



GUIDE  
TO  
SEC FILINGS  
AND  
GOVERNMENT  
DOCUMENTS

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## SEC FILINGS

## SEC FILINGS

*(Note: This Guide contains information about key SEC filings.  
It is not a complete listing of all documents filed.)*

### History of Corporate Filings

Federal securities laws are designed to protect investors and maintain fair markets. So that investors are able to get adequate information, laws require companies to disclose details of securities offerings and operations. All of the filings required under the Securities Act of 1933, the Securities Exchange Act of 1934, the Investment Company Act of 1940 and other securities acts are submitted to the SEC, the agency responsible for administering securities laws.

Filings are considered the most definitive and complete source of essential company information. Analysts, portfolio managers, investors, and legal and academic researchers use filings to obtain details about:

- n Company finances
- n Significant corporate events
- n Legal proceedings
- n Stock options and compensation of top executives and directors
- n Proposed securities offerings
- n Institutional and insider ownership
- n Material agreements (e.g.; employment, financing and benefit plans)

### Filings Related to Securities Registration

Registration statements are of two main types: offering registrations, filed under the Securities Act of 1933; and trading registrations, filed under the Securities Exchange Act of 1934.

### Offering Registrations

Offering registrations are used to register securities with the SEC before they are offered to investors. Part I of the registration statement serves as a preliminary prospectus (sometimes called a "red herring") and contains information that will be included in the final prospectus. This includes:

- n Description of securities to be registered
- n Use of proceeds
- n Risk factors
- n Determination of offering price
- n Potential dilution
- n Selling security holders
- n Plan of distribution
- n Interests of named experts and counsel
- n Information with respect to the registrant

Part II of the registration statement contains information not required in the prospectus. This includes:

- n Expenses of issuance and distribution
- n Indemnification of directors and officers
- n Recent sales of unregistered securities, undertakings, exhibits and financial statement schedules

### *Types of Offering Registrations*

Offering registrations vary in purpose and content according to the type of organisation issuing stock.

- S-1 Companies reporting under the 1934 Act for less than one year. Permits no incorporation by reference and requires complete disclosure in the prospectus. The S-1 is used most often for Initial Public Offerings (IPOs).
- S-2 Companies reporting under the 1934 Act for three years or more but not meeting the minimum voting stock requirement. Reference to 1934 Act reports permits incorporation and presentation of financial information in the prospectus or in an annual report to shareholders delivered with the prospectus.
- S-3 Companies reporting under the 1934 Act for one year or more and having at least \$75 million of voting stock held by non-affiliates. Allows minimal disclosure in the prospectus and maximum incorporation by reference of 1934 Act reports.
- S-4 Registration used in certain business combinations or reorganisations.
- S-6 Filed by unit investment trusts registered under the Investment Act of 1940 on Form N-8B-2.
- S-8 Registration used to register securities to be offered to employees under stock option and various other employee benefit plans.
- S-11 Filed by real estate companies, primarily limited partnerships and investment trusts.
- F-1 Registration of securities by foreign private issuers eligible to use Form 20-F, for which no other form is prescribed.
- F-2 Registration of securities by foreign private issuers meeting certain 1934 Act filing requirements.
- F-3 Registration of securities by foreign private issuers offered pursuant to certain types of transactions, subject to the 1934 Act filing requirements for the preceding year.
- F-4 Registration of securities issued in business combinations involving foreign private registrants.
- F-6 Registration of depository shares evidenced by the American Depository Receipts (ADRs).

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- F-7 Registration of certain Canadian issues offered for cash upon the exercise of rights granted to existing security holders.
- F-8 Registration of certain Canadian issues to be issued in exchange offers or a business combination.
- F-9 Registration of certain investment-grade debt or investment-grade preferred securities of certain Canadian issues.
- F-10 Registration of certain Canadian issues.
- SB-1 Registration for small business offerings less than \$10 million. Less information is required than in an S-1 registration.
- SB-2 Registration for small businesses with revenues and public market float of less than \$25 million. Less information is required than in an S-1 registration.
- Rule 462(b) Registration of up to an additional 20% of securities that were previously registered. Applicable to the following forms: S-1MEF, S-2MEF, S-3MEF, F-1MEF, F-2MEF, F-3MEF, S-11MEF, SB-1MEF and SB-2MEF.

### Trading Registrations

Trading registrations are filed to permit trading among investors on an exchange or in the Over-the-Counter market. These securities may have existed in a different format prior to the being registered through these '34 Act filing below.

#### Types of Trading Registrations

- Form 10 May be used by companies during the first two years they are subject to the 1934 Act filing requirements. It is a combination registration statement and annual report with information content similar to that of 10-Ks. The Form 10 is often used for spin-offs and for stock issued as part of a reorganisation under Chapter 11.
- Form 8-A Used by 1934 Act registrants wishing to register additional securities or classes thereof. For companies issuing securities as part of an anti-takeover strategy, poison pill provisions are usually found in this filing type.



Form 8-B        Used by successor issuers (usually companies which have changed their name or state of incorporation) as notification that previously registered securities are to be traded under a new corporate identification.

### Prospectuses

When the sale of securities as proposed in an offering registration is approved by the SEC, any changes required by the SEC are incorporated into the final prospectus. This document must be made available to investors before the sale of the security is initiated. The prospectus also contains the final offering price.

#### Types of Prospectuses

|       |  |
|-------|--|
| 424A  | Preliminary prospectus.  |
| 424B1 | Pricing supplement.  |
| 424B2 | Transaction specific information for a delayed shelf offering.   |
| 424B3 | Generally used as a final prospectus for a non-shelf offering.   |
| 425   | Communications between tender offer parties after public announcement and before commencement of tender. |

### Filings Related to Operations

All publicly traded companies and investment companies, including mutual funds, must file documents that periodically provide specific information about their activities. These filings include comprehensive reports covering the prior fiscal year (10-Ks for U.S. companies and 20-Fs for international companies trading on U.S. exchanges) and quarterly reports (10-Qs). Annual reports to shareholders are not required but are often submitted.

### Periodic Financial Reports

|      |  |
|------|--|
| 10-K | This report provides a comprehensive overview of the registrant and is the official presentation of the company's financials. 10-Ks must be filed within 90 days after the close of the company's fiscal year end. |
|------|--|

**Additional Types of 10-Ks**

|           |   |
|-----------|---|
| 10-KT     | 10-K transition report.   |
| 10-KSB    | 10-K filed by small business.   |
| 10-K405   | 10-K with a positive response to box on cover concerning rule 16 delinquent filers.   |
| 10-KSB405 | 10-K filed by a small business with a positive response to rule 16 delinquent filers. |
| 10-KT405  | 10-K transition report with a positive response to rule 16 delinquent filers.         |
| NT 10-K   | Notification of late 10-K filing. May include an explanation for the delay.           |

**Items Reported in the 10-K**

|            |   |
|------------|---|
| Cover Page | Lists fiscal year end, state or other jurisdiction of incorporation or organisation, title of each class of voting securities and the exchange on which it is registered and the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date (date is commonly the filing date, not the time period covered in the document). |
|------------|---|

**Part I**

|        |  |
|--------|--|
| Item 1 | <p>Business. Identifies principal products and services of the company, principal markets and methods of distribution and, if material, competitive factors, backlog and expectation of fulfilment, availability of raw materials, importance of patents, licenses, and franchises, estimated cost of research, number of employees and effects of compliance with environmental laws.</p> <p>If there is more than one line of business, a statement is included for each of the last three years. The statement includes total sales and net income for each line which, during either of the last two fiscal years, accounted for 10% or more of total sales or pre-tax income.</p> |
|--------|--|

- Item 2 Properties. Location and character of principal plants, mines and other important properties and if held in fee or leased.
- Item 3 Legal proceedings. Brief description of material legal proceedings pending.
- Item 4 Submission of matters to a vote of security holders. Information relating to the convening of a meeting of shareholders, whether annual or special, and the matters voted upon.

