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Amendment to rule 1-01 of article 1 of regulation S-X

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For RELEASE Wednesday, March 20, 1968

SECURITIES AND EXCHANGE COMMISSION
Washington, D. C. 20549

SECURITIES ACT OF 1933
Release No. 4899
SECURITIES EXCHANGE ACT OF 1934
Release No. 8274
HOLDING COMPANY ACT OF 1935
Release No. 16010
INVESTMENT COMPANY ACT OF 1940
Release No. 5315
ACCOUNTING SERIES
Release No. 111

AMENDMENT TO RULE 1-01 OF ARTICLE 1 OF REGULATION S-X

Purpose of Amendment

This amendment to Rule 1-01 of Article 1 brings this rule up to date and makes unnecessary amendments to this rule each time an existing form is rescinded or a new form is added.

Text of Amended Rule

Rule 1-01, Application of Regulation S-X.

- (a) This regulation (together with the Accounting Series Releases) states the requirements applicable to the form and content of all financial statements required to be filed as a part of--
- (1) Registration statements under the Securities Act of 1933, except as otherwise specifically provided in the forms which are to be used for registration under this Act;
 - (2) Registration statements under Section 12 and annual or other reports under Sections 13 and 15(d) of the Securities Exchange Act of 1934, except as otherwise specifically provided in the forms which are to be used for registration and reporting under these sections of this Act;
 - (3) Registration statements and annual reports filed under the Public Utility Holding Company Act of 1935 by public utility holding companies registered under such Act; and
 - (4) Registration statements and annual reports under the Investment Company Act of 1940.
- (b) The term "financial statements" as used in this regulation shall be deemed to include all supporting schedules.

Statutory Basis

The foregoing action is taken pursuant to the Securities Act of 1933, particularly Sections 6, 7, 8, 10 and 19(a) thereof, the Securities Exchange Act of 1934, particularly Sections 12, 13, 15(d) and 23(a) thereof, the Public Utility Holding Company Act of 1935, particularly Sections 5(b), 14 and 20(a) thereof, and the Investment Company Act of 1940, particularly Sections 8, 30, 31(c) and 38(a) thereof.

Since the foregoing action merely deletes reference to specific forms to which Regulation S-X applies, this action reduces the number of or obviates amendments to this rule when a form is rescinded or a new form is added. For these reasons the Commission finds that notice and procedure pursuant to the Administrative Procedure Act is not necessary. For the same reason the foregoing action may be made effective immediately. Accordingly, such action shall become effective upon publication March 20, 1968.

Orval L. DuBois
Secretary

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WASHINGTON, D. C. 20549

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