities to be registered for which filing fees have not already been paid in connection with the initial filing of this form or a pre-effective amendment for purposes of Table 1. A Registrant that uses this recalculation procedure must separately disclose that it is using it, and expressly reference this Instruction 2.A.iv.



B. Totals.

i. Total Offering Amounts.

Provide the maximum aggregate offering price for the newly registered securities, and the aggregate registration fee for the newly registered securities.

ii. Total Fees Previously Paid.

Provide the aggregate of registration fees previously paid for the newly registered securities.

iii. Total Fee Offsets.

Provide the aggregate of the fee offsets that are claimed in Table 2 pursuant to Instruction 3

iv. Net Fee Due.

Provide the difference between (a) the aggregate registration fee for the newly registered securities from the Total Offering Amounts row; and (b) the sum of (i) the aggregate of registration fees previously paid for the newly registered securities from the Total Fees Previously Paid row; and (ii) the aggregate fee offsets claimed from the Total Fee Offsets row.

**3. Table 2: Fee Offset Claims and Sources.**

A. Terminology.

For purposes of this Instruction 3 and Table 2, the term “submission” means any (i) initial filing of, or amendment (pre-effective or post-effective), to a fee-bearing document; or (ii) fee-bearing form of prospectus filed under Rule 424 under the Securities Act [17 CFR 230.424], in all cases that was accompanied by a contemporaneous fee payment. For purposes of these instructions to Table 2, a contemporaneous fee payment is the payment of a required fee that is satisfied through the actual transfer of funds, and does not include any amount of a required fee satisfied through a claimed fee offset. Instructions 3.B.ii and 3.C.ii require a filer that claims a fee offset under Rule 457(b) or (p) under the Securities Act [17 CFR 230.457(b) or (p)] or Rule 0-11(a)(2) under the Exchange Act [17 CFR 240.0-11(a)(2)] to identify previous submissions with contemporaneous fee payments that are the original source to which the fee offsets claimed on this filing can be traced. *See* Instruction 3.D for an example.

B. Rules 457(b) and 0-11(a)(2).

If relying on Rule 457(b) or Rule 0-11(a)(2) to offset some or all of the filing fee due on this registration statement by amounts paid in connection with earlier filings (other than this Form N-14, unless pursuant to Instruction 2.A.iv) relating to the same transaction, provide the following information:

i. Fee Offset Claims.

For each earlier filed Securities Act registration statement or Exchange Act document relating to the same transaction from which a fee offset is being claimed, provide the information that Table 2 requires under the heading “Rules 457(b) and 0-11(a)(2)” for the line item “Fee Offset Claims”. The “Fee Offset Claimed” column requires the dollar amount of the previously paid filing fee to be offset against the currently due fee.

*Note to Instruction 3.B.i.* If claiming an offset from a Securities Act registration statement, provide a detailed explanation of the basis for the claimed offset.

ii. Fee Offset Sources.

With respect to amounts claimed as an offset under Rule 457(b) or Rule 0-11(a)(2), identify those submissions with contemporaneous fee payments that are the original source to which those amounts can be traced. For each submission identified, provide the information that Table 2 requires under the heading “Rules 457(b) and 0-11(a)(2)” for the line item “Fee Offset Sources”. The “Fee Paid with Fee Offset Source” column requires the dollar amount of the contemporaneous fee payment made with respect to each identified submission that is the source of the fee offset claimed pursuant to Rule 457(b) or 0-11(a)(2).

C. Rule 457(p).

If relying on Rule 457(p) under the Securities Act [17 CFR 230.457(p)] to offset some or all of the filing fee due on this registration statement with the filing fee previously paid for unsold securities under an earlier filed registration statement provide the following information:

i. Fee Offset Claims.

For each such earlier filed registration statement from which the registrant is claiming a filing fee offset, provide the information Table 2 requires for the line item “Fee Offset Claims”. The “Fee Offset Claimed” column requires the dollar amount of the previously paid filing fee to be offset against the currently due fee.

