

APPENDIX X-1

'34 ACT FORMS CHART

Nature of Information	Form 10	Form 10-K	Form 10-Q
Status of Business	<p>Item 1. Brief five-year history plus description of present business activities, expanded to require “lines of business” breakdown.</p>	<p>Item 1. (new) Brief description of present business activities (including “lines of business” breakdown) with emphasis on changes since beginning of last full fiscal year.</p>	<p>Item 2. (revised) Information about acquisition or disposition of material amounts of assets (10% test); otherwise, no report on general business matters.</p>
Earnings	<p>Item 2. (new) Provides a 5-year summary similar to Form S-1 except that no “stub” periods required.</p>	<p>Item 2. (new) Same as Form 10.</p>	<p>Part II. (new) Condensed information covering each of the first three fiscal quarters. (Not subject to Section 18 liabilities.)</p>
Capital Structure	<p>Information as to capital structure can be obtained from financial statement; no separate table is needed.</p>	<p>Same as Form 10.</p>	<p>Items 3 and 4. (revised) Increases or decreases of outstanding securities (5% test). Decrease by reason of issuer’s purchase of its own securities (1% test). Part II requires a new short statement of capitalization and shareholders’ equity.</p>

Nature of Information	Form 10	Form 10-K	Form 10-Q
Property	Item 3. (revised) Expiration dates of material leases shown. Additional details regarding mining and oil properties required, including reserves.	Item 3. (new) Same as Form 10, except data on reserves not required.	Item 2. (revised) Information about acquisition or disposition of material amounts of assets (10% test).
Parents and Subsidiaries:	Item 4. (revised)	Item 4. (revised)	Item 1(a), (b) and (c) (revised)
Description	Existing item of Form 10 simplified; consolidated totally held subsidiaries not identified.	Same as Form 10 (reference to previously filed material if no change).	Omitted.
Change in control	Omitted.	Omitted.	Required to be reported.
Contractual arrangements which may result in change of control	New paragraph, similar to Item 5(f) of Schedule 14A of proxy rules.	Omitted.	Required to be reported.
Principal Holders of Securities	Item 5.	Item 5. (revised) Same as Form 10. May be omitted if contained in proxy statement.	Not applicable; in view of Sections 13(d) and 16(a) reporting requirements.

Nature of Information	Form 10	Form 10-K	Form 10-Q
Officers and Directors	Item 6. (revised and expanded) Requires information as to experience, etc. of directors and executive officers for past 10 years; also period of service and term of office of directors.	Item 6. (revised and expanded) Requires current list of executive officers and pertinent information (similar to Item 6 of proxy rules) as to directors. Information as to directors may be omitted if contained in proxy statement.	Item 1 (d) through (g). (new) Requires information as to experience, etc. of any new executive officer or director, and report when a person has ceased to be a director or executive officer.
Remuneration of Officers and Directors	Item 7. (new) Unchanged from present Form 10 except raises test from \$30,000 to \$40,000.	Item 7. Same as Form 10. May be omitted if contained in proxy statement.	Omitted.
Options to Purchase Securities	Item 8. (revised) Requires simplified data on options to management only. Deletes data on options generally since such data is contained in footnotes to financial statements.	Item 8. (revised) Same as Form 10. May be omitted if contained in proxy statement.	Item 10. (revised) Simplified requirement relating to new options (or extension) in excess of 5% of that previously reported.

