

principal financial officer, principal accounting officer or controller, or persons performing similar functions, as an exhibit to its annual report;

(2) Post the text of such code of ethics on its Internet website and disclose, in its annual report, its Internet address and the fact that it has posted such code of ethics on its Internet Web site; or

(3) Undertake in its annual report filed with the Commission to provide to any person without charge, upon request, a copy of such code of ethics and explain the manner in which such request may be made.

(d) If the registrant intends to satisfy the disclosure requirement under Item 10 of Form 8-K regarding an amendment to, or a waiver from, a provision of its code of ethics that applies to the registrant's principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions and that relates to any element of the code of ethics definition enumerated in paragraph (b) of this Item by posting such information on its Internet website, disclose the registrant's Internet address and such intention.

Instructions to Item 406. 1. A registrant may have separate codes of ethics for different types of officers. Furthermore, a *code of ethics* within the meaning of paragraph (b) of this Item may be a portion of a broader document that addresses additional topics or that applies to more persons than those specified in paragraph (a). In satisfying the requirements of paragraph (c), a registrant need only file, post or provide the portions of a broader document that constitutes a *code of ethics* as defined in paragraph (b) and that apply to the persons specified in paragraph (a).

2. If a registrant elects to satisfy paragraph (c) of this Item by posting its code of ethics on its website pursuant to paragraph (c)(2), the code of ethics must remain accessible on its Web site for as long as the registrant remains subject to the requirements of this Item and chooses to comply with this Item by posting its code on its Web site pursuant to paragraph (c)(2).

3. A registrant that is an Asset-Backed Issuer (as defined in § 240.13a-14(g) and § 240.15d-14(g) of this chapter) is not required to disclose the information required by this Item.

8. Amend § 229.601 by:

a. Removing the "reserved" designation for exhibit (14) and adding "Code of ethics" in its place in the Exhibit Table;

b. Removing "N/A" corresponding to exhibit (14) under all captions in the Exhibit Table;

c. Adding an "X" corresponding to exhibit (14) under the caption "Exchange Act Forms", "8-K" and "10-K" in the Exhibit Table; and

d. Adding the text of paragraph (b)(14).

The revisions and additions read as follows:

§ 229.601 (Item 601) Exhibits.

* * * * *

(b) *Description of exhibits.* * * *

(14) *Code of ethics.* Any code of ethics, or amendment thereto, that is the subject of the disclosure required by Item 406 of Regulation S-K (§ 229.406) or Item 10 of Form 8-K (§ 249.308 of this chapter), to the extent that the registrant intends to satisfy the Item 406 or Item 10 requirements through filing of an exhibit.

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PART 249—FORMS, SECURITIES EXCHANGE ACT OF 1934

9. The authority citation for Part 249 is amended by revising the sectional authority for §§ 249.220f, 249.240f, 249.308, 249.310 and 249.310b to read as follows:

Authority: 15 U.S.C. 78a *et seq.*, unless otherwise noted.

Section 249.220f is also issued under secs. 3(a), 302, 306(a), 401(b), 406 and 407, Pub. L. 107-204, 116 Stat. 745.

Section 249.240f is also issued under secs. 3(a), 302, 306(a), 406 and 407, Pub. L. 107-204, 116 Stat. 745.

Section 249.308 is also issued under 15 U.S.C. 80a-29, 80a-37 and secs. 3(a), 306(a), 401(b) and 406, Pub. L. 107-204, 116 Stat. 745.

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Section 249.310 is also issued under secs. 3(a), 302, 306(a), 406 and 407, Pub. L. 107-204, 116 Stat. 745.

Section 249.310b is also issued under secs. 3(a), 302, 406 and 407, Pub. L. 107-204, 116 Stat. 745.

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10. Amend Form 8-K (referenced in § 249.308) by:

a. Revising General Instruction B.1.; and

b. Adding Item 10.

The revision and addition read as follows:

Note: The text of Form 8-K does not, and this amendment will not, appear in the Code of Federal Regulations.

Form 8-K—Current Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

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General Instructions

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B. Events To Be Reported and Time for Filing of Reports

1. A report on this form is required to be filed upon the occurrence of any one

or more of the events specified in Items 1-4, 6 and 10 of this form. A report of an event specified in Items 1-3 is to be filed within 15 calendar days after the occurrence of the event. A report of an event specified in Item 4, 6 or 10 is to be filed within 5 business days after the occurrence of the event; if the event occurs on a Saturday, Sunday, or holiday on which the Commission is not open for business then the 5 business day period shall begin to run on and include the first business day thereafter. A report on this form pursuant to Item 8 is required to be filed within 15 calendar days after the date on which the registrant makes the determination to use a fiscal year end different from that used in its most recent filing with the Commission. A registrant either furnishing a report on this form under Item 9 or electing to file a report on this form under Item 5 solely to satisfy its obligations under Regulation FD (17 CFR 243.100 and 243.101) must furnish such report or make such filing in accordance with the requirements of Rule 100(a) of Regulation FD (17 CFR 243.100(a)). A report on this form pursuant to Item 11 is required to be filed not later than the date prescribed for transmission of the notice to directors and executive officers required by Rule 104(b)(2) of Regulation BTR (§ 245.104(b)(2) of this chapter).

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Information To Be Included in the Report

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Item 10. Amendments to the Registrant's Code of Ethics, or Waiver of a Provision of the Code of Ethics

(a) The registrant must briefly describe the nature of any amendment to a provision of its code of ethics that applies to the registrant's principal executive officer, principal financial officer, principal accounting officer or controller, or persons performing similar functions and that relates to any element of the code of ethics definition enumerated in Item 406(b) of Regulations S-K and S-B (§ 229.406(b) and § 228.406(b) of this chapter).

(b) If the registrant has granted a waiver, including an implicit waiver, from a provision of the code of ethics to one of these officers or persons that relates to one or more of the items set forth in Item 406(b) of Regulations S-K and S-B (§ 229.406(b) and § 228.406(b) of this chapter), the registrant must briefly describe the nature of the waiver, the name of the person to whom the waiver was granted, and the date of the waiver.