*Notes to Instruction 3.C.i.*

1. Provide a statement that the registrant has either withdrawn each prior registration statement or has terminated or completed any offering that included the unsold securities under the prior registration statements.
2. If you were not the registrant under the earlier registration statements, entering information under the heading “Rule 457(p)” pursuant to Instruction 3.C.i affirms that you are that registrant’s successor, majority-owned subsidiary, or parent owning more than 50% of the registrant’s outstanding voting securities eligible to claim a filing fee offset. *See* the definitions of “successor” and “majority-owned subsidiary” in Rule 405 under the Securities Act [17 CFR 230.405].

ii. Fee Offset Sources.

With respect to amounts claimed as an offset under Rule 457(p), identify those submissions with contemporaneous fee payments that are the original source to which those amounts can be traced. For each submission identified, provide the information Table 2 requires for the line item “Fee Offset Sources”. The “Fee Paid with Fee Offset Source” column requires the dollar amount of the contemporaneous fee payment made with respect to each identified submission that is the source of the fee offset claimed pursuant to Rule 457(p).

D. Fee Offset Source Submission Identification Example.

A filer:

- Initially files a registration statement on Form N-2 on 1/15/20X1 (assigned file number 333-123456) with a fee payment of \$10,000;
- Files pre-effective amendment number 1 to the Form N-2 (333-123456) on 2/15/20X1 with a fee payment of \$15,000 and the registration statement goes effective on 2/20/20X1;
- Initially files a registration statement on Form N-2 on 1/15/20X4 (assigned file number 333-123467) with a fee payment of \$25,000 and relies on Rule 457(p) to claim an offset of \$10,000 related to the unsold securities registered on the previously filed Form N-2 (333-123456) and apply it to the \$35,000 filing fee due and the registration statement goes effective on 2/15/20X4.
- Initially files a registration statement on Form N-14 (assigned file number 333-123478) on 1/15/20X7 with a fee payment of \$15,000 and relies on Rule 457(p) to claim an offset of \$30,000 related to the unsold securities registered on the most recently effective Form N-2 (333-123467) filed on 1/15/20X4 and apply it to the \$45,000 filing fee due.

For the registration statement on Form N-14 with file number 333-123478 filed on 1/15/20X7, the filer can satisfy the submission identification requirement when it claims the \$30,000 fee offset from the Form N-2 (333-123467) filed on 1/15/20X4 by referencing any combination of the Form N-2 (333-123467) filed on 1/15/20X4, the pre-effective amendment to the Form N-2 (333-123456) filed on 2/15/20X1 or the initial filing of the Form N-2 (333-123456) on 1/15/20X1 in relation to which contemporaneous fee payments were made equal to \$30,000.

One example could be:

- the Form N-2 (333-123467) filed on 1/15/20X4 in relation to the payment of \$25,000 made with that submission; and
- the pre-effective amendment to the Form N-2 (333-123456) filed on 2/15/20X1 in relation to the payment of \$5,000 out of the payment of \$15,000 made with that submission (it would not matter if the filer cited to this pre-effective amendment and/or the initial submission of this Form N-2 (333-123456) on 1/15/20X1 as long as singly or together they were cited as relating to a total of \$5,000 in this example).

In this example, the filer could not satisfy the submission identification requirement solely by citing to the Form N-2 (333-123467) filed on 1/15/20X4 because even though the offset claimed and available from that filing was \$30,000, the contemporaneous fee payment made with that filing (\$25,000) was less than the offset being claimed. As a result, the filer must also identify a prior submission or submissions with an aggregate of contemporaneous fee payment(s) of \$5,000 as the original source(s) to which the rest of the claimed offset can be traced.

