

2715.7830 MERGERS, CONSOLIDATIONS, ACQUISITIONS, AND SIMILAR MATTERS.

Furnish the information contained in items A to C if action is to be taken with respect to any plan for: the merger or consolidation of the issuer into or with any other person or of any other person into or with the issuer; the acquisition by the issuer or any of its security holders of securities of another issuer; the acquisition by the issuer of any other going business or of the assets thereof; the sale or other transfer of all or any substantial part of the assets of the issuer; or the liquidation or dissolution of the issuer.

A. Outline briefly the material features of the plan. State the reasons for it and the general effect of it upon the rights of existing security holders. If the plan is set forth in a written document, file three copies of it with the commissioner at the time preliminary copies of the proxy statement and form of proxy are filed.

B. Furnish the information contained in subitems (1) to (8) as to the issuer and each person to be merged into the issuer or into or with which the issuer is to be merged or consolidated or the business or assets of which are to be acquired or which is the issuer of securities to be acquired by the issuer in exchange for all or a substantial part of its assets or to be acquired by security holders of the issuer. What is required is information essential to an investor's appraisal of the action proposed to be taken.

(1) Describe briefly the business of the person.

(2) State the location and describe the general character of the plants and other important physical properties of the person. The description is to be given from an economic and business standpoint, as distinguished from a legal standpoint. Portfolio or investment assets of an issuer need not be disclosed.

(3) Furnish a brief statement as to dividends in arrears or defaults in principal or interest in respect of any securities of the issuer or of the person, and as to the effect of the plan thereon and such other information as may be appropriate in the particular case to disclose adequately the nature and effect of the proposed action.

(4) Furnish a tabulation in columnar form showing the existing and the pro forma capitalization.

(5) Furnish in columnar form for each of the last five fiscal years an historical summary of earnings and show per share amounts of net earnings, dividends declared for each year and book value per share at the end of the latest period.

(6) Furnish in columnar form for each of the last five fiscal years a combined pro forma summary of earnings, as appropriate in the circumstances, indicating the aggregate and per-share earnings for each year and the pro forma book value per share at the end of the latest period. If the transaction establishes a new basis of accounting for assets of any of the persons included in the accounting, the pro forma summary of earnings

shall be furnished only for the most recent fiscal year and interim period and shall reflect appropriate pro forma adjustments resulting from the new basis of accounting.

(7) To the extent material for the exercise of prudent judgment in regard to the matter to be acted upon, furnish the historical and pro forma earnings data specified subitems in (5) and (6) for interim periods of the current and prior fiscal years, if available.

(8) Instructions: The provisions of this item shall not apply if the plan described in answer to item A involves only the issuer and one or more of its totally held subsidiaries.

C. As to each class of securities of the issuer, or of any person specified in item B, which is admitted to dealing on a national securities exchange or with respect to which a market otherwise exists and which will be materially affected by the plan, state the high and low sale prices, or, in the absence of trading in a particular period, the range of the bid and asked prices for each quarterly period within two years. This information may be omitted if the plan involves merely the liquidation or dissolution of the issuer.

Statutory Authority: *MS s 60A.22*

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