

Section 16 reports filed by insiders. The amendments also eliminate magnetic cartridges as a means of electronic filing.

II. Collection of Information Requirements

The Commission expected certain provisions of the amendments, as proposed,²⁰ to change "collection of information" requirements within the meaning of the Paperwork Reduction Act of 1995²¹ for Forms ID,²² SE,²³ TH²⁴ and ET. In proposing the amendments, the Commission estimated the resulting burden hours for these collection of information requirements and solicited comments on the collection of information requirements and the burden estimate. The Commission submitted the proposed revisions to these collection of information requirements to OMB for review as required by 44 U.S.C. 3507 and 5 CFR 1320.11. The Commission did not receive any comments on the collection of information requirements.

The intended general effect of mandating electronic filing and website posting is to facilitate compliance with the will of Congress, as reflected in section 16(a),²⁵ and to facilitate the more efficient transmission, dissemination, analysis, storage and retrieval of insider ownership and transaction information in a manner that will benefit investors, filers and the Commission.²⁶ The Commission expected the amendments, as proposed, to increase the collection of information burden of Forms ID, SE and TH and the revisions to these collections of information submitted to OMB for these forms reflected this expectation. The changes made to the proposed amendments prior to adoption did not affect the estimates for Forms ID (new total 29,520 hours) and SE (new total 78 hours). As discussed further below,

however, the changes reduced the estimate for Form TH.

Form ID is used by registrants, individuals, third party filers or their agents to request the assignment of access codes that permit the electronic filing of securities documents on the Commission's Electronic Data Gathering, Analysis and Retrieval System ("EDGAR"). The Commission expects the amendments to increase the collection of information burden of Form ID by causing additional respondents to file a Form ID as a result of initially being subject to the mandated filing rules and by causing additional respondents to file a Form ID each year on a recurrent basis.

Form SE is used by an EDGAR filer when submitting paper format exhibits either under a hardship exemption under Regulation S-T Rules 201 and 202²⁷ or as otherwise allowed by Regulation S-T. The information provided on a Form SE primarily identifies each paper format exhibit submitted. A Form SE filer must also submit the required number of copies of each paper format exhibit. The Commission expects the amendments to increase the collection of information burden of Form SE by causing a small number of additional respondents to file a Form SE. As described further in the Adopting Release, Rule 201's temporary hardship exemption from electronic filing will not be available to Section 16 reports and it is highly unlikely that Rule 202's continuing hardship exemption will be available, but filing date adjustments under Regulation S-T Rule 13(b)²⁸ will be available under the same circumstances a temporary hardship exemption would have been available.

Form TH is used by an EDGAR filer to give notice that it claims a temporary hardship exemption under Rule 201. A filer must submit the Form TH along with the required number of copies of the paper format securities document. The information provided on Form TH enables the Commission to determine whether the filer's circumstances justify the grant of a temporary hardship exemption. The Commission expected the proposed amendments to increase the collection of information burden of Form TH by causing a small number of additional respondents to file a Form TH. That expectation, however, was based on the assumption that the temporary hardship exemption would be available to section 16 reports. As noted above, however, the amendments, as adopted, make the temporary

hardship exemption unavailable to section 16 reports. As a result, the amendments will not cause additional respondents to file a Form TH. The Commission has submitted additional documentation to OMB to reflect that the amendments will not affect the collection of information burden imposed by Form TH (which returns to 23 hours).

On May 22, 2003, OMB approved the revised collections of information imposed by Forms ID, SE and TH (OMB Control Nos. 3235-0328, 3235-0327 and 3235-0425, respectively). The amendments were adopted under the Securities Act, the Exchange Act, the Public Utility Act, the Trust Indenture Act, the Investment Company Act and the Sarbanes-Oxley Act. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid control number. The Commission is providing this Notice to inform the public that the Commission has received OMB approval for these revised collections.

Dated: June 17, 2003.

Margaret H. McFarland,
Deputy Secretary.

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SECURITIES AND EXCHANGE COMMISSION

Issuer Delisting; Notice of Application To Withdraw From Listing and Registration on the American Stock Exchange LLC (Impac Mortgage Holdings, Inc., Common Stock, \$.01 Par Value) File No. 1-14100

June 17, 2003.

Impac Mortgage Holdings, Inc., a Maryland corporation ("Issuer"), has filed an application with the Securities and Exchange Commission ("Commission"), pursuant to section 12(d) of the Securities Exchange Act of 1934 ("Act")¹ and Rule 12d2-2(d) thereunder,² to withdraw its Common Stock, \$.01 par value ("Security"), from listing and registration on the American Stock Exchange LLC ("Amex" or "Exchange").

The Issuer stated in its application that it has met the requirements of Amex Rule 18 by complying with all applicable laws in the State of Maryland, in which it is incorporated, and with the Amex's rules governing an issuer's voluntary withdrawal of a security from listing and registration.

²⁰ The Commission proposed the amendments in Release No. 33-8170 (Dec. 27, 2002) [67 FR 79466].

²¹ 44 U.S.C. 3501 *et seq.*

²² 17 CFR 239.63, 249.446, 259.602, 269.7 and 274.402.

²³ 17 CFR 239.64, 249.444, 259.603, 269.8 and 274.403.

²⁴ 17 CFR 239.65, 249.447, 259.604 and 269.10.

²⁵ 15 U.S.C. 78p(a) (as amended by the Sarbanes-Oxley Act of 2002 ("Sarbanes-Oxley Act")) [Pub. L. No. 107-204, 116 Stat. 745].

²⁶ The purpose of eliminating Form ET is to eliminate the transmittal form for magnetic cartridge transmissions that no longer will be permitted due to the minimal number of filers that use magnetic cartridges as a transmission medium. Consistent with the proposal to eliminate Form ET, the Commission asked OMB to eliminate the collection of information requirements previously approved for the form.

²⁷ 17 CFR 232.202.

²⁸ 17 CFR 232.13(b).

¹ 15 U.S.C. 78j(d).

² 17 CFR 240.12d2-2(d).