**Part II\***

- Item 5 Market for the registrant's common stock and related security holder matters. Includes principal market in which voting securities are traded with high and low sales prices (in the absence thereof, the range of bid and asked quotations for each quarterly period during the past two years) and the dividends paid during the past two years. In addition to the frequency and amount of dividends paid, this item contains a discussion concerning future dividends.
- Item 6 Selected financial data. These are five-year selected data including net sales and operating revenue; income or loss from continuing operations, both total and per common share; total assets; long-term obligations including redeemable preferred stock and cash dividend declared per common share. This data also includes additional items that could enhance understanding of trends in financial condition and results of operations. Further, the effects of inflation and changing prices should be reflected in the five-year summary.
- Item 7 Management's discussion and analysis of financial condition and results of operations. Under broad guidelines, this includes liquidity, capital resources and results of operations; trends that are favourable or unfavourable as well as significant events or uncertainties; causes of any material changes in the financial statements as a whole; limited data concerning subsidiaries and discussion of effects of inflation and changing prices.

*\* The information in Part II is occasionally incorporated by reference to the company's Annual Report to*

*Shareholders. This document can be filed separately or attached as exhibit 13 to the 10-K.*

- Item 8 Financial statements and supplementary data. Two-year audited balance sheets as well as three-year audited statements of income and cash flow.
- Item 9 Changes in and disagreements with accountants on accounting and financial disclosure.

**Part III\***

- Item 10 Directors and executive officers. Name, office held, term of office and specific background data on each.
- Item 11 Remuneration of directors and officers. List of each director and highest paid officers with aggregate annual remuneration exceeding \$100,000. Also includes the total paid to all officers and directors as a group.
- Item 12 Security ownership of certain beneficial owners and management. Identification of owners of 5% or more of registrant's stock in addition to listing the amount and percent of each class of stock held by officers and directors.
- Item 13 Certain relationships and related transactions.

*\* The information in Part III is often incorporated by reference to the company's proxy statement which is typically filed simultaneously.*

**Part IV**

- Item 14 Exhibits, financial statement schedules and reports on Form 8-K. Complete, audited annual financial information and a list of exhibits filed. Also, any unscheduled material events or corporate changes filed in an 8-K during the year.

**Form 10-K Schedules**

- Schedule I Investments other than investments in affiliates.

|               |   |
|---------------|---|
| Schedule II   | Receivables from related parties and underwriters, promoters and employees other than affiliates. |
| Schedule III  | Condensed financial information.  |
| Schedule IV   | Indebtedness of affiliates (not current).   |
| Schedule V    | Property, plant and equipment.  |
| Schedule VI   | Accumulated depreciation, depletion and amortisation of property, plant and equipment.            |
| Schedule VII  | Guarantees of securities of other issuers.  |
| Schedule VIII | Valuation and qualifying accounts.  |
| Schedule IX   | Short-term borrowings.  |
| Schedule X    | Supplementary income statement information.   |
| Schedule XI   | Supplementary profit and loss information.  |
| Schedule XII  | Income from dividends (equity in net profit and loss of affiliates).                              |

### **Annual Report to Shareholders (ARS)**

The annual report to shareholders is the principal document used by most major companies to communicate directly with shareholders. Since it is not a required SEC filing, companies have considerable discretion in determining what types of information this report will contain and how it is to be presented. In addition to financial information, the annual report to shareholders often provides non-financial details of the business which are not reported elsewhere. These may include marketing plans, a letter from the chairman and graphics such as photos and performance charts.

### **20-F/20-FR**

This is an annual report/registration statement filed by certain foreign issuers of securities traded in the United States. Form 20-F must be filed 180 days after the close of the fiscal year.

### **Part I**

|        |                          |
|--------|--------------------------|
| Item 1 | Description of business. |
| Item 2 | Description of property. |

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- Item 3           Material legal proceedings.
- Item 4           Control of registrant.
- Item 5           Nature of trading market.
- Item 6           Exchange controls and other limitations affecting security holders.
- Item 7           Taxation.
- Item 8           Selected financial data.
- Item 9           Management discussion and analysis.
- Item 10          Directors and officers.
- Item 11          Compensation of directors and officers.
- Item 12          Options to purchase securities from registrant or subsidiaries.
- Item 13          Interests of management in certain transactions.

**Part II**

- Item 14          Description of securities to be registered.

**Part III**

- Item 15          Defaults upon senior securities.
- Item 16          Changes in securities and changes in security for registered securities.

**Part IV**

- Item 17          Financial statements and exhibits.
- Item 18          Financial statements and exhibits.
- Item 19          Financial statements and exhibits.

**10-Q**

This is the quarterly financial report filed by most companies. Although unaudited, it provides a continuing view of a company's financial position during the year. The 10-Q must be filed 45 days after the close of the fiscal year quarter.

**Additional Types of 10-Qs**

- 10-QSB      10-Q filed by small business.
- 10-QT      Transition report.
- NT 10-Q    Notification of a late 10-Q filing. May include an explanation for the delay.

**Items Reported**

Cover Page    Lists time period represented, state of incorporation, former name, address and fiscal year if changed since last report, whether the registrant filed any 1934 Act reports during the past 12 months and has been subject to such filing requirements for the past 90 days, whether the registrant has filed all documents and reports required under the Securities Exchange Act of 1934 subsequent to the distribution of securities and the number of shares outstanding of each of the company's classes of common stock as of the last practicable date (date is commonly the filing date, not the time period covered in the document).

**Part I**

- Item 1      Quarterly financial statements.
- Item 2      Management discussion and analysis. Material changes in the amount of revenue and expense items in relation to previous quarters, including the effect of any changes in accounting principles.

**Part II**

- Item 1      Legal proceedings. Brief description of material legal proceedings pending. When civil rights or environmental statutes are involved, proceedings must be disclosed.

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- |        |  |
|--------|--|
| Item 2 | Changes in securities. Material changes in the rights of holders of any class of registered security.  |
| Item 3 | Defaults upon senior securities. Material defaults in the payment of principal, interest, sinking fund or purchase fund installment, dividend or other material default not cured within 30 days.                                      |
| Item 4 | Submission of matters to a vote of security holders. Information relating to the convening of a meeting of shareholders, whether annual or special, and the matters voted upon, with particular emphasis on the election of directors. |
| Item 5 | Other materially important events. Information on any other item of interest to shareholders not already provided for in this form or reported in an 8-K.  |
| Item 6 | Exhibits and reports on Form 8-K. Any unscheduled material events or corporate changes reported in an 8-K during the prior quarter.  |

**Form 15**

This form is filed by a company as notice of termination of registration under Section 12(g) of the '34 Act, or suspension of the duty to file periodic reports under Section 13 and 15(d) of the '34 Act.

Corporate Changes and Voting Matters

**8-K**

This is a report of unscheduled material events or corporate changes deemed of importance to the shareholders or to the SEC. Items 1,2,3,8 and 9 must be reported in an 8-K within 15 days of the event. Items 4 and 6 must be filed within five days after the event. Disclosure under item 5 is optional; however, the same 15 day filing deadline applies.

- |        |  |
|--------|--|
| Item 1 | Changes in control of registrant.              |
| Item 2 | Acquisition or disposition of assets.          |
| Item 3 | Bankruptcy or receivership.                    |
| Item 4 | Changes in registrant's certifying accountant. |



- Item 5 Other materially important events.
- Item 6 Resignation of registrant's directors.
- Item 7 Financial statements and/or exhibits.
- Item 8 Change in fiscal year.
- Item 9 Disclosure under Regulation FD.

**10-C**

Over-the-Counter companies use this form to report changes in name or amount of NASDAQ-listed securities. It is similar in purpose to the 8-K and must be filed within 10 days after the change.

**Proxy Statement**

A proxy statement provides official notification to designated classes of shareholders of matters to be brought to a vote at a shareholders meeting. Proxy votes may be solicited for changing the company officers or many other matters. The proxy also includes executive compensation information such as cash and stock options awards. Disclosures normally made via a proxy statement may in some cases be made using Part III of Form 10-K.

**Types of Proxies**

Form types beginning with the letters PRE or PR are preliminary. Form types beginning with the letters DEF or DF are definitive.