Nature of Information	Form 10	Form 10-K	Form 10-Q
Interest of Management and Others in Certain Transactions	<p>Item 9. (revised and expanded)</p> <p>(a) revised in accord with recent changes in Item 7(f) of proxy rules;</p> <p>(b) adds indebtedness data in accordance with Item 7(e) of proxy rules;</p> <p>(c) adds insider and company interest in pension plans in accord with Item 7(g) of proxy rules;</p> <p>(d) requires information as to promoters where registrant organized within 5 years (formerly Item 5 of Form 10).</p>	<p>Item 9. (revised and expanded)</p> <p>Same as Form 10 except that information as to promoters not required. May be omitted if contained in proxy statement.</p>	<p>Item 2 (modified)</p> <p>Requires data concerning interest of officers, directors, their associates and any 10% shareholder in material acquisitions or dispositions of assets.</p>
Pending Legal Proceedings	<p>Item 10. (no change)</p> <p>Status of pending material litigation described as in present Form 10.</p>	<p>Item 10. (new)</p> <p>Same as Form 10, requiring annual update on status of pending material litigation.</p>	<p>Item 5. (revised)</p> <p>Description of new material litigation and termination of other cases required as in present Form 8-K. Added requirement for description of interim judgments rendered in pending cases.</p>

Nature of Information	Form 10	Form 10-K	Form 10-Q
Number of Equity Security Holders	Item 11(a). (revised) Requires data as of end of fiscal year to coordinate with Sections 12(g) and 15(d).	Item 11(a). (revised) Same as Form 10.	Omitted.
Indemnification of Directors and Officers	Item 11(b). (unchanged) Same as present Form 10.	Item 11(b). (new) Requires annual update of this data. If no change, need only refer to location of original description.	Omitted.
Recent Sales of Securities	Item 11(c). (unchanged) Requires data on sales of unregistered securities; same as present Form 10.	Omitted because contained in Form 10-Q reports.	Item 3. (revised) Increase in securities outstanding (5% test).
Registered Securities	Item 12. (no change) Description of registered Capital Stock, Debt and other securities (same as present Form 10). Also data on nature of trading market and representative quotations required for securities registered under Section 12(g).	Omitted.	Items 6 and 7. (no change) Changes in governing documents of registered securities and the withdrawal or substitution of security underlying debt (same as present Form 8-K).

Nature of Information	Form 10	Form 10-K	Form 10-Q
Defaults Upon Senior Securities	Not specified, since would be shown in description of business or securities.	Omitted because contained in Form 10-Q report.	Item 8. Unchanged from present Form 8-K except to add a paragraph requiring data on events that would have been defaults except for waiver.
Revaluation of Assets and Restatement of Capital Share Account	Shown under Historical Financial Information (unchanged).	Omitted because contained in Form 10-Q report.	Item 9. Unchanged from present Form 8-K.
Submission of Matters to a Vote of Security-holders	Inapplicable.	Omitted because contained in Form 10-Q report.	Item 11. Substantially unchanged from present Form 8-K.
Material Amendments to Charter or By-Laws	Inapplicable.	Omitted because contained in Form 10-Q report.	Item 12. A new requirement disclosing the effect of such changes not shown elsewhere in the reports.
Other Materially Important Events	Inapplicable.	Omitted because contained in Form 10-Q report.	Item 13. Unchanged from present Form 8-K permitting but not requiring disclosure.

Nature of Information	Form 10	Form 10-K	Form 10-Q
Exhibits	Unchanged from present Form 10 requirements.	Unchanged from present requirements except that the first 10-K report filed on the revised form should identify all currently significant exhibits.	Important documents which relate to matters reported in the form.
Financial Statements *Present requirement **New requirement	(a) Balance Sheet, Parent* (b) Balance Sheet, Consolidated* (c) 3 Year P&L, Parent* (d) 3 Year P&L, Consolidated* (e) 5 Year Summary of Earnings which can substitute for (d) above** (f) Comparative 2 Year Statement of Funds**	(a) Balance Sheet, Parent* (b) Balance Sheet, Consolidated* (c) one Year P&L, Parent* (d) one Year P&L, Consolidated* (e) 5 Year Summary of Earnings which can substitute for (d) above** (f) Comparative 2 Year Statement of Funds**	(a) Quarterly comparative condensed profit and loss information** (b) Quarterly summary of capitalization and shareholders' equity** (c) Financial Statements of Acquired Business*