§ 260.7a–21

a printed form, and the space provided for the answer to any given item is insufficient, reference shall be made in such space to a full insert page or pages on which the item number and item shall be restated and a complete answer given.

GENERAL REQUIREMENTS AS TO CONTENTS

§ 260.7a–22 Information unknown or not reasonably available.

Information required shall be given insofar as it is known or can be obtained by reasonable investigation. Responsibility for the accuracy or completeness of information obtained from persons other than affiliates may be disclaimed. As to information which is unknown and is unavailable after reasonable investigation, there shall be included a statement as to the nature of the investigation.

§ 260.7a–23 Statements required where item is inapplicable or where answer is "none".

If any item is inapplicable or the answer is "none", a statement to such effect shall be made.

§ 260.7a–24 Words relating to periods of time in the past.

Unless the context clearly shows otherwise, wherever any fixed period of time in the past is indicated, such period shall be computed from the date of filing with the Commission.

§ 260.7a–25 Words relating to the future.

Unless the context clearly shows otherwise, whenever words relate to the future, they have reference solely to present intention.

§ 260.7a–26 Disclaimer of control.

If the existence of control is open to reasonable doubt in any instance, the applicant or the trustee, as the case may be, may disclaim the existence of control and any admission thereof; in such case, however, a statement shall be made of the material facts pertinent to the possible existence of control.

§ 260.7a–27 Title of securities.

Where the title of securities is required to be furnished in an application, statement or report, the following requirements shall be met:

(a) In the case of shares, there shall be given the full designation of the class of shares and, if not included therein, the par or stated value, if any, and the rate of dividends, if fixed, and whether cumulative or non-cumulative.

(b) In the case of funded debt, there shall be given the full designation of the issue and, if not included therein, the rate of interest and the date of maturity. If the issue matures serially, a brief indication shall be given of the serial maturities: For example, "maturing serially from 1950 to 1960". If the payment of interest or principal is contingent, such contingency shall be appropriately indicated. The rate of interest, however, may be omitted from the title of indenture securities on the facing page of Form T–1 and Form T–2, if the rate of interest is not determined at the time these forms are filed.

(c) In the case of other securities, a similar designation shall be given.

§ 260.7a–28 Incorporation of matter in application, statement or report, other than exhibits, as answer to item.

Matter contained in any part of the application, statement or report, other than exhibits, may be incorporated by reference as answer, or partial answer, to any item in the same application, statement or report.

§ 260.7a–29 Incorporation of exhibits as such.

(a) Any exhibit or part thereof previously or concurrently filed with the Commission pursuant to any Act administered by the Commission, may, subject to the limitations of §228.10(f),