- DEF 14A Annual meeting proxy.
- DEFA14A Amended proxy.
- DEFC14A Contest or challenge proxy.
- DEFM14A Merger proxy.
- DEFN14A Proxy filed by non-management.
- DEFR14A Revised proxy.
- DEFS14A Special meeting proxy.
- DFAN14A Amended proxy filed by non-management.
- DFRN14A Revised proxy filed by non-management.
- DEF14C Information Statement

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|         |  |
|---------|--|
| PRE14A  | Annual meeting proxy.                  |
| PREA14A | Amended proxy.                         |
| PREC14A | Contest or challenge proxy.            |
| PREM14A | Merger proxy.                          |
| PREN14A | Proxy filed by non-management.         |
| PRER14A | Revised proxy.                         |
| PRES14A | Special meeting proxy.                 |
| PRAN14A | Amended proxy filed by non-management. |
| PRRN14A | Revised proxy filed by non-management. |

#### Tender Offer/Acquisition Reports

The filer is the party submitting the document. In some cases, the filer is also the party seeking to acquire the securities, such as in the 13-D and the TO-T (formerly 14D-1). The target or issuer is generally the party whose securities are being acquired or sought after in a tender offer. In some cases, the issuer is also the filer of the document, such as in the 14D-9 and TO-I (formerly the 13E-4).

#### 13-D

Filing required by 5% (or more) equity owners within 10 days of acquisition event.

|        |   |
|--------|---|
| Item 1 | Security and issuer.  |
| Item 2 | Identity and background of person filing the statement.   |
| Item 3 | Source and amount of funds or other consideration.  |
| Item 4 | Purpose of the transaction.   |
| Item 5 | Interest in securities of the issuer.   |
| Item 6 | Contracts, arrangements or relationships with respect to securities of the issuer.  |
| Item 7 | Material to be filed as exhibits which may include but is not limited to:<br>n Acquisition agreements<br>n Financing arrangements |

n Contracts, guarantees and other agreements

**Schedule TO-T (formerly 14D-1)**

Tender offer filing made with the SEC at the time an offer is made to holders of equity securities of the target company, if acceptance of the offer would give the bidder over 5% ownership of the subject securities.

- Item 1 Security and subject company.
- Item 2 Identity and background information.
- Item 3 Past contacts, transactions or negotiations with subject company.
- Item 4 Source and amount of funds or other consideration.
- Item 5 Purpose of the tender offer and plans or proposals of the bidder.
- Item 6 Interest in securities of the subject company.
- Item 7 Contracts, arrangements or relationships with respect to the subject company's securities.
- Item 8 Persons retained, employed or to be compensated.
- Item 9 Financial statements of certain bidders.
- Item 10 Additional information.
- Item 11 Material to be filed as exhibits which may include but is not limited to:
  - n Offer to purchase
  - n Loan agreements
  - n Contracts and other agreements
  - n Legal opinion on tax consequences
  - n Prospectus
  - n Merger agreement

**14D-9**

This is the target company's response to the tender offer made on Form 14D-1. The filing is due within 10 days of the making of the tender offer.

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- Item 1 Security and subject company.
- Item 2 Tender offer of the bidder.
- Item 3 Identity and background.
- Item 4 The solicitation or recommendation.
- Item 5 Persons retained, employed or to be compensated.
- Item 6 Recent transactions and intent with respect to securities.
- Item 7 Certain negotiations and transactions by the subject company.
- Item 8 Additional information.
- Item 9 Material to be filed as exhibits:
  - n Offer to purchase
  - n Merger agreement
  - n Press release

**13E-3**

Transaction statement pursuant to the Securities Exchange Act of 1934 with respect to a public company or affiliate going private.

- Item 1 Issuer and class of security subject to the transaction.
- Item 2 Identity and background of the individuals.
- Item 3 Past contacts, transactions or negotiations.
- Item 4 Terms of the transaction.
- Item 5 Plans or proposals of the issuer or affiliate.
- Item 6 Source and amount of funds or other considerations.
- Item 7 Purpose, alternatives, reasons and effects.
- Item 8 Fairness of the transaction.
- Item 9 Reports, opinions, appraisals and certain negotiations.
- Item 10 Interest in securities of the issuer.
- Item 11 Contracts, arrangements or relationships with respect to the issuer's securities.

- Item 12 Present intention and recommendation of certain persons with regard to the transaction.
- Item 13 Other provisions of the transaction.
- Item 14 Financial information.
- Item 15 Persons and assets employed, retained or utilised.
- Item 16 Additional information.
- Item 17 Material to be filed as exhibits:
  - n Loan agreements
  - n Fairness opinions and appraisals
  - n Contracts and other agreements
  - n Disclosure materials sent to security holders
  - n Statement of appraisal rights and procedures

**Schedule TO-I (formerly 13E-4)**

Issuer tender offer statement pursuant to the Securities

Exchange Act of 1934. This is also known as a "self-tender offer."

- Item 1 Security and issuer.
- Item 2 Source and amount of funds.
- Item 3 Purpose of the tender offer and plans or proposals of the issuer or affiliate.
- Item 4 Interest in securities of the issuer.
- Item 5 Contracts, arrangements or relationships with respect to the issuer's securities.
- Item 6 Persons retained, employed or to be compensated.
- Item 7 Financial information.
- Item 8 Additional information.
- Item 9 Material to be filed as exhibits:
  - n Tender offer material
  - n Loan agreement

- n Contracts and other agreements
- n Legal opinion on tax consequences
- n Prospectus, if applicable

## Security Holdings By Insiders and Institutions

### 13-F

A quarterly report of equity holdings required of all institutions with equity assets of \$100 million or more. This includes banks, insurance companies, investment companies, investment advisors and large internally managed endowments, foundations and pension funds. The report must be filed within 45 days after close of fiscal quarter. There are various form types, including 13F-E, 13F-HR and 13F-NT.

### 13-G

An annual filing which must be filed by all reporting persons (primarily institutions) meeting the 5% equity ownership rule within 45 days after the end of each calendar year.

- |         |  |
|---------|--|
| Item 1  | Name and address of issuer.  |
| Item 2  | Identification of reporting person.  |
| Item 3  | 13D-1 or 13D-2 applicability.  |
| Item 4  | Amount of shares beneficially owned: <ul style="list-style-type: none"><li>n Percent of class outstanding</li><li>n Sole or shared power to vote</li><li>n Sole or shared power to dispose</li></ul> |
| Item 5  | Ownership of 5% or less of a class of stock.   |
| Item 6  | Ownership of more than 5% on behalf of another person.   |
| Item 7  | Identification of subsidiary which acquired the security being reported on by the parent holding company (if applicable).  |
| Item 8  | Identification and classification of members of the group (if applicable).   |
| Item 9  | Notice of dissolution of group (if applicable).  |
| Item 10 | Certification.   |

**Form 3**

Initial statement which identifies holdings of registrant's securities owned by directors, officers and 10% shareholders. A Form 3 must be filed within 10 days after the event.

**Form 4**

Amendment to Form 3 reporting a sale or acquisition of registrant's securities. A Form 4 must be filed by the tenth day of the month following the month in which the transaction occurred.

**Form 5**

Annual section 16 filing filed 45 days after the company's fiscal year end.

**Form 144**

A form filed as notice of the proposed sale of restricted securities, or securities held by an affiliate of the issuer in reliance on Rule 144 when the amount to be sold during any three-month period exceeds 500 shares or has an aggregate sales price in excess of \$10,000.

Investment Company Filings

Investment companies (mutual funds) are required to provide disclosure to investors covering many of the same elements required through the 1933 and 1934 Acts. Investment companies must register securities offered prior to public sale and must provide periodic updates of the information contained in the registration statements.

Offering Registrations

Offering registrations are used to register securities with the SEC prior to offering and sale to investors. These documents are broken down into several parts.

