

Securities and Exchange Commission

§ 228.703

(B) Direct or indirect payments to others;

(vi) The net offering proceeds to the issuer after deducting the total expenses described in paragraph (f)(4)(v) of this Item;

(vii) From the effective date of the Securities Act registration statement to the ending date of the reporting period, the amount of net offering proceeds to the issuer used for construction of plant, building and facilities; purchase and installation of machinery and equipment; purchases of real estate; acquisition of other business(es); repayment of indebtedness; working capital; temporary investments (which should be specified); and any other purposes for which at least five (5) percent of the issuer's total offering proceeds or \$100,000 (whichever is less) has been used (which should be specified). Indicate if a reasonable estimate for the amount of net offering proceeds applied is provided instead of the actual amount of net offering proceeds used. Indicate whether such payments were:

(A) Direct or indirect payments to directors, officers, general partners of the issuer or their associates; to persons owning ten (10) percent or more of any class of equity securities of the issuer; and to affiliates of the issuer; or

(B) Direct or indirect payments to others; and

(viii) If the use of proceeds in paragraph (f)(4)(vii) of this Item represents a material change in the use of proceeds described in the prospectus, the issuer should describe briefly the material change.

[57 FR 36449, Aug. 13, 1992, as amended at 61 FR 54508, Oct. 18, 1996; 62 FR 39761, July 24, 1997]

§ 228.702 (Item 702) Indemnification of Directors and Officers.

State whether any statute, charter provisions, by-laws, contract or other arrangements that insures or indemnifies a controlling person, director or officer of the small business issuer affects his or her liability in that capacity.

§ 228.703 Purchases of equity securities by the small business issuer and affiliated purchasers.

(a) In the following tabular format, provide the information specified in paragraph (b) of this Item with respect to any purchase made by or on behalf of the small business issuer or any "affiliated purchaser," as defined in § 240.10b-18(a)(3) of this chapter, of shares or other units of any class of the small business issuer's equity securities that is registered by the small business issuer pursuant to section 12 of the Exchange Act (15 U.S.C. 78f).

SMALL BUSINESS ISSUER PURCHASES OF EQUITY SECURITIES

Period	(a) Total number of shares (or units) purchased	(b) Average price paid per share (or unit)	(c) Total number of shares (or units) purchased as part of publicly announced plans or programs	(d) Maximum number (or approximate dollar value) of shares (or units) that may yet be purchased under the plans or programs
Month #1 (identify beginning and ending dates).				
Month #2 (identify beginning and ending dates).				
Month #3 (identify beginning and ending dates).				
Total.				

(b) The table shall include the following information for each class or series of securities for each month in-

cluded in the period covered by the report:

Pt. 229

17 CFR Ch. II (4–1–08 Edition)

(1) The total number of shares (or units) purchased (column (a));

Instruction to Paragraph (b)(1) of Item 703: Include in this column all small business issuer repurchases, including those made pursuant to publicly announced plans or programs and those not made pursuant to publicly announced plans or programs. Briefly disclose, by footnote to the table, the number of shares purchased other than through a publicly announced plan or program and the nature of the transaction (e.g., whether the purchases were made in open-market transactions, tender offers, in satisfaction of the company's obligations upon exercise of outstanding put options issued by the company, or other transactions).

(2) The average price paid per share (or unit) (column (b));

(3) The total number of shares (or units) purchased as part of publicly announced repurchase plans or programs (column (c)); and

(4) The maximum number (or approximate dollar value) of shares (or units) that may yet be purchased under the plans or programs (column (d)).

Instructions to paragraphs (b)(3) and (b)(4) of Item 703: 1. In the table, disclose this information in the aggregate for all plans or programs publicly announced.

2. By footnote to the table, indicate:

a. The date each plan or program was announced;

b. The dollar amount (or share or unit amount) approved;

c. The expiration date (if any) of each plan or program;

d. Each plan or program that has expired during the period covered by the table; and

e. Each plan or program the small business issuer has determined to terminate prior to expiration, or under which the small business issuer does not intend to make further purchases.

Instruction to Item 703: Disclose all purchases covered by this Item, including purchases that do not satisfy the conditions of the safe harbor of §240.10b–18 of this chapter.

[68 FR 64968, Nov. 17, 2003]

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

Subpart 229.1—General

Sec.

229.10 (Item 10) General.

Subpart 229.100—Business

229.101 (Item 101) Description of business.

229.102 (Item 102) Description of property.

229.103 (Item 103) Legal proceedings.

Subpart 229.200—Securities of the Registrant

229.201 (Item 201) Market price of and dividends on the registrant's common equity and related stockholder matters.

229.202 (Item 202) Description of registrant's securities.

Subpart 229.300—Financial Information

229.301 (Item 301) Selected financial data.

229.302 (Item 302) Supplementary financial information.

229.303 (Item 303) Management's discussion and analysis of financial condition and results of operations.

229.304 (Item 304) Changes in and disagreements with accountants on accounting and financial disclosure.

229.305 (Item 305) Quantitative and qualitative disclosures about market risk.

229.306 [Reserved]

229.307 (Item 307) Disclosure controls and procedures.

229.308 (Item 308) Internal control over financial reporting.

229.308T (Item 308T) Internal control over financial reporting.

Subpart 229.400—Management and Certain Security Holders

229.401 (Item 401) Directors, executive officers, promoters and control persons.

229.402 (Item 402) Executive compensation.

229.403 (Item 403) Security ownership of certain beneficial owners and management.

229.404 (Item 404) Transactions with related persons, promoters and certain control persons.

229.405 (Item 405) Compliance with section 16(a) of the Exchange Act.

229.406 (Item 406) Code of ethics.

229.407 (Item 407) Corporate governance

Subpart 229.500—Registration Statement and Prospectus Provisions

229.501 (Item 501) Forepart of registration statement and outside front cover page of prospectus.

229.502 (Item 502) Inside front and outside back cover pages of prospectus.

229.503 (Item 503) Prospectus summary, risk factors, and ratio of earnings to fixed charges.

229.504 (Item 504) Use of proceeds.

229.505 (Item 505) Determination of offering price.

229.506 (Item 506) Dilution.

229.507 (Item 507) Selling security holders.