SEcurities and Exchange Commission

17 CFR Parts 229, 232, 239, 249, and 274

[Release No. 33-10618A; 34-85381A; IA-5206A; IC-33426A; File No. S7-08-17]

RIN 3235-AM00

FAST Act Modernization and Simplification of Regulation S-K; Correction

AGENCY: Securities and Exchange Commission.

ACTION: Final rule; technical correction.

SUMMARY: This document makes technical corrections to certain amendments to the Commission’s disclosure rules and forms adopted in Release No. 33-10618 (March 20, 2019), which was published in the Federal Register on April 2, 2019 (84 FR 12674). Specifically, this document reinstates certain item headings in registration statement forms under the Securities Act of 1933 that were inadvertently changed; relocates certain amendments to the correct item numbers in these forms and reinstates text that was inadvertently removed; corrects a portion of the exhibit table in Item 601(a) of Regulation S-K to make it consistent with the regulatory text of the amendments; and corrects certain typographical errors and a cross-reference in the regulatory text of the amendments.


SUPPLEMENTARY INFORMATION: We are making technical corrections to:
<table>
<thead>
<tr>
<th>Commission Reference</th>
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<tr>
<td>Regulation S-K</td>
<td>§§ 229.10 through 229.1305</td>
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<td>§§ 232.10 through 232.903</td>
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<tr>
<td>Form N-1A</td>
<td>§§ 239.15A and 274.11A</td>
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<td>Form N-2</td>
<td>§§ 239.14 and 274.11a-1</td>
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<td>§§ 239.17b and 274.11c</td>
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<td>Form N-5</td>
<td>§§ 239.24 and 274.5</td>
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</table>

\(^1\) 15 U.S.C. 77a et seq.  
\(^3\) 15 U.S.C. 80a-1 et seq.
List of Subjects in 17 CFR Parts 229, 232, 239, 249, and 274

Reporting and recordkeeping requirements, Securities.

For the reasons set out above, we are amending title 17, chapter II of the Code of Federal Regulations as follows:

PART 229—STANDARD INSTRUCTIONS FOR FILING FORMS UNDER SECURITIES ACT OF 1933, SECURITIES EXCHANGE ACT OF 1934 AND ENERGY POLICY AND CONSERVATION ACT OF 1975—REGULATION S-K

1. The authority citation for part 229 continues to read as follows:

Authority: 15 U.S.C. 77e, 77f, 77g, 77h, 77j, 77k, 77s, 77z-2, 77z-3, 77aa(25), 77aa(26), 77ddd, 77eee, 77ggg, 77hhh, 77iii, 77jjj, 77nnn, 77sss, 78c, 78i, 78j, 78j-3, 78l, 78m, 78n, 78n-1, 78o, 78u-5, 78w, 78uu, 78mm, 80a-8, 80a-9, 80a-20, 80a-29, 80a-30, 80a-31(c), 80a-37, 80a-38(a), 80a-39, 80b-11 and 7201 et seq.; 18 U.S.C. 1350; sec. 953(b), Pub. L. 111-203, 124 Stat. 1904 (2010); and sec. 102(c), Pub. L. 112-106, 126 Stat. 310 (2012).


3. Amend § 229.601:

a. By revising entry (4) to the exhibit table in paragraph (a);

b. By revising entry (104) to the exhibit table in paragraph (a).

The revisions read as follows:

§ 229.601 (Item 601) Exhibits.

* * * * *

Exhibit Table

3
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<th>(4) Instruments defining the rights of securities holders, including indentures, (i) through (v)</th>
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<td>(vi) Description of registrant’s securities</td>
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**PART 232—REGULATION S-T—GENERAL RULES AND REGULATIONS FOR ELECTRONIC FILINGS**

4. The authority citation for part 232 continues to read in part as follows:

*Authority:* 15 U.S.C. 77c, 77f, 77g, 77h, 77j, 77s(a), 77z-3, 77sss(a), 78c(b), 78l, 78m, 78n, 78o(d), 78w(a), 78ll, 80a-6(c), 80a-8, 80a-29, 80a-30, 80a-37, and 7201 et seq.; and 18 U.S.C. 1350, unless otherwise noted.
5. Amend § 232.105 in Instruction 2 under “Instructions to paragraph (d)” by removing the phrase “in the case of a foreign private issuer (as defined in § 229.405 of this chapter)” and adding in its place “in the case of a foreign private issuer (as defined in § 230.405 of this chapter)”.

