

Form 8-K Reference Chart

Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility? ¹
Section 1 – Registrant’s Business and Operations			
1.01 – Entry into a Material Definitive Agreement	<p>Item 1.01(a):</p> <ul style="list-style-type: none"> • Entry into “material definitive agreement” not made in ordinary course of business (whether or not subject to conditions)² • Entry into any amendment to such an agreement that is material • Excluded from triggers: <ul style="list-style-type: none"> – Agreements assumed or assigned to company in connection with a merger, acquisition or similar transaction 	<p>Item 1.01(a):</p> <ul style="list-style-type: none"> • Date of agreement or amendment • Parties • Brief description of any material relationship between company or affiliates and any of parties • Brief description of material terms and conditions of agreement or amendment 	Yes
1.02 – Termination of a Material Definitive Agreement	<p>Item 1.02(a):</p> <ul style="list-style-type: none"> • Termination of “material definitive agreement” not made in the ordinary course of business if termination is material • Excluded from trigger: <ul style="list-style-type: none"> – Expiration on stated termination date – Expiration as a result of all parties completing their obligations – Negotiations or discussions prior to agreement termination – If company believes in good faith that agreement has not been terminated, <u>unless</u> company receives notice of termination pursuant to terms of agreement 	<p>Item 1.02(a):</p> <ul style="list-style-type: none"> • Date of termination • Parties • Brief description of any material relationship between company or affiliates and parties • Brief description of material terms and conditions of agreement • Brief description of material circumstances surrounding termination • Material early termination penalties incurred by company 	Yes

Note: This chart does not reference specialized triggers and disclosures under various items of Form 8-K that apply to asset-backed securities.

¹ Reflects items for which the limited safe harbor from Section 10(b) and Rule 10b-5 liability is available. The safe harbor provides protection from liability only for failure to timely file a report Form 8-K, and it extends only until the due date of the Form 10-Q or 10-K for the period in which the Form 8-K was not timely filed. These items are also protected from loss of Form S-3 eligibility for failing to timely file a Form 8-K, as long as the required disclosure is made before the Form S-3 registration statement is filed. See Exchange Act Rules 13a-11(c) and 15d-11(c) and General Instruction I.A.3(b) of Form S-3

² A “material definitive agreement” is defined as an agreement that provides for obligations that are material to and enforceable against the company, or rights that are material to the company and enforceable by it against one or more other parties, whether or not subject to conditions. Any material definitive agreement not made in the ordinary course of the company’s business must be disclosed. An agreement is deemed not made in the ordinary course, even if it is such as ordinarily accompanies the kind of business conducted by the company, if it involves, among other things, the following:

- Most contracts to which directors, officers, certain security holders or underwriters are parties, except management contracts and compensatory plans, contracts and arrangements in which directors, executive officers and employees participate (which are separately covered under Item 5.02 of Form 8-K);
- Contracts upon which the company’s business is substantially dependent;
- Contracts calling for acquisition or sale of any property, plant or equipment for consideration exceeding 15% of company’s fixed assets; and
- Material leases. (S-K Item 601(b)(10)(ii)(A)-(D))

Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility?
1.03 – Bankruptcy or Receivership	Item 1.03(a): <ul style="list-style-type: none"> Appointment of receiver, fiscal agent or similar officer for company or parent under Bankruptcy Code or other state or federal proceeding where jurisdiction or supervision over substantially all company or parent assets or business has been assumed Item 1.03(b): <ul style="list-style-type: none"> Entry, by court or governmental authority having supervision or jurisdiction over substantially all of company or parent assets or business, of order confirming plan of reorganization, arrangement or liquidation 	Item 1.03(a): <ul style="list-style-type: none"> Name of proceeding Identity of court or governmental authority Date jurisdiction assumed Identity of receiver, fiscal agent or similar officer Date of appointment Item 1.03(b): <ul style="list-style-type: none"> Identity of court or governmental authority Date that order confirming plan was entered by court or governmental authority Summary of material features of plan and copy of plan (as an exhibit) Number of shares or other units of company or parent issued and outstanding, reserved for future issuance in respect of claims and interests filed and allowed under plan and in total Assets and liabilities of company or parent as of date of entry of order 	No
Section 2 – Financial Information			
2.01 – Completion of Acquisition or Disposition of Assets	<ul style="list-style-type: none"> Completion by company or majority-owned subsidiary of “acquisition” or “disposition” of “significant amount of assets” otherwise than in ordinary course of business (see Instructions 2, 3 and 4 to Form 8-K Item 2.01 and S-X Rules 11.01(b) and 11.01(d) for definitions). Excluded from trigger: <ul style="list-style-type: none"> Transactions with wholly-owned subsidiaries or between wholly-owned subsidiaries Redemption or other acquisition of securities from the public, or sale or other disposition of securities to public, by issuer or wholly-owned subsidiary 	<ul style="list-style-type: none"> Date of completion of transaction Brief description of assets involved Identity of persons from whom assets acquired or to whom sold Any material relationship between above persons and company, any affiliates, any company director or officer or any associate of company director or officer Nature and amount of consideration given or received If material relationship is disclosed above, the formula or principle followed in determining amount of consideration If transaction is an acquisition <u>and</u> if a material relationship exists between company or any affiliates and sources of funds, identity of sources of funds used If company is a shell company (other than a business combination shell company)³ immediately before transaction, Form 10 information reflecting all classes of company’s securities subject to reporting requirements upon transaction⁴ 	No

³ Exchange Act Rule 12b-2 defines “shell company” and “business combination related shell company.”

⁴ Notwithstanding Form 8-K General Instruction B.3, if this disclosure is “previously reported,” as defined in Exchange Act Rule 12b-2, then the company may identify the previous filing in which that disclosure is included instead of including the text of the required disclosures in Form 8-K.