#### 4. Table 3: Combined Prospectuses.

If this Form includes a combined prospectus pursuant to Rule 429 under the Securities Act of 1933 [17 CFR 230.429], provide the information that Table 3 requires for each earlier effective registration statement that registered securities that may be offered and sold using the combined prospectus. Include a separate row for each unique combination of security type and title of each class of those securities. The amount of securities previously registered that may be offered and sold using the combined prospectus must be expressed in terms of the number of securities (under column heading “Amount of Securities Previously Registered”), or, if the related filing fee was calculated in reliance on Rule 457(o), must be expressed in terms of the maximum aggregate offering price (under column heading “Maximum Aggregate Offering Price of Securities Previously Registered”).

*Note to Instruction 4.* Table 1 should not include the securities registered on an earlier effective registration statement that may be offered and sold using the combined prospectus under Rule 429.

#### General Instructions.

1. Schedules (or similar attachments) to the exhibits required by this Item are not required to be filed provided that they do not contain information material to an investment or voting decision and that information is not otherwise disclosed in the exhibit or the disclosure document. Each exhibit filed must contain a list briefly identifying the contents of all omitted schedules. Registrants need not prepare a separate list of omitted information if such information is already included within the exhibit in a manner that conveys the subject matter of the omitted schedules and attachments. In addition, the registrant must provide a copy of any omitted schedule to the Commission or its staff upon request.
2. The registrant may redact information from exhibits required to be filed by this Item if disclosure of such information would constitute a clearly unwarranted invasion of personal privacy (*e.g.*, disclosure of bank account numbers, social security numbers, home addresses and similar information).
3. The registrant may redact specific provisions or terms of exhibits required to be filed by paragraph (13) of this Item if the registrant customarily and actually treats that information as private or confidential and if the omitted information is not material. If it does so, the registrant should mark the exhibit index to indicate that portions of the exhibit have been omitted and include a prominent statement on the first page of the redacted exhibit that certain identified information has been excluded from the exhibit because it is both not material and the type that the registrant treats as private or confidential. The registrant also must include brackets indicating where the information is omitted from the filed version of the exhibit. If requested by the Commission or its staff, the registrant must promptly provide on a supplemental basis an unredacted copy of the exhibit and its materiality and privacy or confidentiality analyses. Upon evaluation of the registrant’s supplemental materials, the Commission or its staff may require the registrant to amend its filing to include in the exhibit any previously redacted information that is not adequately supported by the registrant’s analyses. The registrant may request confidential treatment of the supplemental material submitted under this Instruction 3 pursuant to Rule 83 of the Commission’s Organizational Rules [17 CFR 200.83] while it is in the possession of the Commission or its staff. After completing its review of the supplemental information, the Commission or its staff will return or destroy it, if the registrant complies with the procedures outlined in Rule 418 under the Securities Act [17 CFR 230.418].

4. Each exhibit identified in the exhibit index (other than an exhibit filed in eXtensible Business Reporting Language) must include an active link to an exhibit that is filed with the registration statement or, if the exhibit is incorporated by reference, an active hyperlink to the exhibit separately filed on EDGAR. If the registration statement is amended, each amendment must include active hyperlinks to the exhibits required with the amendment.

**Item 17. Undertakings**

- (1) The undersigned registrant agrees that prior to any public reoffering of the securities registered through the use of a prospectus which is a part of this registration statement by any person or party who is deemed to be an underwriter within the meaning of Rule 145(c) of the Securities Act [17 CFR 230.145c], the reoffering prospectus will contain the information called for by the applicable registration form for the reofferings by persons who may be deemed underwriters, in addition to the information called for by the other items of the applicable form.
- (2) The undersigned registrant agrees that every prospectus that is filed under paragraph (1) above will be filed as a part of an amendment to the registration statement and will not be used until the amendment is effective, and that, in determining any liability under the Securities Act, each post-effective amendment shall be deemed to be a new registration statement for the securities offered therein, and the offering of the securities at that time shall be deemed to be the initial bona fide offering of them.

**SIGNATURES**

As required by the Securities Act of 1933, this registration statement has been signed on behalf of the registrant, in the City of

\_\_\_\_\_ and State of \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
 Registrant

By: \_\_\_\_\_  
 (Signature and Title)

As required by the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Title

\_\_\_\_\_  
 Date