PART 239—FORMS PRESCRIBED UNDER THE SECURITIES ACT OF 1933

6. The authority citation for part 239 continues to read in part as follows:

Authority: 15 U.S.C. 77c, 77f, 77g, 77h, 77j, 77s, 77z-2, 77z-3, 77sss, 78c, 78l, 78m, 78n, 78o(d), 78o-7 note, 78u-5, 78w(a), 78ll, 78mm, 80a-2(a), 80a-3, 80a-8, 80a-9, 80a-10, 80a-13, 80a-24, 80a-26, 80a-29, 80a-30, and 80a-37; and sec. 107, Pub. L. 112-106, 126 Stat. 312, unless otherwise noted.

***

7. Amend Form S-1 (referenced in § 239.11) by revising the heading of Item 3 to read as follows:

Note: The text of Form S-1 does not, and this amendment will not, appear in the Code of Federal Regulations.
8. Amend Form S-3 (referenced in § 239.13) by revising the heading of Item 3 to read as follows:

Note: The text of Form S-3 does not, and this amendment will not, appear in the Code of Federal Regulations.

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

FORM S-3

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

* * * * *

Item 3. Summary Information and Risk Factors.

* * * * *

9. Amend Form S-6 (referenced in § 239.16) by revising the last sentence of the second paragraph of Additional Instruction 3 in “Instructions as to Exhibits” to read as follows:

Note: The text of Form S-6 does not, and this amendment will not, appear in the Code of Federal Regulations.

FORM S-6

[FACING SHEET]

FOR REGISTRATION UNDER THE SECURITIES ACT OF 1933
OF SECURITIES OF UNIT INVESTMENT TRUSTS
REGISTERED ON FORM N-8B-2

* * * * *

INSTRUCTIONS AS TO EXHIBITS

* * * * *

Additional Instructions:

* * * * *
3. * * *

After completing its review of the supplemental information, the Commission or its staff will return or destroy it at the request of the registrant, if the registrant complies with the procedures outlined in Rule 418 (§ 230.418 of this chapter).

* * * * *

10. Amend Form S-11 (referenced in § 239.18) by revising the second sentence of the first paragraph of instruction H. under “General Instructions” and the heading of Item 3 to read as follows:

Note: The text of Form S-11 does not, and this amendment will not, appear in the Code of Federal Regulations.

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

FORM S-11

FOR REGISTRATION UNDER THE SECURITIES ACT OF 1933
OF SECURITIES OF CERTAIN REAL ESTATE COMPANIES

* * * * *

H. Eligibility to Use Incorporation by Reference

* * * Notwithstanding the foregoing, in the financial statements, incorporating by reference or cross-referencing to information outside of the financial statements is not permitted unless otherwise specifically permitted or required by the Commission’s rules or by U.S. Generally Accepted Accounting Principles or International Financial Reporting Standards as issued by the International Accounting Standards Board, whichever is applicable. * * *

* * * * *

Item 3. Summary Information and Risk Factors.
11. Amend Form N-14 (referenced in § 239.23) by revising the last sentence of the second paragraph of Instruction 3 in Item 16 to read as follows:

Note: The text of Form N-14 does not, and this amendment will not, appear in the Code of Federal Regulations.

FORM N-14

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

Item 16. Exhibits

Instructions:

3. * * *

* * * After completing its review of the supplemental information, the Commission or its staff will return or destroy it at the request of the registrant, if the registrant complies with the procedures outlined in Rule 418 (§ 230.418 of this chapter).

12. Amend Form S-4 (referenced in § 239.25) by revising the heading of Item 3 to read as follows:

Note: The text of Form S-4 does not, and this amendment will not, appear in the Code of Federal Regulations.
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

* * * * *

Item 3. Risk Factors and Other Information.

