§ 240.14d–101

under §210.11–01(b)(1) of this chapter. The offeror must disclose the financial information specified in Item 3(c) and Item 5 of Form S–4 (§239.25 of this chapter) in the schedule filed with the Commission, but may furnish only the summary financial information specified in Item 3(d), (e) and (f) of Form S–4 in the disclosure document sent to security holders. If pro forma financial information is required by this instruction, the historical financial statements specified in Item 1010 of Regulation M-A (§229.1010 of this chapter) are required for the bidder.

6. The disclosure materials disseminated to security holders may contain the summarized financial information specified by Item 1010(c) of Regulation M-A (§229.1010 of this chapter) instead of the financial information required by Item 1010(a) and (b). In that case, the financial information required by Item 1010(a) and (b) of Regulation M-A must be disclosed in the statement. If summarized financial information is disseminated to security holders, include appropriate instructions on how more complete financial information can be obtained. If the summarized financial information is prepared on the basis of a comprehensive body of accounting principles other than U.S. GAAP, the summarized financial information must be accompanied by a reconciliation as described in Instruction 8 of this Item.

7. If the offeror is not subject to the periodic reporting requirements of the Act, the financial statements required by this Item need not be audited if audited financial statements are not available or obtainable without unreasonable cost or expense. Make a statement to that effect and the reasons for their unavailability.

8. If the financial statements required by this Item are prepared on the basis of a comprehensive body of accounting principles other than U.S. GAAP, provide a reconciliation to U.S. GAAP in accordance with Item 17 of Form 20–F (§240.220f of this chapter), unless a reconciliation is unavailable or not obtainable without unreasonable cost or expense. At a minimum, however, when financial statements are prepared on a basis other than U.S. GAAP, a narrative description of all material variations in accounting principles, practices and methods used in preparing the non-U.S. GAAP financial statements from those accepted in the U.S. must be presented.

Item 11. Additional Information

Furnish the information required by Item 1011 of Regulation M-A (§229.1011 of this chapter).

Item 12. Exhibits

File as an exhibit to the Schedule all documents specified by Item 1016 (a), (b), (d), (g) and (h) of Regulation M-A (§229.1016 of this chapter).

Item 13. Information Required by Schedule 13E–3

If the Schedule TO is combined with Schedule 13E–3 (§240.13e–100), set forth the information required by Schedule 13E–3 that is not included or covered by the Items in Schedule TO.

Signature. After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

(Signature)

(Name and title)

(Date)

Instruction to Signature: The statement must be signed by the filing person or that person’s authorized representative. If the statement is signed on behalf of a person by an authorized representative (other than an executive officer of a corporation or general partner of a partnership), evidence of the representative’s authority to sign on behalf of the person must be filed with the statement. The name and any title of each person who signs the statement must be typed or printed beneath the signature. See §§240.12b–11 and 240.14d–1(h) with respect to signature requirements.


Securities and Exchange Commission, Washington, D.C. 20549

Schedule 14D–9

Solicitation/Recommendation Statement under Section 14(d)(4) of the Securities Exchange Act of 1934

(Amendment No. _____)

(Name of Subject Company)

(Names of Persons Filing Statement)

(Title of Class of Securities)

(CUSIP Number of Class of Securities)

(Name, address, and telephone numbers of person authorized to receive notices and communications on behalf of the persons filing statement)

[ ] Check the box if the filing relates solely to preliminary communications made before the commencement of a tender offer.

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Item 1. Subject Company Information
Furnish the information required by Item 1002(a) and (b) of Regulation M-A (§229.1002 of this chapter).

Item 2. Identity and Background of Filing Person
Furnish the information required by Item 1003(a) and (d) of Regulation M-A (§229.1003 of this chapter).

Item 3. Past Contacts, Transactions, Negotiations and Agreements
Furnish the information required by Item 1005(d) of Regulation M-A (§229.1005 of this chapter).

Item 4. The Solicitation or Recommendation
Furnish the information required by Item 1012(a) through (c) of Regulation M-A (§229.1012 of this chapter).

Item 5. Person/Assets, Retained, Employed, Compensated or Used
Furnish the information required by Item 1009(a) of Regulation M-A (§229.1009 of this chapter).

Item 6. Interest in Securities of the Subject Company
Furnish the information required by Item 1008(b) of Regulation M-A (§229.1008 of this chapter).

Item 7. Purposes of the Transaction and Plans or Proposals
Furnish the information required by Item 1006(d) of Regulation M-A (§229.1006 of this chapter).

Item 8. Additional Information
Furnish the information required by Item 1011(b) of Regulation M-A (§229.1011 of this chapter).

Item 9. Exhibits
File as an exhibit to the Schedule all documents specified by Item 1016(a), (e) and (g) of Regulation M-A (§229.1016 of this chapter).

Signature. After due inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

(Signature)

(Name and title)

(Date)

Instruction to Signature: The statement must be signed by the filing person or that person’s authorized representative. If the statement is signed on behalf of a person by an authorized representative (other than an executive officer of a corporation or general partner of a partnership), evidence of the representative’s authority to sign on behalf of the person must be filed with the statement. The name and any title of each person who signs the statement must be typed or printed beneath the signature. See §240.14d-1(b) with respect to signature requirements.

(64 FR 61464, Nov. 10, 1999, as amended at 73 FR 17814, Apr. 1, 2008)