Regulation S-K

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~~In lieu of providing this disclosure ~~to be made~~ on ~~a group basis, as opposed to~~ an individual selling shareholder basis, ~~where~~the staff will not object if the registrant discloses the aggregate ~~holding~~number of ~~the group is~~shares offered for sale by more than one selling shareholder as long as each selling shareholder is a non-affiliate of the registrant and, when considered together with any affiliates of that selling shareholder, holds less than 1% of the class of securities being registered prior to the offering. ~~Where the aggregate holding of the group is less than 1% of the class but for a few major shareholders, the disclosure for~~In such cases, registrants should disclose the ~~members~~satisfaction of ~~the group other than the major shareholders also~~these conditions, which may be ~~made on~~by a ~~group basis. [July 3~~footnote to the selling shareholder table. [November 17, ~~2008~~2026]