* * * * *

13. Amend Form F-1 (referenced in § 239.31) by revising the heading of Item 3 to read as follows:

Note: The text of Form F-1 does not, and this amendment will not, appear in the Code of Federal Regulations.

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

FORM F-1

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

* * * * *

Item 3. Summary Information and Risk Factors.

* * * * *

14. Amend Form F-3 (referenced in § 239.33) by revising the heading of Item 3 to read as follows:

Note: The text of Form F-3 does not, and this amendment will not, appear in the Code of Federal Regulations.

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

FORM F-3

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

* * * * *
Item 3. Summary Information and Risk Factors.

* * * * *

15. Amend Form F-4 (referenced in 239.34) by revising the heading of Item 3 to read as follows:

Note: The text of Form F-4 does not, and this amendment will not, appear in the Code of Federal Regulations.

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

FORM F-4
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

* * * * *

Item 3. Risk Factors and Other Information.

* * * * *

16. Amend Form SF-1 (referenced in § 239.44) by revising Item 2 and Item 3 to read as follows:

Note: The text of Form SF-1 does not, and this amendment will not, appear in the Code of Federal Regulations.

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

FORM SF-1
REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

* * * * *

Item 2. Inside Front and Outside Back Cover Pages of Prospectus.
Set forth on the inside front cover page of the prospectus or, where permitted, on the outside back cover page, the information required by Item 502 of Regulation S-K (17 CFR 229.502).

**Item 3. Transaction Summary and Risk Factors.**

Furnish the information required by Items 105 and 503 of Regulation S-K (17 CFR 229.105 and 17 CFR 229.503) and Item 1103 of Regulation AB (17 CFR 229.1103).

* * * * *

17. Amend Form SF-3 (referenced in § 239.45) by revising Item 2 and Item 3 to read as follows:

**Note: The text of Form SF-3 does not, and this amendment will not, appear in the Code of Federal Regulations.**

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

FORM SF-3

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

* * * * *

**Item 2. Inside Front and Outside Back Cover Pages of Prospectus.**

Set forth on the inside front cover page of the prospectus or, where permitted, on the outside back cover page, the information required by Item 502 of Regulation S-K (17 CFR 229.502).

**Item 3. Transaction Summary and Risk Factors.**

Furnish the information required by Items 105 and 503 of Regulation S-K (17 CFR 229.105 and 17 CFR 229.503) and Item 1103 of Regulation AB (17 CFR 229.1103).

* * * * *
PART 249—FORMS, SECURITIES EXCHANGE ACT OF 1934

18. The authority citation for part 249 continues to read in part as follows:


* * * * *

19. Amend Form 10-D (referenced in § 249.312) by revising General Instruction D(2)(d) to read as follows:

Note: The text of Form 10-D does not, and this amendment will not, appear in the Code of Federal Regulations.

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

FORM 10-D

ASSET-BACKED ISSUER
DISTRIBUTION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

GENERAL INSTRUCTIONS

* * * * *

D. * * *

(2) * * *

(d) Exchange Act Rule 12b-23 (17 CFR 240.12b-23) (additional rule on incorporation by reference for reports filed pursuant to Sections 13 and 15(d) of the Act).

* * * * *
PART 274—FORMS PRESCRIBED UNDER THE INVESTMENT COMPANY ACT OF 1940

20. The authority citation for part 274 continues to read in part as follows:

Authority: 15 U.S.C. 77f, 77g, 77h, 77j, 77s, 78c(b), 78l, 78m, 78n, 78o(d), 80a-8, 80a-24, 80a-26, 80a-29, and Pub. L. 111-203, sec. 939A, 124 Stat. 1376 (2010), unless otherwise noted.

***

21. Amend Form N-5 (referenced in §§ 239.24 and 274.5) by revising the last sentence of the second paragraph of Instruction 3 in “Instructions as to Exhibits” to read as follows:

Note: The text of Form N-5 does not, and this amendment will not, appear in the Code of Federal Regulations.