**Part A**

Prospectus

Description of the portfolio and series (if applicable)

- n Portfolio fees and expenses
- n Advisor
- n Investment objectives and fund policies
- n Investment restrictions
- n Dividends and distributions
- n Prior performance data

**Part B**

Statement of Additional Information (SAI)

- n Management, trustees and officers
- n Investment practices, policies and restrictions
- n Portfolio transactions and brokerage
- n Determination of net asset value
- n Redemptions and repurchases
- n Prior performance data
- n Legal counsel and experts
- n Audited financials

**Part C**

Details of Fund Operations

- n Financial statements and exhibits
- n Persons controlled by or under common control with registrant
- n Number of holders of securities
- n Indemnification
- n Business and other connections of investment advisor



- n Principal underwriters
- n Location of accounts and records
- n Management services
- n Undertakings

**Types of Registration Statements**

Registration statements vary in purpose and content according to the type of organisation issuing securities.

- N-1A Filed by open-end management investment companies.
- N-2 Filed by closed-end management investment companies.
- N-3 Filed by insurance company accounts organised as management investment companies.
- N-4 Filed by insurance company accounts organised as unit investment trusts.
- N-5 Registration of small business investment companies.
- N-14 Registration of the securities of management investment and business development companies to be issued in business combinations under the Investment Act of 1940.
- 497 Prospectus for investment companies using Form N-1A.

**Periodic Reports**

Investment companies, like corporate filers, must provide updates of matters subject to material change; however, the form of this disclosure does not take place in the usual 10-K or 10-Q type filing. Investment companies typically provide updates by amending their original registration statement.

**Types of Periodic Reports**

Investment companies must file audited financials yearly. The following form types are used to update the information provided in the original registration statement.

- AR/S Annual report to shareholders, including portfolio data.
- N-30D Semi-annual (sometimes annual) report to shareholders. Lists portfolio holdings.

- N-30B-2      Periodic and interim reports mailed to shareholders.
- 485APOS      Unscheduled material changes to the prospectus for investment companies; this may also include the addition of a new portfolio.
- 485BPOS      Annual update filed by investment companies.

The company may file only those parts of the registration statement deemed necessary by each individual portfolio. For example, the document may update the prospectus or statement of additional information (SAI) for all of the company's investment portfolios; it may update the prospectus or SAI for only one or several.

#### **Form ADV**

This form is used to apply for registration as an investment adviser or to amend a registration. It consists of two parts. Part I contains general and personal information about the applicant. Part II contains information relating to the nature of the applicant's business, including basic operations, services offered, fees charged, types of clients advised, educational and business backgrounds of associates and other business activities of the applicant.

#### **Form BD**

This form is used to apply for registration as a broker or dealer of securities, or as a government securities broker or dealer, and to amend a registration. It provides back-

## **OTHER FREQUENTLY REQUESTED GOVERNMENT DOCUMENTS**

ground information on the applicant and the nature of its business. It includes lists of the executive officers and general partners of the company. It also contains information on any past securities violations.

### **OTHER FREQUENTLY REQUESTED GOVERNMENT DOCUMENTS**

The reports covered in this section are found at a variety of different government agencies and may be filed at the state, local or federal level. Federal Document Retrieval (FDR), a division of the Disclosure Research Centre, focuses on the origin and retrieval of these documents via a network of agents and local experts from around the country. For more information please call FDR at (800) 874-4337.

#### Banking

Banking agencies require various filings at different agencies depending largely on the structure of the banking company. Typically, a publicly traded bank holding company will file with the SEC and the smaller operating subsidiaries (the individual banks) will file statements with the Office of Thrift Supervision, the Federal Deposit Insurance Corporation and the Office of the Comptroller of the Currency. Additionally, many private banks that do not file with the SEC will file with these agencies.

#### Office of Thrift Supervision (OTS)

The OTS is the primary regulator of all federal and many state-chartered thrift institutions, which include savings banks and savings and loan associations. All thrifts are members institutions of the OTS and most are insured by SAIF (Savings Association Insurance Fund). In August 1989, the RTC (Resolution Trust Corporation) was established to oversee the disposition of failed thrifts. The FDIC manages the RTC. Assistance materials relating to the resolution of failed savings and loans are issued through the RTC.

Form AC —Application for Conversion – Filed by a savings and loan to obtain regulatory approval to initially issue common stock and thus become publicly owned. This form is also filed when converting from a state to federal charter.

Call Report—Thrift Financial Report – Quarterly report, summarising balance sheet and income statement information for all thrifts, regardless of whether or not they are publicly traded.

IPO—Initial Public Offering – Issued for the prospective shareholder of the bank to review the thrift’s health and overall financial condition.

Form 10—Initial registration statement of a savings and loan after conversion to a publicly owned institution.

*The following forms share the same name and content with forms filed with the SEC. Please refer to the SEC section for a more in-depth description of the forms.*

|            |   |
|------------|---|
| 10Q        | Unaudited quarterly financial report summarising the thrift’s financial condition. The report must be filed within 45 days of the fiscal quarter end.   |
| 10K        | Audited annual financial report providing a comprehensive overview of the registrant. The report must be filed within 90 days after the close of the bank’s fiscal year.                      |
| ARS        | Annual Report to Shareholders – Principal document distributed to shareholders, summarising the thrift’s financial condition. Often filed in conjunction with the 10K or Proxy.               |
| 8K         | Report of unscheduled material events or corporate change deemed of importance to the shareholders or the OTS. Filed at anytime, the 8K provides more timely information than the 10K or 10Q. |
| Proxy      | Notifies designated classes of shareholders of matters to be brought to a vote at shareholders’ meeting.  |
| 13D        | Filed by any person or group owning 5% or more of a thrift’s stock. Amendments are filed when any additional stock is traded.   |
| 13G        | Filed annually by all reporting persons meeting the 5% equity ownership rule and not seeking control of the institution.  |
| Prospectus | When the sale of securities are approved by the OTS, all changes must be incorporated into the prospectus, and made available to investors, prior to the sale of the securities.              |
| Form 8     | Used to amend or supplement any 10K, 10Q or 8K report previously submitted.   |

Guide to SEC Filings & Government Documents

- Form 3            Filed by officers, directors or affiliates of a thrift after the purchase of its securities.
- Form 4            Amendment to Form 3 reporting a sale or acquisition of securities.

**Savings and Loan Holding Company Filings**

- H-(e)1, H-(e)2, H-(e)3    Series of applications requesting approval for an already existing savings and loan holding company to acquire a thrift or for a proposed institution to become a holding company by acquiring a thrift.
- H-(b)10            Registration statement filed by a savings and loan holding company.
- Also available        Applications, correspondence and approval orders.

**Federal Deposit Insurance Corporation (FDIC)**

The FDIC is a regulatory agency with which state-chartered savings banks and commercial banks that are not members of the Federal Reserve System file periodic financial and condition reports. The FDIC insures state-chartered savings and commercial banks.

Since 1998, the FDIC has required publicly owned state-chartered banks to file the same forms as filed at the OTS.

- Call Report        Quarterly report summarising balance sheet and income statement information for all state-chartered savings banks and commercial banks, regardless of whether or not they are publicly traded.

Also available    Applications, correspondence and approval orders.

**Comptroller of the Currency (OCC)**

The OCC regulates federally chartered commercial banks (also known as national banks). Since 1992, the OCC has required publicly owned national banks to file the same forms as filed at the OTS.

**Call Report** Quarterly report summarising balance sheet and income statement information for all federally chartered commercial banks, regardless of whether or not they are publicly traded.

Also available Applications, correspondence and approval orders.

#### Federal Reserve Board (FRB)

The FRB regulates bank holding companies, which if publicly held also make financial filings with the Securities and Exchange Commission.

FR Y-6 Annual report filed by a bank holding company.

FR Y-7 Annual financial report by a foreign bank with a branch, or branches, in the U.S.

FR Y-9C Quarterly consolidated financial statements for bank holding companies with total consolidated assets of \$150 million or more.

FR Y-9LP Parent company only, quarterly financial statements, for large bank holding companies with total consolidated assets of \$150 million or more.

FR Y-9SP Parent company only, semi-annual financial statements, for small bank holding companies with total consolidated assets of \$less than 150 million.