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Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility?
		<ul style="list-style-type: none"> Financial statements of businesses acquired, as required by Form 8-K Item 9.01(a) Pro forma financial information, as required by Form 8-K Item 9.01(b) Copy (filed as an exhibit) of plans of acquisition or disposition, as required by Form 8-K Item 9.01(d) 	No
2.02 – Results of Operations and Financial Condition	<p>Item 2.02(a):</p> <ul style="list-style-type: none"> Public announcement or release by company (or person acting for company) of material non-public information (including updated information) regarding company’s results of operations or financial condition for a completed quarterly or annual fiscal period Excluded from trigger: <ul style="list-style-type: none"> Disclosure of material non-public information orally, telephonically, by webcast, by broadcast or by similar means if related to a previously furnished written announcement and certain disclosure conditions are satisfied⁵ Disclosure that is made in a Form 10-Q or Form 10-K filed with the SEC 	<p>Item 2.02(a):</p> <ul style="list-style-type: none"> Date of announcement or release Brief identification of announcement or release Text of announcement or release to be included as exhibit <p>Note that S-K Item 10(e)(10)(i) applies to the disclosures</p>	No
2.03 – Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of a Registrant	<p>Item 2.03(a):</p> <ul style="list-style-type: none"> Company becomes obligated on a “direct financial obligation” (long-term debt obligation, capital lease obligation, operating lease obligation or non-ordinary course short-term debt obligation) that is material to it (S-K Item 303(a)(5)(ii)(A), (B) and (C) and Form 8-K Item 2.03(e)) Excluded from Item 2.03(a): <ul style="list-style-type: none"> Activities prior to company entering into an agreement enforceable against it (whether or not subject to conditions) under which direct financial obligation will arise or be created or issued, or If there is no agreement, activities prior to closing or settlement of transaction or arrangement under which the direct financial obligation arises or is created 	<p>Item 2.03(a):</p> <ul style="list-style-type: none"> Date on which company becomes obligated Brief description of transaction or agreement creating the obligation Amount of obligation, including terms of payment Brief description of material terms under which obligation may be accelerated or increased Nature of any recourse provisions that would enable company to recover from third parties Brief description of other material terms and conditions of transaction or agreement 	Yes

⁵

Conditions that must be satisfied for the exclusion to be satisfied:

- The information is part of a presentation that is complementary to, and initially occurs within 48 hours after, a related written announcement or release that has been furnished on Form 8-K under Item 2.02 prior to the presentation;
- The presentation is broadly accessible to the public by dial-in conference call, by webcast, by broadcast or by similar means;
- The financial and other statistical information contained in the presentation is provided on company’s website, together with any information that would be required by Regulation G; and
- The presentation was announced by widely disseminated press release that included instructions as to when and how to access the presentation and the location on company’s website where the information would be available.

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Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility?
	<p>Item 2.03(b):</p> <ul style="list-style-type: none"> Company becomes directly or contingently liable for an obligation that is material to company arising out of an “off-balance sheet arrangement” (S-K Item 303(a)(4)(ii)) Excluded from triggers: <ul style="list-style-type: none"> Sale of a security pursuant to an effective registration statement of company, if the prospectus relating to the sale contains the information required by Item 2.03 and is filed within the required time period under Securities Act Rule 424 	<p>Item 2.03(b):</p> <ul style="list-style-type: none"> Date company becomes directly or contingently liable Brief description of transaction or agreement creating arrangement and obligation Brief description of nature and amount of obligation of company under arrangement, including material terms whereby it may become a direct obligation or may be accelerated or increased Nature of any recourse provisions that would enable company to recover from third parties Maximum potential amount of future payments (undiscounted) that company may be required to make (not reduced for amounts recoverable under recourse or collateralization provisions in guarantees) Brief description of other material terms and conditions of obligation or arrangement 	Yes
<p>2.04 – Triggering Events That Accelerate or Increase a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement</p>	<p>Item 2.04(a):</p> <ul style="list-style-type: none"> Occurrence of a “triggering event”⁶ related to a direct financial obligation: <ul style="list-style-type: none"> Which causes increase or acceleration of a direct financial obligation⁷ of company, <u>and</u> Where consequences of “triggering event” are material⁸ to company 	<p>Item 2.04(a):</p> <ul style="list-style-type: none"> Date of “triggering event” Brief description of agreement or transaction under which direct financial obligation was created and is increased or accelerated Brief description of triggering event Amount of direct financial obligation and terms of payment or acceleration that apply Any other material obligations of company that may arise, increase, be accelerated or become direct financial obligations as a result of “triggering event” or increase or acceleration of direct financial obligation 	Yes

⁶ “Triggering event” is an event, including an event of default, event of acceleration or similar event, as a result of which:

- A direct financial obligation of company or an obligation of company under an off-balance sheet arrangement, is increased or becomes accelerated; or
- A contingent obligation of company arising out of an off-balance sheet arrangement becomes a direct financial obligation of company.

⁷ Direct financial obligation is as defined for Item 2.03, but also includes obligations arising out of off-balance sheet arrangements accrued under SFAS No. 5 as a probable loss contingency.

⁸ Consider any material obligations of company that may arise, increase, be accelerated or become direct financial obligations as a result of the “triggering event” or the increase or acceleration of the direct financial obligation.

Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility?
	<p>Item 2.04(b):</p> <ul style="list-style-type: none"> • Occurrence of a “triggering event” related to an off-balance sheet arrangement: <ul style="list-style-type: none"> – Which causes an obligation of company under an off-balance sheet arrangement to increase or be accelerated or causes a contingent obligation of company under such an arrangement to become a direct financial obligation, <u>and</u> – Where the consequences of the “triggering event” are material⁹ • Excluded from triggers: <ul style="list-style-type: none"> – Activities prior to occurrence of a “triggering event” under terms of the relevant agreement and satisfaction of all conditions to such occurrence, <u>except the passage of time</u> – If company believes in good faith that no “triggering event” has occurred, <u>unless</u> company has received a notice of the occurrence of a triggering event pursuant to the terms of the agreement, transaction or arrangement 	<p>Item 2.04(b):</p> <ul style="list-style-type: none"> • Date of “triggering event” • Brief description of off-balance sheet arrangement • Brief description of “triggering event” • Nature and amount of obligation and terms of payment or acceleration that apply • Any other material obligations of company that may arise, increase, be accelerated or become direct financial obligations as a result of the “triggering event” or the increase or acceleration of the obligation under the off-balance sheet arrangement or its becoming a direct financial obligation 	
<p>2.05 – Costs Associated with Exit or Disposal Activities</p>	<ul style="list-style-type: none"> • Board of Directors, Committee of Board of Directors, or officers authorized to take action if Board action is not required: <ul style="list-style-type: none"> – Commits company to an exit or disposal plan under which material charges will be incurred under GAAP, <u>or</u> – Otherwise disposes of a long-lived asset or terminates employees (under a plan of termination described in paragraph 8 of SFAS No. 146) under which material charges will be incurred under GAAP 	<ul style="list-style-type: none"> • Date of commitment to course of action • Description of course of action, including facts and circumstances leading to expected action and expected completion date • For each major type of cost associated with course of action, an estimate of total amount or range of amounts expected to be incurred (unless company is unable, in good faith, to do so)¹⁰ • Estimate of total amount or range of amounts expected to be incurred (unless company is unable, in good faith, to do so)¹⁰ • Estimate of the amount or range of amounts of the charge that will result in future cash expenditures (unless company is unable, in good faith, to do so)¹⁰ 	<p>Yes</p>

⁹ Consider any material obligations of company that may arise, increase, be accelerated or become direct financial obligations as a result of the “triggering event” or the increase or acceleration of the obligation under the off-balance sheet arrangement or its becoming a direct financial obligation.

¹⁰ If unable in good faith to make this estimate, report estimate by amendment within four business days after estimate is determined.

Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility?
2.06 – Material Impairments	<ul style="list-style-type: none"> • Conclusion by: <ul style="list-style-type: none"> – Board of Directors, – Committee of Board of Directors, or – Officers authorized to take action if Board action is not required, that a material charge for impairment to one or more company assets is required under GAAP • Excluded from trigger: <ul style="list-style-type: none"> – Conclusions made in connection with preparation, review or audit of financial statements required to be included in next periodic report due to be filed under Exchange Act if: <ul style="list-style-type: none"> ◆ the periodic report is filed on a timely basis, and ◆ the conclusion is disclosed in the report 	<ul style="list-style-type: none"> • Date of conclusion • Description of impaired asset • Facts and circumstances leading to conclusion that charge for impairment is required • Estimate of amount or range of amounts of impairment charge (unless company is unable, in good faith, to do so)¹¹ • Estimate of amount or range of amounts of impairment charge that will result in future cash expenditures (unless company is unable, in good faith, to do so)¹¹ 	Yes
Section 3 – Securities and Trading Markets			
3.01 – Notice of Delisting or Failure to Satisfy a Continued Listing Rule or Standard; Transfer of Listing	<p>Item 3.01(a):</p> <ul style="list-style-type: none"> • Receipt of a qualifying delisting notice¹² from national securities exchange or association that maintains principal listing for any class of company’s “common equity”¹³ (regardless of whether there is a grace period to cure deficiency) <p>Excluded from Item 3.01(a):</p> <ul style="list-style-type: none"> • Delisting results from certain redemptions, maturities, retirements, exchanges and extinguishments of securities (see Instruction 1 to Form 8-K Item 3.01) • Subsequent notices that continue to indicate that company does not comply with same rule or standard for continued listing that was subject of initial notice <p>Item 3.01(b):</p> <ul style="list-style-type: none"> • Notification by company to national securities exchange or association that maintains principal listing for any class of company’s “common equity” that company is aware of any material noncompliance with a rule or standard for continued listing (regardless of whether there is a grace period to cure deficiency) 	<p>Item 3.01(a):</p> <ul style="list-style-type: none"> • Date company received notice • Rule or standard for continued listing that company fails to satisfy • Any action or response that, at time of filing, company has determined to take in response to notice <p>Item 3.01(b):</p> <ul style="list-style-type: none"> • Date company provided the notice • Rule or standard for continued listing that company fails to satisfy • Any action or response that, at time of filing, company has determined to take regarding noncompliance 	No

¹¹ If unable in good faith to make this estimate, report estimate by amendment within four business days after estimate is determined.

¹² A qualifying delisting notice is one that provides notice that:

- company, or class of “common equity” for which national securities association maintains principal listing, does not satisfy a rule or standard for continued listing on the exchange or association;
- the exchange has submitted an application under Exchange Act Rule 12d-2 to the SEC to delist such class of the company’s securities; or
- the association has taken all necessary steps under its rules to delist the security from its automated inter-dealer quotation system.

¹³ As defined in Exchange Act Rule 12b-2.

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Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility?
	<p>Excluded from Item 3.01(b):</p> <ul style="list-style-type: none"> • Subsequent notices that continue to indicate that company does not comply with same rule or standard for continued listing that was subject of initial notice <p>Item 3.01(c):</p> <ul style="list-style-type: none"> • Issuance by national securities exchange or association that maintains principal listing for any class of company’s “common equity” of a public reprimand letter or similar communication indicating that company has violated a rule or standard for continued listing (in lieu of suspending trading in or delisting such class) <p>Excluded from Item 3.01(c):</p> <ul style="list-style-type: none"> • Subsequent notices that continue to indicate that company does not comply with same rule or standard for continued listing that was subject of initial notice <p>Item 3.01(d):</p> <ul style="list-style-type: none"> • Definitive action by: <ul style="list-style-type: none"> – Board of Directors, – Committee of Board of Directors, or – Officers authorized to take action if Board action is not required, to cause listing of a class of “common equity” to be withdrawn from national securities exchange that maintains principal listing for that class (or terminated from automated inter-dealer quotation system of registered national securities association), including transfer of listing to another exchange • Excluded from all Item 3.01 triggers: Delisting actions and events associated with securities that are quoted <u>exclusively</u> on automated inter-dealer quotation systems, where securities are not otherwise listed on an exchange or association 	<p>Item 3.01(c):</p> <ul style="list-style-type: none"> • Date • Summary of contents of letter or communication <p>Item 3.01(d):</p> <ul style="list-style-type: none"> • Date of action • Description of action taken 	

Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility?
3.02 – Unregistered Sales of Equity Securities	<p>Item 3.02(a):</p> <ul style="list-style-type: none"> • Sale of equity securities: <ul style="list-style-type: none"> – in a transaction that is not registered under the Securities Act, and – where the amount of the equity securities sold, in the aggregate, since the later of company’s last report filed under Form 8-K Item 3.02 or its last periodic report, equals or exceeds 1% (5% for small business issuers) of the number of shares outstanding of the class of equity securities sold (excluding securities that may be issued upon conversion of securities that are convertible into equity securities of that class) • Excluded from trigger: <ul style="list-style-type: none"> – Activities prior to company entering into an agreement enforceable against company (whether or not subject to conditions) under which the equity securities are to be sold, or – If there is no agreement, activities prior to closing or settlement of transaction or arrangement under which the equity securities are to be sold 	<p>Item 3.02(a):</p> <ul style="list-style-type: none"> • Date of sale • Title and amount of securities sold • For cash sales: <ul style="list-style-type: none"> – aggregate offering price – aggregate underwriting discounts or commissions • For non-cash sales: <ul style="list-style-type: none"> – nature of transaction – nature and aggregate amount of consideration received by company • Section of the Securities Act or rule of the SEC under which exemption from registration was claimed • Brief statement of facts relied upon to make securities law exemption available • For securities convertible or exchangeable into equity securities, or warrants or options representing equity securities, the terms of conversion or exercise 	No
3.03 – Material Modification to Rights of Security Holders	<p>Item 3.03(a):</p> <ul style="list-style-type: none"> • Material modification to constituent instruments defining the rights of the holders of any class of company’s registered securities <p>Item 3.03(b):</p> <ul style="list-style-type: none"> • Material limitation or qualification of rights of holders of any class of registered securities due to issuance or modification, by company, of any <u>other</u> class of securities <p>Note that working capital restrictions and other limitations upon the payment of dividends must be reported under Item 3.03</p>	<p>Item 3.03(a):</p> <ul style="list-style-type: none"> • Date of modification • Title of class of securities involved • Brief description of general effect of modification upon rights of holders of the securities <p>Item 3.03(b):</p> <ul style="list-style-type: none"> • Date of issuance or modification • General effect of issuance or modification of other class upon the rights of holders of the registered securities 	No

Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility?
Section 4 – Matters Related to Accountants and Financial Statements			
4.01 – Changes in Registrant’s Certifying Accountant	Item 4.01(a): <ul style="list-style-type: none"> • Resignation of, indication of declination to stand for reappointment after completion of current audit by, or dismissal of: <ul style="list-style-type: none"> – Independent accountant who was previously engaged as principal accountant to audit company’s financial statements, or – Independent accountant upon whom the principal accountant expressed reliance in its report regarding a significant subsidiary 	Item 4.01(a): <ul style="list-style-type: none"> • Whether the former accountant resigned, declined to stand for re-election or was dismissed • Date of resignation, declination or dismissal • Whether the principal accountant’s report on the financial statements for either of the past two years: <ul style="list-style-type: none"> – Contained an adverse opinion or a disclaimer of opinion, or – Was qualified or modified as to uncertainty, audit scope or accounting principles • Nature of each such adverse opinion, disclaimer of opinion, modification or qualification • Whether decision to change accountants was recommended or approved by: <ul style="list-style-type: none"> – Audit or similar Board committee, or – Board of Directors, if no such committee • Information about certain disagreements regarding certain accounting, auditing or financial statement disclosure matters with former accountant during company’s two most recent fiscal years and any subsequent interim period preceding the resignation, declination or dismissal¹⁴ <p><i>(continued on next page)</i></p>	No

¹⁴ Disclosure must include information about disagreements (regardless of manner in which resolved) on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedure, which if not resolved satisfactorily to the former accountant would have caused the accountant to make reference to the subject matter of the disagreement in connection with its report, including:

- Description of each disagreement;
- Whether any audit or similar Board committee, or the Board of Directors, discussed the subject matter of each disagreement with the former accountants; and
- Whether company authorized the former accountant to respond fully to the inquiries of the successor accountant concerning the subject matter of each disagreement and, if not, the nature of any limitation and the reason for it.

Disagreements are those that occur at decision-making level – between company personnel responsible for presentation of company financial statements and personnel of accounting firm responsible for rendering its report. The term “disagreements” is to be interpreted broadly, to include any difference of opinion concerning any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure which (if not resolved to the satisfaction of the former accountant) would have caused it to make reference to the subject matter of the disagreement in connection with its report. It is not necessary for there to have been an argument to have had a disagreement, merely a difference of opinion. However, the term “disagreements” does not include initial differences of opinion based on incomplete facts or preliminary information that were later resolved to the former accountant’s satisfaction by, and providing the company and accountant do not continue to have a difference of opinion upon, obtaining additional relevant facts or information.

Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility?
		<ul style="list-style-type: none"> Information about any “reportable events”¹⁵ (other than disagreements, which are reportable under the preceding requirement) occurring during company’s two most recent fiscal years and any subsequent interim period preceding the resignation, declination or dismissal¹⁶ Copy (filed as an exhibit) of any letter received from former accountant regarding disclosures being made by company¹⁷ 	

¹⁵ A “reportable event” is defined to include:

- The accountant advising company that the internal controls necessary for company to develop reliable financial statements do not exist;
- The accountant advising company that information has come to its attention that has led it to no longer be able to rely on management’s representations, or that has made it unwilling to be associated with the financial statements prepared by management;
- The accountant advising company of the need to expand significantly the scope of its audit or that information has come to its attention during the relevant period that if further investigated may:
 - materially impact the fairness or reliability of either (i) a previously issued audit report or the underlying financial statements or (ii) the financial statements issued or to be issued covering the fiscal periods subsequent to the date of the most recent financial statements covered by an audit report (including information that may prevent it from rendering an unqualified audit report on those financial statements); or
 - cause it to be unwilling to rely on management’s representations or be associated with company’s financial statements;**where** for whatever reason (including but not limited to the resignation or dismissal of the accountant) the accountant did not so expand the scope of its audit or conduct the further investigation; and
- The accountant advising company that information has come to its attention that it has concluded materially impacts the fairness or reliability of either:
 - a previously issued audit report or the underlying financial statements; or
 - the financial statements issued or to be issued covering the fiscal periods subsequent to the date of the most recent financial statements covered by an audit report;**where** for whatever reason (including but not limited to the accountant’s resignation, dismissal or declination to stand for re-election) the issue has not been resolved to the accountant’s satisfaction prior to its resignation, dismissal or declination to stand for re-election.

