

**Office of Thrift Supervision, Treasury**

**§ 563d.1**

as of the dates and for the periods specified in the schedule.

Condensed Financial Information

[Parent only]

[Association may determine disclosure based on information provided in footnotes below]

(a) Provide condensed financial information as to financial position, changes in financial position, and results of operations of the association as of the same dates and for the same periods for which audited consolidated financial statements are required. The financial information required need not be presented in greater detail than is required for condensed statement by 17 CFR 210.10-01(a) (2), (3), (4). Detailed footnote disclosure which would normally be included with complete financial statements may be omitted with the exception of disclosure regarding material contingencies, long-term obligations, and guarantees. Description of significant provisions of the association's long-term obligations, mandatory dividend, or redemption requirements of redeemable stocks, and guarantees of the association shall be provided along with a 5-year schedule of maturities of debt. If the material contingencies, long-term obligations, redeemable stock requirements, and guarantees of the association have been separately disclosed in the consolidated statements, they need not be repeated in this schedule.

(b) Disclose separately the amount of cash dividends paid to the association for each of the last three fiscal years by consolidated subsidiaries, unconsolidated subsidiaries, and 50-percent- or less-owned persons accounted for by the equity method, respectively.

[54 FR 49627, Nov. 30, 1989, as amended at 57 FR 26990, June 17, 1992]

**PART 563d—SECURITIES OF SAVINGS ASSOCIATIONS**

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AUTHORITY: 12 U.S.C. 1462a, 1463, 1464; 15 U.S.C. 78c(b), 78l, 78m, 78w, 78d-1.

SOURCE: 54 FR 49634, Nov. 30, 1989, unless otherwise noted.

**Subpart A—Regulations**

**§ 563d.1 Requirements under certain sections of the Securities Exchange Act of 1934.**

In respect to any securities issued by savings associations, the powers, functions, and duties vested in the Securities and Exchange Commission (the "Commission") to administer and enforce sections 12, 13, 14(a), 14(c), 14(d), 14(f), and 16 of the Securities Exchange Act of 1934 (the "Act") are vested in the Office. The rules, regulations and forms prescribed by the Commission pursuant to those sections or applicable in connection with obligations imposed by those sections, shall apply to securities issued by savings associations, except as otherwise provided in this part. The term "Commission" as used in those rules and regulations shall with respect to securities issued by savings associations be deemed to refer to the Office unless the context otherwise requires. All filings with respect to securities issued by savings associations required by those rules and regulations to be made with the Commission shall be made with the Business Transactions Division, Chief Counsel's Office, Office of Thrift Supervision, 1700 G Street, NW., Washington, DC 20552, by submitting such filings to the Securities Filing Desk at the above address, except as noted in § 563d.2 of this part. Except to the extent otherwise specifically provided by the Office in the application fee schedule published in the Thrift Bulletin pursuant to 12 CFR part 502, all filing fees specified by the Commission's rules shall be paid to the Office. If, after the Office reviews a Form 10-K, Form 10-Q, Schedule 13D or Schedule 13G and determines that the filing is materially deficient such that the Office requires that an amendment be filed to correct the deficiency, then, upon the filing of the amendment to the Form 10-K, Form 10-Q, Schedule 13D or Schedule 13G, as the case may be, the filer shall pay an additional filing fee to the Office, in the amount specified by the Office in the application fee schedule

## § 563d.2

published in the Thrift Bulletin pursuant to 12 CFR part 502.

[54 FR 49634 Nov. 30, 1989, as amended at 55 FR 34531, Aug. 23, 1990; 60 FR 66718, Dec. 26, 1995; 61 FR 65179, Dec. 11, 1996; 66 FR 65821, Dec. 21, 2001]

### § 563d.2 Mailing requirements for securities filings.

Any savings association or other party required to file reports with the Business Transactions Division, as set forth in § 563d.1 of this part, shall file one of the required number of copies with the Regional Office of the Region in which the association is located or in the case of an association located in more than one Region, the Region where the association's home office is located. Such copies shall be marked to the attention of the Regional Director. The originally-signed copy and all remaining copies of each filing shall be sent to the Business Transactions Division by submitting such filings to the Securities Filing Desk at the address specified in § 563d.1 of this part. Copies sent to the Regional Offices shall be mailed on the same day as the original and remaining copies are forwarded to the Business Transactions Division.

[55 FR 3041, Jan. 30, 1990, as amended at 60 FR 66718, Dec. 26, 1995; 66 FR 65821, Dec. 21, 2001]

### § 563d.3b-6 Liability for certain statements by savings associations.

This section replaces adherence to 17 CFR 240.3b-6 and applies as follows:

(a) A statement within the coverage of paragraph (b) of this section which is made by or on behalf of an issuer or by an outside reviewer retained by the issuer shall be deemed not to be a fraudulent statement (as defined in paragraph (d) of this section), unless it is shown that such statement was made or reaffirmed without a reasonable basis or was disclosed other than in good faith.

(b) This section applies to the following statements:

(1) A forward-looking statement (as defined in paragraph (c) of this section) made in a proxy statement or offering circular filed with the Office under part 563b of this chapter; in a registration statement filed with the Office under the Act on Form 10 (17 CFR

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249.210); in part I of a quarterly report filed with the Office on Form 10-Q (17 CFR 241.308a); in an annual report to shareholders meeting the requirements of § 563d.1 of this part, particularly 17 CFR 240.14a-3 (b) and (c) or 17 CFR 240.14c-3 (a) and (b) under the Act; in a statement reaffirming such forward-looking statement subsequent to the date the document was filed or the annual report was made publicly available; or a forward-looking statement made prior to the date the document was filed or the date the annual report was made publicly available if such statement is reaffirmed in a filed document or annual report made publicly available within a reasonable time after the making of such forward-looking statement: *Provided*, That

(i) At the time such statements are made or reaffirmed, either:

(A) The issuer is subject to the reporting requirements of section 13(a) or 15(d) of the Act and has complied with the requirements of 17 CFR 240.13a-1 or 240.15d-1 thereunder, if applicable, to file its most recent annual report on Form 10-K; or

(B) If the issuer is not subject to the reporting requirements of section 13(a) or 15(d) of the Act, the statements are made either in a registration statement filed under the Securities Act of 1933 or pursuant to section 12 (b) or (g) of the Act, or in a proxy statement or offering circular filed with the Office under part 563b of this chapter if such statements are reaffirmed in a registration statement under the Act on Form 10, filed with the Office within 180 days of the savings association's conversion, and

(ii) The statements are not made by or on behalf of an issuer that is an investment company registered under the Investment Company Act of 1940;

(2) Information (i) relating to the effects of changing prices on the business enterprise presented voluntarily or pursuant to item 303 of Regulation S-K (17 CFR 229.303), management's discussion and analysis of financial condition and results of operations, or item 302 of Regulation S-K (17 CFR 229.302), supplementary financial information, and (ii) disclosed in a document filed with the Office or in an annual report to shareholders meeting the requirements