

the eligibility criteria in Item 305(a)(1) of Regulation S-K.

(2) Abbreviated financial statements meeting the requirements of Item 305 of Regulation S-K may be furnished pursuant to Items 11(b)(ii), 11(b)(iii) and 11(b)(iv) with respect to restated financial statements of the registrant.

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PART II—INFORMATION NOT REQUIRED IN PROSPECTUS

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Item 18. Financial Statements and Schedules

If abbreviated financial statements are furnished pursuant to Item 11(c)(1) with respect to businesses acquired or to be acquired, furnish the full financial statements required by Regulation S-X and the independent accountant's report thereon. If abbreviated financial statements are furnished pursuant to Item 11(c)(2) with respect to restated financial statements of the registrant, furnish the full financial statements required by Regulation S-X and the independent accountant's report thereon.

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14. By amending Form S-6 (referenced in § 239.16) by designating the undesignated paragraph following paragraph (c)(2) of Instruction 1 of Instructions as to the Prospectus as paragraph (c)(3) and adding paragraph (c)(4) and by adding paragraph 6 to the 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

For Registration Under the Securities Act of 1933 of Securities of Unit Investment Trusts Registered on Form N-8B-2

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Instructions as to the Prospectus

Instruction 1. Information to be Contained in Prospectus

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(c) * * *

(4) Abbreviated financial statements meeting the requirements of Item 305 of Regulation S-K (§ 229.305 of this chapter) may be included in the prospectus in lieu of the financial statements required by paragraphs (c)(1) and (2) above. The option to include abbreviated financial statements is available only to registrants satisfying the eligibility criteria in Item 305(a) of Regulation S-K.

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Instructions as to Exhibits

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6. If abbreviated financial statements are furnished pursuant to Instruction 1(c)(4) of the Instructions as to the Prospectus, furnish the full financial statements required by Instructions 1(c)(1) and (2) of the Instructions as to the Prospectus and the independent accountant's report thereon.

15. By amending Form S-8 (referenced in § 239.16b) by adding an Instruction to Item 3(a) to read as follows:

Note—The text of Form S-8 does not, and this amendment will not, appear in the Code of Federal Regulations.

Form S-8

Registration Statement Under the Securities Act of 1933

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PART II—INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference

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(a) * * *

Instruction to Item 3(a). If the registrant's latest prospectus filed pursuant to Rule 424(b) under the Act contains abbreviated financial statements, the registrant shall not incorporate such prospectus by reference into the Form S-8. In lieu thereof, the registrant shall incorporate its latest effective registration statement filed under the Act that contains audited full financial statements for the registrant's latest fiscal year for which such statements have been filed.

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16. By amending Form S-11 (referenced in § 239.18) by revising Item 27 and adding paragraph (c) to Item 35 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.

Form S-11

For Registration Under the Securities Act of 1933 of Securities of Certain Real Estate Companies

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Item 27. Financial Statements and Information

Include in the prospectus either full financial statements meeting the requirements of Regulation S-X (17 CFR 210) or abbreviated financial statements meeting the requirements of Item 305 of Regulation S-K (§ 229.305 of this chapter). The option to furnish abbreviated financial statements is available only to registrants satisfying the eligibility criteria in Item 305(a) of Regulation S-K. In addition, include the supplementary financial information required by Item 302 of Regulation S-K (§ 229.302 of this chapter) and the information concerning changes in and disagreements with accountants on accounting and financial disclosure required by Item 304 of Regulation S-K (§ 229.304 of this chapter). Although all schedules required by Regulation S-X are to be included in the registration statement, all such schedules other than those prepared in accordance with Rules 12-12, 12-28 and 12-29 of the Regulation may be omitted from the prospectus.

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INFORMATION NOT REQUIRED IN PROSPECTUS

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Item 35. Financial statements and Exhibits

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(c) If abbreviated financial statements are furnished pursuant to Item 27 of this Form, file the full financial statements meeting the requirements of Regulation S-X and the independent accountant's report thereon.

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17. By amending Form S-4 (referenced in § 239.25) by revising the last sentence of General Instruction D.3; adding Item 10(b)(5), paragraph (iv) to Item 12(a)(2), a sentence at the end of Item 12(a)(3); revising Item 14(e), adding a sentence at the end of Items 15, 16(a), 17(a) and 17(b)(8); removing the words "and Financial Statement Schedules" from the caption to Item 21; removing Item 21(b), and redesignating Item 21(c) as Item 21(b); and adding Item 23 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.

Form S-4

Registration Statement Under the Securities Act of 1933

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General Instructions

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D. Application of General Rules and Regulations

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3. * * * Small business issuers shall provide or incorporate by reference the information called for by Item 310 of Regulation S-B (§ 228.310 of this chapter), or, if the small business issuer satisfies the eligibility criteria in Item 305(a) of Regulation S-B (§ 228.305(a) of this chapter), the abbreviated information in Item 305 of Regulation S-B.

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Item 10. Information with Respect to S-3 Registrants

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(b) * * *

(5) If the registrant satisfies the eligibility criteria in Item 305(a) of Regulation S-K:

(i) Abbreviated financial statements meeting the requirements of Item 305 of Regulation S-K may be furnished pursuant to paragraph (b)(1) of this Item with respect to businesses acquired or to be acquired, except that the information need only be provided for the periods specified by Rule 3-05 of Regulation S-X (§ 210.3-05 of this chapter). This option is available only if the business acquired or to be acquired satisfies the eligibility criteria in Item 305(a)(1) of Regulation S-K.

(ii) Abbreviated financial statements meeting the requirements of Item 305 of Regulation S-K may be furnished pursuant to paragraphs (b)(2), (b)(3) and (b)(4) of this Item