¹⁶ Disclosure must include:

- Description of each reportable event;
- Whether any audit or similar Board committee, or the Board of Directors, discussed the subject matter of each event with the former accountant; and
- Whether company authorized the former accountant to respond fully to the inquiries of the successor accountant concerning the subject matter of each event and, if not, the nature of any limitation and the reason for it.

¹⁷ Company must provide a copy of the disclosures to the former accountant not later than the day they are filed with the SEC and request that the accountant furnish company, as promptly as possible and in any event within 10 business days after filing the Form 8-K, with a letter addressed to the SEC stating whether it agrees with the statements being made by company and, if not, how it does not agree. Company must file the former accountant’s letter as an exhibit to the Form 8-K, or by an amendment within two business days after receipt.

Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility?
	<p>Item 4.01(b):</p> <ul style="list-style-type: none"> Engagement of new independent accountant as either principal accountant to audit company’s financial statements or as independent accountant on whom principal accountant is expected to express reliance in its report regarding a significant subsidiary 	<p>Item 401(b):</p> <ul style="list-style-type: none"> Identify new accountant Date of engagement Information about prior consultations with new accountant about certain accounting matters¹⁸ during company’s two most recent fiscal years and any subsequent interim period preceding the engagement of the new accountant¹⁹ Copy (filed as an exhibit) of any letter received from newly engaged accountant regarding disclosures being made by company²⁰ 	
<p>4.02 – Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review</p>	<p>Item 4.02(a):</p> <ul style="list-style-type: none"> Conclusion by: <ul style="list-style-type: none"> Board of Directors Committee of Board of Directors Officers authorized to take action if Board action not required, that any previously issued financial statements, covering one or more years or interim periods for which company is required to provide financial statements under Regulation S-X, should no longer be relied upon because of an error in the financial statements (as addressed in APB Opinion No. 20) 	<p>Item 4.02(a):</p> <ul style="list-style-type: none"> Date of conclusion Identification of financial statements and years or periods covered that should no longer be relied upon Brief description of facts underlying conclusion, to extent known by company at time of filing Whether the audit committee, or the Board if no audit committee, or authorized officers, discussed with company’s independent accountant the matters being disclosed 	<p>Yes, for Item 4.02(a)</p> <p>No, for Item 4.02(b)</p>

¹⁸ Matters covered include:

- Application of accounting principles to a specified completed or proposed transaction, or the type of audit opinion that might be rendered on company’s financial statements, **where** either a written report was provided to company or oral advice was provided that the new accountant concluded was an important factor considered by company in reaching a decision as to the accounting, auditing or financial reporting issue; or
- Any matter that was either the subject of a “disagreement” or a “reportable event.”

¹⁹ Disclosures must include:

- The existence of the consultations and the issues that were the subject of the consultations;
- Description of views of the newly engaged accountant as expressed orally or in writing to company on each issue and, if written views were received by company, copy of writing (filed as an exhibit); and
- Whether the former accountant was consulted by company regarding any of these issues and, if so, a summary of the former accountant’s views.

²⁰ Company must provide a copy of the disclosures it is making to the accountant before they are filed with the SEC and request that the accountant review the disclosures before they are filed. The accountant must be provided an opportunity to furnish company with a letter addressed to the SEC containing any new information, clarification of company’s expression of its views or respects in which it does not agree with company’s statements. Company must file any letter received as an exhibit to the Form 8-K.

Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility?
	<p>Item 4.02(b):</p> <ul style="list-style-type: none"> Company is advised by, or receives notice from, independent accountant that disclosure should be made or action should be taken to prevent future reliance on a previously issued audit report or completed interim review related to previously issued financial statements 	<p>Item 4.02(b):</p> <ul style="list-style-type: none"> Date of advice or notice Identification of financial statements that should no longer be relied upon Brief description of information provided by accountant Whether the audit committee, or Board in the absence of any audit committee, or authorized officers, discussed with the independent accountant the matters disclosed in filing Copy (filed as an exhibit) of any letter received from accountant regarding disclosures being made by company²¹ 	
Section 5 – Corporate Governance and Management			
<p>5.01 – Changes in Control of Registrant</p>	<p>Item 5.01(a):</p> <ul style="list-style-type: none"> To the knowledge of company’s Board, a committee of the Board or authorized officers, a change in control of company has occurred 	<p>Item 5.01(a):</p> <ul style="list-style-type: none"> Identity of persons who acquired control Date Description of transactions which resulted in change in control Basis of control, including % of voting securities of company now beneficially owned by persons who acquired control Amount of consideration used Sources of funds used Identity of persons from whom control was assumed Any arrangements or understandings among members of former and new control groups and their associates regarding election of directors or other matters If company is a shell company (other than a business combination related shell company)²² immediately before change in control, Form 10 information reflecting all classes of the company’s securities subject to reporting requirements upon change in control²³ Description of any arrangements (including pledges), known to company, which could later result in a change in control of company 	<p>No, for items 5.01(a), (b), (c), (d) and (f)</p>

²¹ Company must provide a copy of the disclosures it is making to the accountant not later than the day they are filed with the SEC and request that the accountant furnish company as promptly as possible with a letter addressed to the SEC stating whether it agrees with the statements being made by company and, if not, how it does not agree. Company must file the accountant’s letter as an exhibit to the Form 8-K, or by amendment within two business days after receipt.

²² Exchange Act Rule 12b-2 defines “shell company” and “business combination related shell company.”

²³ Notwithstanding Form 8-K General Instruction B.3, if this disclosure is “previously reported,” as defined in Exchange Act Rule 12b-2, then the company may identify the previous filing in which that disclosure is included instead of including the text of the required disclosures in Form 8-K.

Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility?
<p>5.02 – Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers</p>	<p>Item 5.02(a):</p> <ul style="list-style-type: none"> • Director: <ul style="list-style-type: none"> – Resigns or refuses to stand for re-election to Board since date of last annual meeting of shareholders <u>because of</u>: <ul style="list-style-type: none"> ◆ a disagreement with company on any matter relating to company’s operations, policies or practices, ◆ that is known to an executive officer of company, or – Has been removed for cause from Board <p>Item 5.02(b):</p> <ul style="list-style-type: none"> • Retirement, resignation or termination from position of: <ul style="list-style-type: none"> – principal executive officer – president – principal financial officer – principal accounting officer – principal operating officer – person performing similar functions to any of above – named executive officer²⁴ • Retirement, resignation, removal or refusal to stand for re-election of director (other than in connection with a disagreement covered above) 	<p>Item 5.02(a):</p> <ul style="list-style-type: none"> • Date of resignation, refusal or removal • Positions held by director on any committee of Board at that time • Brief description of circumstances representing disagreement that company believes caused, in whole or part, the director’s resignation, refusal or removal • Copy (filed as an exhibit) of any written correspondence furnished to company by director regarding circumstances surrounding resignation, refusal or removal • Copy (filed as an exhibit) of any letter received from director regarding disclosures being made by company²⁵ <p>Item 5.02(b):</p> <ul style="list-style-type: none"> • The fact that the event has occurred • Date 	<p>No, for Items 5.01(a), (b), (c), (d) and (f)</p> <p>Yes, for Item 5.02(e)</p>

²⁴ "Named executive officer" refers to those executive officers for whom disclosure was required in the company's most recent filing with the SEC under the Securities Act or Exchange Act that required executive compensation disclosure pursuant to Regulation S-K Item 402(c).

²⁵ Company must provide the director with a copy of the disclosures it is making no later than the day they are filed with the SEC and provide the director the opportunity to furnish company, as promptly as possible, with a letter addressed to company stating whether the director agrees with the disclosures being made and, if not, how it does not agree. Company must file any such letter as an exhibit to the Form 8-K, or by amendment within two business days after receipt.

Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility?
	<p>Item 5.02(c):</p> <ul style="list-style-type: none"> • Appointment of new: <ul style="list-style-type: none"> – principal executive officer – president – principal financial officer – principal accounting officer – principal operating officer – person performing similar functions to any of above 	<p>Item 5.02(c):</p> <ul style="list-style-type: none"> • Name and positions of newly appointed officer, including term and prior period of service as company officer • Date of appointment • Age of newly appointed officer • Brief description of any arrangement or understanding between the officer and any other person (naming the person) pursuant to which he was or is to be selected as an officer • The nature of any family relationship²⁶ between the newly appointed officer and any director, executive officer or person nominated or chosen by company to become a director or executive officer • Brief description of the business experience during the past five years of the newly appointed officer²⁷ • Brief description of any related person transaction under Regulation S-K Item 404(a)²⁸ <p><i>(continued on next page)</i></p>	

²⁶ “Family relationship” means any relationship by blood, marriage or adoption, not more remote than first cousin.

²⁷ Disclosure must include:

- Principal occupations and employment;
- Name and principal business of any corporation or other organization in which those occupations and employment were carried on; and
- Whether the corporation or organization is a parent, sub or other affiliate of company.

²⁸ Disclosure must cover any “transaction” since the beginning of company’s last fiscal year, or any currently proposed “transaction,” in which company or any of its subsidiaries was or is to be a participant, where the amount involved exceeds \$120,000 and in which the newly appointed officer, or any member of his or her “immediate family,” had, or will have, a direct or indirect material interest, including:

- The name of the related person;
- The basis on which the person is a related person;
- The nature of the related person’s interest in the transaction, including the related person’s position or relationship with, or ownership in, a firm, corporation or other entity that is a party to, or has an interest in, the transaction;
- The dollar value of the transaction;
- The dollar value of the related person’s interest in the transaction;
- In the case of indebtedness, the largest aggregate amount of principal outstanding during the disclosure period, the amount outstanding as of the latest practicable date, the amount of principal paid during the disclosure period, the amount of interest paid during the disclosure period and the rate or amount of interest payable on the indebtedness; and
- Any other information regarding the transaction or the related person in the context of the transaction that is material to investors in light of the circumstances of the particular transaction.

“Immediate family” members include any child, stepchild, parent, stepparent, spouse, sibling, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law or sister-in-law of the newly appointed officer, and any person (other than a tenant or employee) sharing the household of such officer. “Transaction” includes, but is not limited to, any financial transaction, arrangement or relationship (including any indebtedness or guarantee of indebtedness) or any series of similar transactions, arrangements or relationships.

Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility?
	<p>Item 5.02(d):</p> <ul style="list-style-type: none"> • Election of a new director, except by vote of security holders at an annual meeting or special meeting convened for that purpose 	<ul style="list-style-type: none"> • Brief description of any material plan, contract or arrangement²⁹ (whether or not written) to which officer is a party or in which he participates that is entered into in connection with appointment • Brief description of any material amendment of any such plan, contract or arrangement²⁹ in connection with appointment • Brief description of any grant or award to officer, or any modification of an existing grant or award, under any such plan, contract or arrangement²⁹ in connection with appointment <p>Item 5.02(d):</p> <ul style="list-style-type: none"> • Name of newly elected director • Date of election • Brief description of any arrangement or understanding between new director and any other persons (including their names) pursuant to which the director was selected • Committees of Board to which the new director has been, or at time of disclosure is expected to be, named • Brief description of any related person transaction³⁰ • Brief description of any material plan, contract or arrangement²⁹ (whether or not written) to which director is a party or in which he participates that is entered into in connection with his election • Brief description of any material amendment of any such plan, contract or arrangement²⁹ in connection with director's election • Brief description of any grant or award to the newly appointed director, or any modification of any existing grant or award, under any such plan, contract or arrangement²⁹ in connection with his election 	

²⁹ No disclosure needs to be provided with respect to plans, contracts and arrangements to the extent that they do not discriminate in scope, terms or operation, in favor of executive officers or directors of the company, and such plans, contracts and arrangements are available generally to all salaried employees.

