

§ 260.7a-27

17 CFR Ch. II (4-1-03 Edition)

§ 260.7a-27 Title of securities.

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

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

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

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

[5 FR 293, Jan. 25, 1940, as amended at 9 FR 750, Jan. 20, 1944]

INCORPORATION BY REFERENCE

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

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

§ 260.7a-29 Incorporation of exhibits as such.

(a) Any exhibit or part thereof previously or concurrently filed with the Commission pursuant to any Act administered by the Commission, may, subject to the limitations of § 228.10(f) and § 229.10(d) of this chapter, be incorporated by reference as an exhibit to any application, statement or report filed with the Commission by the same or any other person. Any exhibit or part thereof so filed with a trustee pur-

suant to the Trust Indenture Act of 1939 may be incorporated by reference as an exhibit to any report filed with such trustee pursuant to section 314(a) of that Act by the same or any other person.

(b) If any modification has occurred in the text of any exhibit incorporated by reference since the filing thereof, there shall be filed with the reference a statement containing the text of any such modification and the date thereof.

(c) If the number of copies of any exhibit previously or concurrently filed is less than the number required to be filed with the application, statement or report which incorporates such exhibit, there shall be filed with the application, statement or report as many additional copies of the exhibit as may be necessary to meet the requirements of such application, statement or report.

(Sec. 19, 48 Stat. 85, as amended, secs. 13, 15, 23, 48 Stat. 894, 895, 901, as amended, sec. 20, 49 Stat. 833, secs. 38, 39, 54 Stat. 841; 15 U.S.C. 77s, 78m, 78o, 78w, 79t 80a-37, 80a-38)

[6 FR 667, Jan. 30, 1941, as amended at 29 FR 2421, Feb. 13, 1964; 60 FR 32825, June 23, 1995]

§ 260.7a-30 Identification of material incorporated; form of incorporation.

In each case of incorporation by reference, the matter incorporated shall be clearly identified in the reference. An express statement shall be made to the effect that the specified matter is incorporated in the application, statement or report at the particular place where the information is required.

§ 260.7a-31 Incorporation by reference of contested material.

Notwithstanding any particular provision permitting incorporation by reference, no application, statement or report shall incorporate by reference any matter which is subject, at the time of filing the application, statement or report, to pending proceedings under section 8(b) or 8(d) of the Securities Act of 1933 (whether pursuant to the provisions of the Trust Indenture Act of 1939, or otherwise) or to an order entered under either of those sections.