

2715.7860 RESTATEMENT OF ACCOUNTS.

If action is to be taken with respect to the restatement of any asset, capital, or surplus account of the issuer, furnish the information contained in items A to D.

A. State the nature of the restatement and its effective date.

B. Outline briefly the reasons for the restatement and the selection of the particular effective date.

C. State the name and amount of each account, including any reserve accounts, affected by the restatement and the effect of the restatement on it. Tabular presentation of the amounts shall be made when appropriate, particularly in the case of recapitalizations.

D. To the extent practicable, state whether and the extent, if any, to which the restatement will, as of the date of it, alter the amount available for distribution to the holders of equity securities.

Statutory Authority: *MS s 60A.22*

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