³⁰ The types of required disclosures are the same as those required for newly appointed officers under Form 8-K Item 5.02(c). See Note 28 above.

Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility?
	<p>Item 5.02(e):</p> <ul style="list-style-type: none"> • Company enters into, adopts or otherwise commences a material compensatory plan, contract or arrangement³¹ (whether or not written) as to which any of the following are participants or parties: <ul style="list-style-type: none"> – principal executive officer – principal financial officer – a named executive officer • Material amendment or modification of such a compensatory plan, contract or arrangement³¹ • Material grant or award under any such plan, contract or arrangement³¹ is made to one of covered officers • Material modification of such a grant or award <p>Item 5.02(f):</p> <ul style="list-style-type: none"> • Payment, grant, award, decision or other occurrence as a result of which amounts of salary or bonus of a named executive officer, which could not be calculated as of the most recent practicable date and were omitted from the Summary Compensation Table in accordance with instructions thereto in Regulation S-K Item 402, become calculable in whole or part <p>Excluded from all Item 5.02 triggers:</p> <ul style="list-style-type: none"> • Companies that are wholly-owned subsidiaries of issuers with a class of securities registered under Exchange Act Section 12, or required to file reports under Exchange Act Section 15(d) 	<p>Item 5.02(e):</p> <ul style="list-style-type: none"> • Brief description of terms and conditions of plan, contract or arrangement • Amounts payable to the covered officers thereunder <p>Excluded from disclosure under Item 5.02(e):</p> <ul style="list-style-type: none"> • Grants or awards (or modifications thereto) made pursuant to a plan, contract or arrangement (whether involving cash or equity), that are materially consistent with the previously disclosed terms of such plan, contract or arrangement, provided that the company has previously disclosed such terms and the grant, award or modification is disclosed when Regulation S-K Item 402 requires such disclosure <p>Item 5.02(f):</p> <ul style="list-style-type: none"> • Revised amounts of salary and/or bonus that are now calculable, as well as any other information that would have been required about such amounts if the information had been included in Summary Compensation Table • New total compensation figure for named executive officer, using the new salary and/or bonus information to recalculate the information that was previously provided <p>Note that, if the information about:</p> <ul style="list-style-type: none"> – any material plans, contracts or arrangements to which a newly appointed officer is a party, or in which he participates, that are entered into or materially amended in connection with his appointment, – any grants or awards to a newly appointed officer, or modifications to existing grants or awards, under any such plans, contracts or arrangements in connection with his appointment, – the committees of the Board to which a new director will be named, or – any related person transactions involving company and the new director, <p>is not determined or is unavailable at the time of the filing, company must state that in the original filing and then file an amendment containing that information once it is determined or becomes available.</p>	

³¹ No disclosure needs to be provided with respect to plans, contracts and arrangements to the extent that they do not discriminate in scope, terms or operation, in favor of executive officers or directors of the company, and such plans, contracts and arrangements are available generally to all salaried employees.

Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility?
5.03 – Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year	Item 5.03(a): <ul style="list-style-type: none"> Amendment of articles or incorporation or bylaws by company with class of equity securities registered under Exchange Act Section 12, when a proposal for the amendment was not disclosed in a proxy statement or information statement filed by company Item 5.03(b): <ul style="list-style-type: none"> Determination to change fiscal year from that used in most recent filing with SEC, other than by: <ul style="list-style-type: none"> Submission to a vote of security holders through solicitation of proxies or otherwise Amendment to articles of incorporation or bylaws 	Item 5.03(a): <ul style="list-style-type: none"> Effective date of amendment Description of provision adopted or changed by amendment and, if applicable, the previous provision Text of the amendment (filed as an exhibit) Item 5.03(b): <ul style="list-style-type: none"> Date of determination Date of new fiscal year end Form on which report covering the transition period will be filed 	No
5.04 – Temporary Suspension of Trading Under Registrant’s Employee Benefit Plans	Item 5.04(a): <ul style="list-style-type: none"> Receipt by company of notice required by Section 101(i)(2)(E) of ERISA If the ERISA notice is not received by company, transmission by company of a timely notice to an affected officer or director under Rules 104(b)(2)(i)(B) or 104(b)(2)(ii) of Regulation BTR Item 5.04(b): <ul style="list-style-type: none"> Transmission of timely updated notice to affected officer or director under Rule 104(b)(2)(iii) of Regulation BTR 	Item 5.04(a): <ul style="list-style-type: none"> Information specified by Rule 104(b) of Regulation BTR Date company received the ERISA notice Item 5.04(b): <ul style="list-style-type: none"> Information specified in Rule 104(b)(3)(iii) of Regulation BTR 	No
5.05 – Amendments to the Registrant’s Code of Ethics or Waiver of a Provision of the Code of Ethics	Item 5.05(a): <ul style="list-style-type: none"> Amendment to a provision of company’s “code of ethics”³² that: <ul style="list-style-type: none"> Applies to company’s: <ul style="list-style-type: none"> principal executive officer, principal financial officer, principal accounting officer or controller or persons performing similar functions, <u>and</u> Relates to any element of the code of ethics definition enumerated in Regulation S-K Item 406(b) 	Item 5.05(a): <ul style="list-style-type: none"> Date of amendment Brief description of nature of amendment 	No

³² “Code of ethics” is defined in Regulation S-K Item 406(b) to mean written standards that are reasonably designed to deter wrongdoing and to promote:

- honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships;
- full, fair, accurate, timely and understandable disclosure in reports and documents that a company files with, or submits to, the SEC and in other public communications made by company;
- compliance with applicable governmental laws, rules and regulations;
- prompt internal reporting of violations of the code to an appropriate person identified in the code; and
- accountability for adherence to the code.

Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility?
	<p>Item 5.05(b):</p> <ul style="list-style-type: none"> Grant by company of a waiver (including implicit waiver)³³ from a provision of the “code of ethics” to an officer or person listed above, where waiver relates to one or more elements of Regulation S-K Item 406(b) code of ethics definition <p>Excluded from triggers:</p> <ul style="list-style-type: none"> Amendments or waivers: <ul style="list-style-type: none"> –With respect to which the required Form 8-K information was disclosed on company’s Internet website within four business days following the date of the amendment or waiver, –Where company has disclosed in its most recently filed annual report its Internet address and intention to provide disclosure in this manner, and –Where the disclosures remain available on the website for at least a 12-month period (and are retained by company for at least five years) Technical, administrative or other non-substantive amendments <p>Note that Nasdaq requires disclosure in Form 8-K within four business days if there are waivers granted to directors or executive officers of Nasdaq issuers’ “codes of conduct” (Nasdaq Listing Rule 5610)</p>	<p>Item 5.05(b):</p> <ul style="list-style-type: none"> Brief description of nature of waiver Name of person to whom waiver granted Date of waiver 	
<p>5.06 – Change in Shell Company Status</p>	<ul style="list-style-type: none"> Completion of a transaction by a company that was a shell company (other than a business combination related shell company)³⁴ that has the effect of causing it to cease being a shell company 	<ul style="list-style-type: none"> Material terms of transaction³⁵ 	<p>No</p>
<p>5.07 – Submission of Matters to a Vote of Security Holders</p> <p><i>(effective February 28, 2010)</i></p>	<ul style="list-style-type: none"> Matter submitted to a vote of security holders 	<ul style="list-style-type: none"> Date of meeting Annual or special meeting Name of each director elected Brief description of other matters voted upon Votes for, against, abstaining, non-votes Terms of any settlement with proxy solicitation participant 	<p>No</p>

³³ “Waiver” is defined as the approval by company of a material departure from a provision of the code of ethics. “Implicit waiver” is defined as company’s failure to take action within a reasonable period of time regarding a material departure from a provision of the code of ethics that has been made known to an executive officer.

³⁴ Exchange Act Rule 12b-2 defines “shell company” and “business combination related shell company.”

³⁵ Notwithstanding Form 8-K General Instruction B.3, if this disclosure is “previously reported,” as defined in Exchange Act Rule 12b-2, then the company may identify the previous filing in which that disclosure is included instead of including the text of the required disclosures in Form 8-K.

Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility?
Section 6 – Asset-Backed Securities			
Section 6 of Form 8-K provides numerous specialized disclosure requirements that apply only to asset-backed securities. This chart does not summarize the disclosure triggers or substantive disclosures that are required by Section 6.			
Section 7 – Regulation FD			
7.01 – Regulation FD Disclosure	<ul style="list-style-type: none"> Disclosure of material non-public information subject to Regulation FD, where company elects to make the disclosure through Form 8-K but does not want the disclosed information to be deemed “filed” 	<ul style="list-style-type: none"> Material non-public information regarding company or its securities 	Not through Form 8-K but through Regulation FD
Section 8 – Other Events			
8.01 – Other Events	<ul style="list-style-type: none"> Optional disclosure of any events, with respect to which information is not otherwise called for by Form 8-K, that company deems of importance to security holders 		No

Form 8-K Item	Triggers	Disclosures	Safe Harbor/S-3 Eligibility?
Section 9 – Financial Statements and Exhibits			
9.01 – Financial Statements and Exhibits (Item 9.01(a): <ul style="list-style-type: none"> • Business acquisition reportable under Item 2.01 Item 9.01(b): <ul style="list-style-type: none"> • Any acquisition or disposition transaction reportable under Item 2.01 Item 9.01(d): <ul style="list-style-type: none"> • Certain Form 8-K exhibits required if relevant to subject matter reported on Form 8-K 	Item 9.01(a): <ul style="list-style-type: none"> • Financial statements of business acquired for periods specified in Regulation S-X Rule 3-05(b)³⁶ Item 9.01(b): <ul style="list-style-type: none"> • Pro forma financial information that would be required pursuant to Regulation S-X Article 11³⁷ Item 9.01(d): <ul style="list-style-type: none"> • Underwriting agreement • Plan of acquisition, reorganization, arrangement, liquidation or succession • Articles of Incorporation or Bylaws • Instruments defining the rights of security holders • Correspondence from independent accountants regarding non-reliance on previously issued audit report or completed interim review • Codes of ethics • Letters regarding changes in certifying accountants • Correspondence regarding departure of directors • Consent of experts, when applicable 	No

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³⁶ For most companies, these financial statements may be filed with the initial report or by amendment not later than 71 calendar days after the due date of the initial report. If not filed with the initial report, the report should indicate that and state when the financial statements will be filed. Unaudited financial statements may be optionally provided in the initial report. However, for transactions required to be described by Item 2.01 for companies that were shell companies (other than business combination related shell companies) immediately before the transaction, the financial statements required by Item 9.01(a) must be filed in the initial report. Notwithstanding Form 8-K General Instruction B.3, if the required financial statements with respect to the shell company transaction are “previously reported,” as defined in Exchange Act Rule 12b-2, then the company may identify the previous filing in which that disclosure is included instead of including the text of the required disclosures in Form 8-K.

³⁷ For most companies, for acquired businesses (but not disposed businesses), these financial statements may be filed within 71 calendar days of the due date of the initial report, as described in Note 36 above. However, for transactions required to be described by Item 2.01 for companies that were shell companies (other than business combination related shell companies) immediately before the transaction, the pro forma financial information required by Item 9.01(b) must be filed in the initial report. Notwithstanding Form 8-K General Instruction B.3, if the required pro forma financial information with respect to the shell company transaction is “previously reported,” as defined in Exchange Act Rule 12b-2, then the company may identify the previous filing in which that disclosure is included instead of including the text of the required disclosures in Form 8-K.