

SUPPORTING STATEMENT FOR FORM TH

A. JUSTIFICATION

1. Circumstances Making the Collection of Information Necessary

Regulation S-T governs the Commission's Electronic Data Gathering, Analysis, and Retrieval ("EDGAR") system. The EDGAR system is used by issuers and other filers to electronically submit reports, schedules, forms and other filings to the Commission. