

■ The revision reads as follows.

**Note:** The text of Form 10-QSB does not, and this amendment will not, appear in the Code of Federal Regulations.

Form 10-QSB

\* \* \* \* \*

**Part I—Financial Information**

\* \* \* \* \*

**Item 3. Controls and Procedures.**

Furnish the information required by Items 307 of Regulation S-B (17 CFR 228.307) and 308(c) of Regulation S-B (17 CFR 228.308(c)).

\* \* \* \* \*

- 23. By amending Form 10-K (referenced in § 249.310) by:
  - a. Removing the phrase “(who also must provide the certification required by Rule 13a-14 (17 CFR 240.13a-14) or Rule 15d-14 (17 CFR 240.15d-14) exactly as specified in this form)” each time it appears in the first sentence of paragraph (2)(a) of General Instruction D.;
  - b. Removing the phrase “(Items 1 through 9 or any portion thereof)” and adding, in its place, the phrase “(Items 1 through 9A or any portion thereof)” in the first sentence of paragraph (2) of General Instruction G.;
  - c. Removing the phrase “(Items 10, 11, 12 and 13)” and adding, in its place, the phrase “(Items 10, 11, 12, 13 and 14)” in the first sentence of paragraph (3) of General Instruction G.;
  - d. Removing the phrase “(Items 1 through 9)” in the third sentence of paragraph (4) of General Instruction G and adding, in its place, the phrase “(Items 1 through 9A)”;
  - e. Removing the phrase “(Items 10 through 13)” in the third sentence of paragraph (4) of General Instruction G and adding, in its place, the phrase “(Items 10 through 14)”;
  - f. Redesignating Item 14 of Part III as Item 9A of Part II and revising newly redesignated Item 9A;
  - g. Redesignating Item 15 in Part III as Item 14;
  - h. “Instruction to Item 15” is corrected to read “Instruction to Item 14”;
  - i. Redesignating Item 16 in Part IV as Item 15;
  - j. Removing the “Certifications” section after the “Signatures” section and before the reference to “Supplemental Information to be Furnished With Reports Filed Pursuant to Section 15(d) of the Act by Issuers Which Have Not Registered Securities Pursuant to Section 12 of the Act.”
- The revision reads as follows.

**Note:** The text of Form 10-K does not, and this amendment will not, appear in the Code of Federal Regulations.

**Form 10-K**

\* \* \* \* \*

**Part II**

\* \* \* \* \*

**Item 9A. Controls and procedures.**

Furnish the information required by Items 307 and 308 of Regulation S-K (17 CFR 229.307 and 229.308).

- 24. By amending Form 10-KSB (referenced in § 249.310b) by:
  - a. Removing the phrase “(who also must provide the certification required by Rule 13a-14 (17 CFR 240.13a-14) or Rule 15d-14 (17 CFR 240.15d-14) exactly as specified in this form)” each time it appears in the first sentence of paragraph 2 of General Instruction C.;
  - b. Redesignating Item 14 of Part III as Item 8A of Part II and revising newly redesignated Item 8A;
  - c. Redesignating Item 15 of Part III as Item 14;
  - d. “Instruction to Item 15” is corrected to read “Instruction to Item 14”;
  - e. Revising Item 2 of Part III of “INFORMATION REQUIRED IN ANNUAL REPORT OF TRANSITIONAL SMALL BUSINESS ISSER”; and
  - f. Removing the “Certifications” section after the “Signatures” section and before the reference to “Supplemental Information to be Furnished With Reports Filed Pursuant to Section 15(d) of the Exchange Act By Non-reporting Issuers.”

**Note:** The text of Form 10-KSB does not, and this amendment will not, appear in the Code of Federal Regulations.

**Form 10-KSB**

\* \* \* \* \*

**PART II**

\* \* \* \* \*

**Item 8A. Controls and Procedures**

Furnish the information required by Items 307 of Regulation S-B (17 CFR 228.307) and 308 of Regulation S-B (17 CFR 228.308).

\* \* \* \* \*

Information Required in Annual Report of Transitional Small Business issuer

\* \* \* \* \*

**PART III**

\* \* \* \* \*

**Item 2. Description of Exhibits.**

As appropriate, the issuer should file those documents required to be filed as Exhibit Number 2, 3, 5, 6, and 7 in Part III of Form 1-A. The registrant also shall file:

(12) *Additional exhibits*—Any additional exhibits which the issuer

may wish to file, which shall be so marked as to indicate clearly the subject matters to which they refer.

(13) *Form F-X*—Canadian issuers shall file a written irrevocable consent and power of attorney on Form F-X.

(31) The exhibit described in paragraph (b)(31) of Item 601 of Regulation S-B.

(32) The exhibit described in paragraph (b)(32) of Item 601 of Regulation S-B.

■ 25. By amending Form 20-F (referenced in § 249.220f) by:

- a. Revising paragraph (e) to General Instruction B;
  - b. Revising Item 15 of Part II;
  - c. Removing the phrase “internal controls and procedures for financial reporting” in paragraph (b)(4) of Item 16A of Part II and adding, in its place, the phrase “internal control over financial reporting”;
  - d. Removing the “Certifications” section after the “Signatures” section and before the section referencing “Instructions as to Exhibits”; and
  - e. In the “Instruction as to Exhibits” section, redesignate paragraph 12 as paragraph 14 and add new paragraph 12 and paragraph 13.
- The revisions and addition read as follows.

**Note:** The text of Form 20-F does not, and this amendment will not, appear in the Code of Federal Regulations.

**Form 20-F**

\* \* \* \* \*

**General Instructions**

\* \* \* \* \*

**B. General Rules and Regulations That Apply to this Form.**

\* \* \* \* \*

(e) Where the Form is being used as an annual report filed under Section 13(a) or 15(d) of the Exchange Act, provide the certifications required by Rule 13a-14 (17 CFR 240.13a-14) or Rule 15d-14 (17 CFR 240.15d-14).

\* \* \* \* \*

**Part II**

\* \* \* \* \*

**Item 15. Controls and Procedures.**

(a) *Disclosure Controls and Procedures.* Where the Form is being used as an annual report filed under Section 13(a) or 15(d) of the Exchange Act, disclose the conclusions of the issuer’s principal executive officer and principal financial officers, or persons performing similar functions, regarding the effectiveness of the issuer’s disclosure controls and procedures (as