Also available Press releases, approval orders, open-meeting releases, statistical releases, speeches by board members, applications, and interpretive letters.

#### State Banking Agencies

All states have regulatory agencies responsible for their banking industry. When banks are state-chartered, the state banking department has jurisdiction over the bank's activities.

Available documents—Charters, articles of incorporation, financial reports, applications for mergers/acquisitions. Availability varies with state regulations.

#### Commodities

## Commodity Futures Trading Commission (CFTC)

The Commodity Futures Trading Commission (CFTC) was created by Congress in 1974 as an independent agency with the mandate to regulate commodity futures and option markets in the United States. A futures contract is an agreement to buy or sell in the future a specific quantity of a commodity at a specific price. Most futures contracts contemplate that actual delivery of the commodity can take place to fulfil the contract. However, some futures contracts require cash settlement in lieu of delivery, and most contracts are liquidated before the delivery date. An option on a commodity futures contract gives the buyer of the option the right to convert the option into a futures contract. Futures and options must be executed on the floor of a commodity exchange—with very limited exceptions--and through persons and firms who are registered with the CFTC.

|                  |   |
|------------------|---|
| CFTC 7-R         | Application for registration. Initial filing to register a company as a futures trader.                               |
| CFTC 8-R         | Application for registration of individuals. Information on individual's past performance in the industry.            |
| 1FR              | Quarterly statement filed by a futures trader stating the company's financial condition.                              |
| Certified Report | Annual statement filed by a futures trader stating financial conditions and certified by an accountant.               |
| Also available   | No-action and interpretive letters, opinions and orders, press release, speeches, testimony and public comment files. |

## Corporate

### Secretary of State

Articles of Incorporation (Charter Documents)— filed with the Secretary of State in a company's domestic state. It shows how a company is set up in compliance with state statutes, its purpose of business and authorised shares.

Amendments—Show any changes to the Articles of Incorporation.



Certificate of Authority—must be filed by a foreign company in all states where the company does business, allowing the company to do business in these states. This certificate can be amended.

Certificate of Good Standing—issued in all states where the company is doing business indicating they are in compliance with state regulations governing corporate registration.

Annual Report—required by the Secretary of State in most states. Requirements for filing and information vary from state to state. Usually gives officer/director information, and agent for service of process. No financial information is available.

Limited Partnership Agreement (Partnership Papers)—required to be filed when a legal partnership is formed, showing purpose and intention of partners. Very often a certificate of Limited Partnership is filed rather than the partnership agreement itself (similar to Articles of Incorporation). It may give names of Limited Partners and percentage of interest. Most often, it does not give names of the Limited Partners and only gives the names of the General Partners.

#### Uniform Commercial Code (UCC)

Information is available at the state, county, and town levels for individuals and corporations regarding a secured loan. Listings by individual or company name will show who issued the loan and the collateral used to secure that loan.

UCC-1—Financing Statement – lists the debtor, secured party, assignee of secured party and their respective addresses, and the type of collateral.

UCC-3—Amendments – shows any changes to the financing statement.

Continuations—filed to extend the time period that the financing statement is valid beyond the average five-year period.

Terminations—filed when the secured party no longer claims a security interest in the collateral.

Assignments—transfer of rights to collateral from one secured party to another.

UCC-11—Request for Information – filed when looking for information on a currently effective financing statement involving a specific debtor.

Tax Lien—a lien on the assets of an individual or corporation when taxes are not paid.

Chattel Lien—a lien on the movable assets of the corporation or individual.

Fixture Filing—a lien on against fixed property.

## Elections and Campaigns

### Federal Election Commission (FEC)

The FEC is the agency established to administer and enforce the federal election laws.

FEC Form 1—Statement of Organisation—Filed by candidates, parties and political action committees (PACs). Report lists type of committee, candidate represented, treasurer and depositories.

FEC Form 2—Statement of Candidacy—Filed by candidates for House, Senate and President. Report designates principal campaign committee and other authorised committees.

FEC Form 3—Report of Receipts and Disbursements for an Authorised Committee—Report includes itemised receipts, itemised disbursements, loans, and debts and obligations.

FEC Form 3P—Report of Receipts and Disbursements by an Authorised Committee of a Candidate for the Office of President or Vice President—Report includes itemised receipts, itemised disbursements, loans, and debts and obligations.

FEC Form 3X—Report of Receipts and Disbursements for other than an Authorised Committee. Filed by party committees and PACs.

FERC Form 5—Report of Independent Expenditures Made and Contributions Received

FEC Form 8—Debt Settlement Plan—Used by terminating committees to disclose the terms of debt settlements.

Financial Disclosure Reports—Completed by all federal candidates listing their net worth. Candidates are required to show all sources of income, investments, liabilities and positions held outside the U.S. Government.

Advisory Opinions—An interpretation of campaign law made at the request of a particular political party, committee, PAC or individual issued by the commission.

Matters under Review—MUR—Results from a complaint filed by an interested party and contains background information on the complaint, all evidence presented and the General Counsel's report or ruling on the case.

Campaign Audits—The FEC is required to audit all presidential campaigns to ensure that all finance laws were followed.

### State Campaign Finance Administrations

Campaign finance reports and other documents are also available from the state level. Reporting requirements vary from state to state.

### Energy

#### Department of Energy

EIA 412 Annual report of Public Electric Utilities (Municipals) containing financial and operating statistics.

EIA 861 Annual Electric Utility report containing operating and customer statistics.

#### Federal Energy Regulatory Commission (FERC)

##### **Electric Utilities**

Form 1—Annual report containing financial and operating statistics for electric utilities.

Form 423—Monthly report of cost and quality of fuels for Electric Plants.

Form 566—Report of Electric Utilities' 20 largest purchasers.

Form 714—Annual electric control and planning area report.

Form 715—Annual transmission planning and evaluation report.

Quarterly Reports of Power Marketers—Quarterly report detailing agreements and transactions.

Rate Schedules—Rates, terms and conditions governing select contracts between utilities.

##### **Natural Gas Pipelines**

Form 2—Annual report containing financial and operating statistics of natural gas interstate pipelines.

Form 567—Annual report containing a flow chart of the pipeline system.

Tariffs—Rates, terms and conditions governing the transportation and sale of natural gas in an interstate gas pipeline company's system.

### **Oil Pipelines**

Form 6—Annual report containing financial and operating statistics of oil pipelines.

### **Nuclear Regulatory Commission (NRC)**

Form 313—Application for Material License—needed to handle nuclear materials.

Form 314—Certificate of Disposition of Materials—details how nuclear materials were disposed of and how the company complied with the regulations governing disposal.

Form 361—Event Notification Worksheet—filed with the Operations Centre of the NRC whenever an unusual occurrence takes place involving nuclear materials; e.g., a general emergency, site area emergency, alert, material/exposure, etc.

Form 366—License Event Report—a follow up report required to be filed in response to Form 361.

SALP Report (Systematic Assessment of Licensee Performance)—Periodic review by the NRC of the regulatory performance of each commercial nuclear power plant in the country.

### **State Public Utility Commissions (PUCs)**

Many companies not filing with FERC are regulated at the state level. State filings are similar in nature (annual reports, tariffs, administrative cases), but laws and regulations may differ. Such documents can be obtained from most state PUCs.

### **Rural Utilities Service**

RUS Form 7/12—Annual report of Electric Cooperatives containing financial and operating statistics.

#### American Gas Association

Uniform Statistical Report (USR)—Voluntary annual financial and operating report sent by member companies to the American Gas Association.

#### Edison Electric Institute

Uniform Statistical Report (USR)—Voluntary annual financial and operating report sent by member companies to the Edison Electric Institute.

#### Food and Drug

##### Food and Drug Administration (FDA)

Authorised by Congress to enforce the Federal Food, Drug, and Cosmetic Act and several other public health laws. The agency monitors the manufacture, import, transport, storage, and sale of \$1 trillion worth of goods annually.

##### Office of Regulatory Affairs

Establishment Inspection Report (EIR)—FDA inspections are done at factories, warehouses, and establishments, in which foods, drugs, devices, veterinary products or cosmetics are manufactured, processed, packed or held for introduction into interstate commerce. Inspections are also done at facilities in connection with the testing of investigational drugs. This document is generally available under the Freedom of Information Act.