FORM N-5

REGISTRATION STATEMENT OF SMALL BUSINESS INVESTMENT COMPANY UNDER THE SECURITIES ACT OF 1933 AND THE INVESTMENT COMPANY ACT OF 1940*

***

INSTRUCTIONS AS TO EXHIBITS

***

Instructions:

***

3. ***

*** After completing its review of the supplemental information, the Commission or its staff will return or destroy it at the request of the registrant, if the registrant complies with the procedures outlined in Rule 418 (§ 230.418 of this chapter).
22. Amend Form N-1A (referenced in §§ 239.15A and 274.11A) by revising the last sentence of the second paragraph of Instruction 4 in Item 28 to read as follows:

Note: The text of Form N-1A does not, and this amendment will not, appear in the Code of Federal Regulations.

FORM N-1A

Item 28. Exhibits

Instructions

4. * * *

* * * After completing its review of the supplemental information, the Commission or its staff will return or destroy it at the request of the registrant, if the registrant complies with the procedures outlined in Rule 418 (§ 230.418 of this chapter).

* * * *

23. Amend Form N-2 (referenced in §§ 239.14 and 274.11a-1) by revising the last sentence of the second paragraph of Instruction 6 in Item 25.2 to read as follows:

Note: The text of Form N-2 does not, and this amendment will not, appear in the Code of Federal Regulations.

FORM N-2

Item 25. Financial Statements and Exhibits
2. Exhibits:

* * * * *

Instructions

* * * * *

6. * * *

* * * After completing its review of the supplemental information, the Commission or its staff will return or destroy it at the request of the registrant, if the registrant complies with the procedures outlined in Rule 418 (§ 230.418 of this chapter).

* * * * *

24. Amend Form N-3 (referenced in §§ 239.17a and 274.11b) by revising the last sentence of the second paragraph of Instruction 5 in Item 29(b) to read as follows:

Note: The text of Form N-3 does not, and this amendment will not, appear in the Code of Federal Regulations.

FORM N-3

* * * * *

Item 29. Financial Statements and Exhibits

* * * * *

(b) Exhibits:

* * * * *

Instructions

* * * * *

5. * * *
* * * After completing its review of the supplemental information, the Commission or its staff will return or destroy it at the request of the registrant, if the registrant complies with the procedures outlined in Rule 418 (§ 230.418 of this chapter).

* * * *

25. Amend Form N-4 (referenced in §§ 239.17b and 274.11c) by revising the last sentence of the second paragraph of Instruction 5 in Item 24(b) to read as follows:

Note: The text of Form N-4 does not, and this amendment will not, appear in the Code of Federal Regulations.

FORM N-4

* * * *

Item 24. Financial Statements and Exhibits

* * * *

(b) Exhibits:

* * * *

Instructions

* * * *

5. * * *

* * * After completing its review of the supplemental information, the Commission or its staff will return or destroy it at the request of the registrant, if the registrant complies with the procedures outlined in Rule 418 (§ 230.418 of this chapter).

* * * *

26. Amend Form N-6 (referenced in §§ 239.17c and 274.11d) by revising the last sentence of the second paragraph of Instruction 3 in Item 26 to read as follows:
Note: The text of Form N-6 does not, and this amendment will not, appear in the Code of Federal Regulations.

FORM N-6

*** ***

Item 26. Exhibits

*** ***

Instructions:

*** ***

3. ***

*** After completing its review of the supplemental information, the Commission or its staff will return or destroy it at the request of the registrant, if the registrant complies with the procedures outlined in Rule 418 (§ 230.418 of this chapter).

*** ***

27. Amend Form N-8B-2 (referenced in § 274.12) by revising the last sentence of the second paragraph of Instruction 3 in “IX Exhibits” to read as follows:

Note: The text of Form N-8B-2 does not, and this amendment will not, appear in the Code of Federal Regulations.

FORM N-8B-2

REGISTRATION STATEMENT OF UNIT INVESTMENT TRUSTS
WHICH ARE CURRENTLY ISSUING SECURITIES

*** ***

IX

EXHIBITS

*** ***

Instructions:
3. ** After completing its review of the supplemental information, the Commission or its staff will return or destroy it at the request of the registrant, if the registrant complies with the procedures outlined in Rule 418 (§ 230.418 of this chapter).

Dated: August 6, 2019

Vanessa A. Countryman,
Secretary.