Section 240. Item 507 — Selling Security Holders

240.01~~-~~ Item 507 of Regulation S-K requires certain disclosure concerning each selling shareholder for whose account the securities being registered are to be offered. The Division staff ~~has permitted this~~will not object to omitting the name and the related disclosure ~~to be made on a group basis, as opposed to an individual basis, where the aggregate holding~~regarding any selling security holder who is not affiliated with the issuer and who, together with any affiliates of ~~the group is~~ that selling shareholder, holds less than 1% of the class ~~prior to the offering. Where~~of securities being registered, provided the ~~aggregate holding~~prospectus states that certain unnamed non-affiliates of the ~~group is less than~~ issuer, each of whom may sell up to 1% of the class~~ but~~, may use the prospectus for ~~a few major shareholders, the disclosure for the members of the group other than the major shareholders also may be made on a group basis. [July 3, 2008]~~resales.