Form FD-483—Presented to the inspected firm at the conclusion of the inspection. This document is generally available under the Freedom of Information Act.

##### Centre for Devices and Radiologic Health

510(k)—Pre-Market Notification—Marketing application submitted to the FDA to demonstrate that a medical device is as safe and as effective or substantially equivalent to a legally marketed device that was or is currently on the U.S. market and that does not require pre-market approval. These notifications, regulated by section 510(k) of the Medical Device Amendments, are then reviewed by the FDA. If, after review, the FDA agrees with the manufacturer's determination, the device can be marketed.

Substantial portions of the 510(k) are available under the Freedom of Information Act once an FDA decision has been reached.

Pre-Market Approval—PMA—Approval is required from the FDA for any devices determined to support or sustain human life, are of substantial importance in preventing impairment of human health, or which present a potential and unreasonable risk of illness or injury. The PMA must show that the device is safe and effective through pre-clinical and clinical testing in order to obtain marketing clearance. Because of the volume of confidential business and patient information in a PMA, it is not available to the public. Instead, a Summary of Safety and Efficacy (SS&E) is prepared and available along with the approval letter and labeling.

#### Centre for Drug Evaluation and Research

Notice of Claimed Investigational Exemption for a New Drug—IND—This is the first step in the approval process for a new drug. The IND contains the drug's structural formula, animal testing results, the proposed protocol for clinical testing, and other data. Documents regarding an IND are not disclosable under the Freedom of Information Act.

New Drug Application—NDA—After the testing stage is completed, the manufacturer must file a New Drug Application. The NDA contains full information about the product and clinical trial results. The FDA reviews each NDA and if the NDA is approved, information about the approval may be released under FOIA.

Abbreviated New Drug Application (Generic Drugs)—ANDA—When the patent and marketing exclusivity for a particular drug has expired, the drug may be manufactured by other companies as well.

Manufacturers of these generic drugs are not required to repeat the extensive preclinical and clinical testing that is required for new drugs. They may, instead, submit an Abbreviated New Drug Application. The FDA reviews these applications to compare the generic product to the original product to ensure that they are equivalent.

#### Franchise

#### State Securities Commission

UFOC (Uniform Franchise Offering Circular)—the document filed by the corporate headquarters containing information on the obligations of the franchisee and the franchiser. Thirteen states make this information available to the public.

#### Freedom of Information (FOIA)

Certain government files may only be accessed by submitting a written request to the appropriate agency citing your rights to access under the Freedom of Information Act pursuant to 5 U.S.C. section 552. The agency has 20 business days in which to respond; however, the material may not be provided to you for a time period ranging from 20 days to two years depending upon the FOIA case load of the agency in question. Exemptions to FOIA include information of a personal nature (e.g., an individual's tax return) and filings made under the Hart-Scott-Rodino Act.

#### Insurance

##### State Insurance Commissions

The insurance commissions regulate insurance companies doing business in each state where they are licensed. Companies are required to file a uniform Annual Statement (otherwise known as Statutory Blank or Convention Statement) in each state where they are licensed to do business. The Annual Statement contains financial information similar to the 10-K filed with the SEC.

Schedule D—a financial schedule in an annual insurance statement showing long-term bonds, preferred stocks and common stocks owned, acquired or sold by the insurance company in a given year.

#### Intellectual Property

##### Copyrights (Library of Congress)

Copyright is a form of protection provided by the laws of the United States (title 17, U.S. Code) to the authors of "original works of authorship," including literary, dramatic, musical, artistic, and certain other intellectual works. This protection is available to both published and unpublished works. The 1976 Copyright Act generally gives the owner of copyright the exclusive right to reproduce the copyrighted work, to prepare derivative works, to distribute copies or phonorecords of the copyrighted work, to perform the copyrighted work publicly, or to display the copyrighted work publicly.

Form PA—For published and unpublished works of the performing arts (musical and dramatic works, pantomimes and choreographic works, motion pictures and other audiovisual works).

Form SE—For serials, works issued or intended to be issued in successive parts bearing numerical or chronological designations and intended to be continued indefinitely (periodicals, newspapers, magazines, newsletters, annuals, journals, etc.).

Form SR—For published and unpublished sound recordings.

Form TX—For published and unpublished non-dramatic literary works.

Form VA—For published and unpublished works of the visual arts (pictorial, graphic, and sculptural works, including architectural works).

Form RE—For claims to renew copyright in works copyrighted under the law in effect through December 31, 1977 (1909 Copyright Act).

Form CA—For supplementary registration to correct or amplify information given in the Copyright Office record of an earlier registration.

Document Cover Sheet—For use when submitting a document for recordation in the U.S. Copyright Office. Shows if rights to a Copyright have been transferred to another party, or if a security and collateral interest agreement has been filed.

Copyright Card Catalogue/Database—A catalogue (1898 to present) of copyrighted material listed by title and/or claimant.

COINS—Copyright in Process—A computer generated index of recent submissions to the Copyright office that are pending.

#### Patents (U.S. Patent and Trademark Office)

A patent for an invention is the grant of a property right to the inventor, issued by the Patent and Trademark Office. The term of a new patent is 20 years from the date on which the application for the patent was filed in the United States or, in special cases, from the date an earlier related application was filed, subject to the payment of maintenance fees. US patent grants are effective only within the US, US territories, and US possessions.

Copy of a Patent—The patent consists of a written description and detailed designs of the invention.

Patent File Wrapper—Contains the original application for the patent and all correspondence between the examining attorney and the applicant.



Patent Ownership Search—Search for all patents filed by an individual or corporation.

Patent Assignment Search—Search by individual or corporation to ascertain whether or not a patent has been assigned.

Patent Status Search—Search to determine the current status of any patent, whether it is approved or abandoned.

#### Trademarks (U.S. Patent and Trademark Office)

A trademark is a word, name, symbol or device which is used in trade with goods to indicate the source of the goods and to distinguish them from the goods of others. A servicemark is the same as a trademark except that it identifies and distinguishes the source of a service rather than a product. The terms "trademark" and "mark" are commonly used to refer to both trademarks and servicemarks.

Trademark File Wrapper—Contains the original application and all correspondence between the examining attorney and the applicant.

Trademark Ownership Search—Search to determine the owner of any trademark. Search can also be conducted to discover all trademarks owned by an individual or corporation.

Trademark Assignment Search—Search by individual or corporation to ascertain whether or not a trademark has been assigned.

Trademark Status Search—Search to determine the current status of any trademark – pending, registered, abandoned or cancelled.

Trademark Pre-Application Search—Online and manual search of pending and registered trademarks for identical or similar marks in any category prior to filing.

#### Internal Revenue Service

Private Letter Ruling—PLR - Request by private party for a non-binding interpretation of IRS regulations.

Treasury Decision—TD - Final regulation issued by the Treasury Department.

General Counsel Memoranda—GCM - Memo issued by chief counsel's office giving an opinion on a legal matter.

## Tax Exempt Organisations

IRS Form 990—Return of Organisation Exempt from Income Tax - Annual financial reports of tax-exempt public charities stating revenues, expenditures and executive compensation. Examples of tax-exempt organisations are public charities, private universities, hospitals, associations and labour organisations.

IRS Form 990PF—Return of Private Foundation - Annual financial reports of tax-exempt private foundations.

Form 1023—Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code.

Form 1024—Application for Recognition of Exemption Under Section 501(a) for Determination Under Section 120 of the Internal Revenue Code.

## Department of Labour

### Office of Labour Management

LM1—Labour Organisation Information Report—Initial report of a union providing certain information about the structure, practices, and procedures of the union. Form LM1 requires information such as identification of the union, identification of officers, rates of dues and fees, and fiscal year ending date. Unions are required to file an amended Form LM1 to update the information on file if there have been any changes in the reported practices and procedures which are not contained in the union's constitution and bylaws.

