



Is the acquiree a "Business" under 11-01(d) of Regulation S-X?

NO

S-X 3-05 does not apply

YES

Is this a Form S-4 or merger proxy statement?

YES

See special rules

NO

Does the acquiree's significance exceed 20%?

NO

The acquiree's financial statements are not required.

YES

Acquisition accounting or reorganization of entities under common control?

Reorg

Have the registrant's financial statements already been restated to reflect the reorganization?

YES

NO

Does the acquiree's significance exceed 50%?

Has consummation of the acquisition occurred?

NO

Acquiree's financial statements are not required in the registration statement, but are required to be filed on Form 8-K no later than the sum of 4 business days plus 71 calendar days after consummation of the acquisition.

ACQUISITION

YES

Is the registration statement being declared effective less than 75 days after consummation of the acquisition?

YES

Have the acquiree's separate financial statements been filed previously and are its operating results included in the registrant's audited financial statements for 9 months or more?

YES

Have the acquiree's separate financial statements been filed previously?

NO

NO

Is the acquiree's significance: greater than 50% but less than 70% and are its operating results included in the registrant's audited financial statements for 9 months or more? or greater than or equal to 70% and less than 80% and its operating results have been included in the registrant's audited financial statements for 21 months or more? or greater than or equal to 80% and its operating results have been included in the registrant's audited financial statements for 33 months or more?

NO

The acquiree's financial statements are required.

YES

The acquiree's financial statements are not required.

YES

NO

NO