LM2—Labour Organisation Annual Report—Annual report filed by unions with total annual receipts of \$200,000 or more and those in trusteeship.

LM3—Labour Organisation Annual Report—Annual report filed by unions with total annual receipts less than \$200,000 if not in trusteeship.

LM4—Labour Organisation Annual Report—Annual report filed by union with less than \$10,000 in total annual receipts if not in trusteeship.

Constitution—Filed by headquarters of international unions and some local unions, detailing the union's internal structure.

Bylaws—Labour union's structuring agreement.

## Pension and Welfare Benefits Administration

Form 5500—Annual financial report filed by employers with pension and group insurance plans. Includes schedules and attachments including actuarial assumptions, benefit summaries, auditors reports detailing benefit structure and employer contribution rates, as well as investment statements of individual stock and bond holdings.

Summary Plan Description—SPD—A description of the benefits provided under pension and group plans. The SPD explains eligibility requirements, benefit levels, and the circumstances in which benefits may be lost. The Department of Labour no longer requires that organisations file a SPD.

Master Trust Reports—This report is filed annually by, or on behalf of plans participating in a master trust. This report shows each participating plan's proportionate share of the assets, liabilities, income, expenses and changes in the net assets held in the investment account(s) of the master trust.

Advisory Opinion Letters—These interpret and apply ERISA to specific factual situations in response to written requests for opinions.

Comments Letters—These present views from the public on ERISA regulations and exemptions from prohibited transactions by the U.S. Department of Labour.

## National Labour Relations Board

ALJ Decision—Administrative Law Judge—Recommended decision for alleged violation of labour practice after trying a case.

NLRB Decisions —If exceptions to the ALJ recommendations are filed, the Board will review the decision.

## Pension Benefit Guaranty Corporation

Form 500—Standard termination notice, single-employer plan termination of a defined benefit plan.

Form 600—Distress termination notice of intent to terminate a defined benefit pension plan.

Form 601—Distress termination notice, single-employer plan termination of a defined benefit plan.

Opinion Letters—The Office of the General Counsel of the Pension Benefit Guaranty Corporation issues opinion letters to advise the public of its views of the meaning of the provisions of Title IV of the Employee Retirement Income Security Act (ERISA).

## Legislation

### Federal Legislation

Bill/Resolution—A proposal set forth by a member, or members, of Congress to change existing law, establish a new law, or express the sense of either the House or Senate on an issue. Bills are presented to the President for action when approved in identical form by both the House of Representatives and the Senate.

Amendment—A proposal to alter the text of a pending bill or other measure by striking out some of it, by inserting new language, or both. An "amendment in the nature of a substitute" replaces the entire bill or resolution with new language.

Committee Print—A compilation of material collected and/or researched by the committee on a subject of interest to its members and staff for use as a reference tool, and for distribution to the public.

Committee Report—A document issued by congressional committee members after reviewing a bill or resolution. Reports contain background information and summarize and committee action taken on the bill such as revisions or deletions of bill language. The report may include dissenting opinions.

Conference Report—A final agreement written by members of the conference committee, appointed to resolve differences in the conflicting bill language between the House and the Senate. Includes the statutory language and explanation of the agreement.

Hearing Statement—Testimony written by parties supporting, or opposing a bill.

Printed Hearing—A compilation of all materials submitted to the committee for the hearing record, such as testimony, letters, and memos, and verbatim transcripts of oral testimony, questions and answers.

Mark-Up Documents—Used by committee members in a mark-up session to see which amendments have been offered for a particular bill in their committee. In the case of a conference committee, the different House and Senate provisions may be printed in a Side-by-Side. Mark-up documents are not always available from all com-

mittees. Mark-up documents by the committees at earlier stages of the legislative process include individual amendments, subcommittee and full committee amendments, and a summary of action taken.

**Congressional Record**—A daily journal of the proceedings of the House and Senate. Contains verbatim transcript of debate on bills and resolutions, and other business of the Congress.

**Slip Law**—A few days after a law has been enacted, it is officially published first as a "slip law." Slip laws are unbound and printed on one or a few pages of paper.

**Public Law**—A public bill or joint resolution that has passed both chambers and been enacted into law. Public laws have general applicability nationwide.

**Financial Disclosure Statement**—Filed by members of Congress on a yearly basis. The report details the assets and liabilities of the member and will also state whether or not a member's assets have been placed into a blind trust.

**Lobbyist Report**—Filed by those who are registered to lobby Congress.

### Arms of Congress

**Congressional Budget Office (CBO)**—The Congressional Budget Office's mission is to provide the Congress with the objective, timely, nonpartisan analyses needed for economic and budget decisions and with the information and estimates required for the Congressional budget process. Reports include economic forecasts; bill cost estimates, analysis of the President's budget, and annual report on budget options.

**Congressional Research Service (CRS)**—The Congressional Research Service is the public policy research arm of the U.S. Congress. CRS works exclusively and directly for all Members and committees of the Congress. The Congress turns to CRS when it is in need of legislative research, analysis, or information in addressing the issues of the nation. Reports are available only through congressional offices (CRS reports are not publicly available).

**General Accounting Office (GAO)**—The General Accounting Office is the investigative arm of Congress. GAO's mission is to help the Congress oversee federal programs and operations to assure accountability to the American people. GAO prepares financial and investigative reports as requested by members of Congress.

## Administration/Executive

Budget Documents—Budget of the United States Government, issued yearly.

Legislative Proposal—Issued by the administration to reflect major initiatives of the President.

President Commission Report—Issued by a task force appointed to study an issue or problem and make recommendations for legislation or regulations.

Remarks—prepared text of press conferences and addresses given by the President.

Executive Orders—Official actions, procedural changes, and organisational changes submitted by the President.

## State and Local Legislation

Bill/Resolution—A proposal set forth by a member or members of the state legislature, city, or county government to change an existing law, establish a new law, or reflect the sentiments of those who vote for the proposal.

Bill Jacket—Also called a Legislative History. Documents contained within a jacket vary from state to state. The bill jacket may contain a status printout of the bill, versions of the bill, amendments, analysis, reports, and memos.

State, City, County and Local Rules, Regulations and Ordinances—Vary from jurisdiction to jurisdiction.

## International

Treaty—made by the President with the advice and consent of the Senate on a wide range of matters, including trade, tax and defence.

Laws and Regulations—The equivalent of U.S. laws. They may be the products of parliamentary or other legislative bodies depending on the individual nations.

European Union—The European Union's mission is to organise relations between the Member States and between their peoples in a coherent manner and on the basis of solidarity. The main objectives are to promote economic and social progress, to assert the identity of the European Union on the international scene, and to main-

tain and build on established EU law. The EU enforces policy through decisions, directives, and recommendation and opinions.

## Litigation

### Federal Court System

Each state has at least one federal court (the U.S. District Court) which is the lowest level in the federal court system. The number of federal district courts within each state varies with the state's size.

The District Courts hear civil cases involving a dispute between private parties, a private party and a government agency or criminal actions where the federal government brings an action against an individual or entity.

The plaintiff initiates the lawsuit and the defendant or the accused is the respondent.

There is a Bankruptcy Court in every Federal District. This court is set up to carry out the Federal Bankruptcy Act. Bankruptcy may only be filed at the Federal level, and any appeals are heard at the corresponding U.S. District Court.

Appeals from U.S. District Court are made to one of the 12 U.S. Federal Circuit Courts of Appeals. The Circuit Courts are set up on a regional basis, with several U.S. District Courts all making their appeals to one particular Circuit Court; e.g., the First Circuit handles appeals from the U.S. District Courts for ME, MA, NH, RI and PR.

Appeals from the Federal Appellate Court or U.S. Circuit Courts are made to the U.S. Supreme Court, the highest court in the federal system. The justices choose the cases they hear, based on the merits of the argument.

There are four specialised courts in the federal system. The U.S. Claims Court has jurisdiction over claims against the U.S. arising from federal law or involving contracts with the U.S. The U.S. Court of International Trade has exclusive jurisdiction over actions concerning foreign imports and trade. The U.S. Courts of Appeals for the Federal Circuit hears appeals of the Court of International Trade, the Claims Court and certain federal administrative agencies including the Patent and Trademark Office. The U.S. Tax Court hears cases involving federal income tax and gift and inheritance taxes.

## State Court System

Each state has a separate, unique court system. The state-level trial courts are generally broken down into one per county. This lower level court is commonly referred to as a Superior Court, Judicial District, Supreme Court or Court of Common Pleas. These courts handle both civil and criminal matters. Each state has an appellate system which usually consists of one intermediate appellate level court and a court of last resort usually.

## Court Document Glossary

**Adversary Proceeding**—litigation proceedings undertaken within a bankruptcy case.

**Amicus Curiae**—(friend of court)— submitted by someone who is not a party to the case. It can aid the court in gaining information it needs or urge a particular result on behalf of the public or those affected by the outcome of the dispute.

**Answer**—the defendant's response to the statements made in the plaintiff's complaint.

**Bankruptcy**—legal process seeking either to have the debtors remaining assets distributed among the creditors or to reorganise the debt, allowing the debtor to continue operations.

**Bankruptcy Petition**—initial filing made with a bankruptcy court. The petition includes the name and address of the debtor, type of debtor, which chapter of the Bankruptcy Code the case is filed under, and attorneys for the debtor.

**Brief**—a written argument concentrating on legal points and authorities used to convey the essential facts of a particular case or issue to the court.

**Complaint**—the initial pleading prepared by the plaintiff stating the facts on which the claim for relief is based.

**Concurring Opinion**—one that is basically in accord with the majority opinion, but written to express a somewhat different view.

**Consent Decree and Order**—includes the details of the settlement and asks the judge to review and approve the terms of the settlement.

**Debtor in Possession**—the debtor in a chapter 11 or Chapter 12 bankruptcy case retains their possessions and remains in operation.

**Decision**—judge's ruling on a case or a particular issue therein.



Deposition—sworn oral or written testimony of a witness or litigant taken prior to trial. May or may not be part of the case file.

Disclosure Statement—filed at the time of the Plan of Reorganisation to support the Plan with background and financial information.

Disclosure—process in which the parties in a lawsuit request and exchange information and documents according to specific rules of procedure.

Dissenting Opinion—one that disagrees with the majority opinion of the court.

Docket Sheet—a list of all filings made with the court for a particular case.

Exhibit—an item of evidence which is presented to the court. May be attached to a pleading or filed separately.

Findings of Fact—factual determination made by the court or jury based on presented evidence.

Indictment—formal written accusation charging persons with a crime.

Information—a formal written accusation, submitted to a grand jury by the prosecuting attorney. The grand jury must determine whether the accusation, if proven, would be sufficient for conviction. If the grand jury determines the indictment has merit, it will be passed to and filed with the court.

Interrogatories—written questions submitted to an opposing party as part of the discovery process.

Judgment—the final decision in a lawsuit.

List of Creditors—a listing of those parties owed money by the debtor. The list of the twenty largest unsecured creditors is attached to the petition, but the full list of creditors is filed separately as a part of the schedules.

Memorandum of Law—a formal written argument presenting the legal authority, statutes and case decisions on a point of law.

Motion—a request to the court for an order granting relief favourable to the moving party.

Opinion—the reason given for a court's judgements, findings or conclusions.

Order—a direction of the court on a matter pertinent to the main proceeding that decides some preliminary point or directs some step in the proceeding.

Petition for Certiorari—request filed with the U.S. Supreme Court to hear a case. Four of the nine justices must vote in favour of hearing the case for cert to be granted.

Pleading—formal written statements alleging what each party believes to be the true factors upon which he bases his claim or defence.

Reorganisation Plan—filed by the debtor in a Chapter 11 bankruptcy case explaining the procedure and timetable for re-establishing normal operations and paying off creditors.

Settlement Agreement—a contract between the parties setting out the terms including how the action will be dismissed.

Stipulation—an agreement or concession made by parties in a judicial proceeding or by their attorneys, relating to a matter before the court.

Summary Judgement—a verdict rendered by the court without resorting to trial if there is no dispute over the facts of the case.

Supplemental Pleading—allows party to add facts that have occurred since the original pleading was filed.

Trustees—appointed by the court or elected by the creditors, the trustee takes possession of the debtor's assets.

## Trade

### Federal Trade Commission (FTC)

Complaint—Anti-trust or consumer fraud allegation issued against a company by the FTC. Investigations may be initiated as a result of letters from consumers or businesses, congressional inquiries, or articles on consumer or economic subjects. If a consent agreement is not reached, then a formal proceeding is begun where evidence is submitted and testimony is heard. If a law violation is found, a cease and desist order or other appropriate relief may be issued.

Consent Order—Agreement between the FTC and the party involved in a proceeding. A company that signs a consent order need not admit that it violated the law, but must agree to stop the practices outlined in an accompanying complaint.

Hart-Scott Rodino Filing (HSR)—Companies with a certain percentage of market share, and wishing to acquire another company, are required by the FTC and the Department of Justice to file an Anti-Trust Improvements Act Notification and Report Form (HSR). Companies must disclose all financial information, as well as marketing and business strategies so the enforcing agencies can determine if the merger will violate anti-trust laws. This information would be damaging to free competition and therefore is not made available to the public under FOIA. The FTC will not confirm whether or not a filing has been made. The only available pre-merger information is a Notice of Early Termination, published in the Federal Register. The notice lists the companies involved and the date of the early termination, referring to the end of the waiting period following the filing. The Department of Justice and the Federal Trade Commission make known (via press releases and/or press conferences) their intentions to oppose a merger or take-over on anti-trust grounds.

#### International Trade Commission (ITC)

Anti-Dumping Petition—U.S. Industries may petition the government for relief from imports that are sold in the United States at less than fair value ("dumped").

Countervailing Duty Petition—U.S. Industries may petition the government for relief from imports which benefit from subsidies provided through foreign government programs. A countervailing duty is a duty levied on an imported good to offset subsidies to producers or exporters of that good in the exporting country.

Patent, Trademark or Copyright Infringement—Petition for violation of a U.S. patent, trademark or copyright by a foreign company.

#### Census Bureau

Population Studies—Past statistics and future projections on population distribution, voting and registration, marital status, earnings figures and estimates, and labour force characteristics.

Annual Survey of Manufacturing—Estimates on the value of approximately 1,750 classes of products.

Current Industrial Reports—Data on production, inventories and orders for approximately 5,000 products.

## Transportation

### Department of Transportation (Airlines)

Form 41—Quarterly financial report by major airlines containing a breakdown of revenue by type of operation.

T-100 (Traffic Report)—Traffic information filed monthly by major airlines.

### Department of Transportation (Motor Carriers)

Form M—Annual report filed by major interstate trucking companies containing financial and operational information. Intrastate trucking companies may file similar reports at the state level.

Form QFR—Quarterly financial report on trucking companies listing assets and liabilities

Tariffs—Rates charged for carrying goods.

### Surface Transportation Board (Railroads)

Form R-1—Annual Report of Class I Railroad detailing financial and operating statistics.

Wage Statistics—Report of Railroad Employees, Service, and Compensation report of number of employees, service hours, compensation, and mileage run. (Compiled quarterly)

Form CBS—Condensed Balance Sheet Report of current assets and liabilities, expenditures for additions and betterments, and traffic statistics. (Compiled quarterly)

Form QCS—Report of Freight Commodity Statistics report of car loads, tonnage, and gross revenue for each commodity group. (Compiled quarterly and annually)

Form RE&I—Revenue, Expenses, and Income Report of quarterly operating revenues, expenses, and income.

#### Decisions and Notices

Liens—Shows if a rail car or locomotive has been used as collateral to secure a loan.

No statutory time requirements for duration of the lien.

National Highway Traffic Safety Administration

Compliance testing results and defect investigation information available for motor vehicles.

Recall Files—Contains detailed information on automotive recalls ordered by NHTSA.

National Transportation Safety Board

Reports of investigations by NTSB of air and surface transportation accidents.

Aircraft Incident Reports

Accident Investigation Files

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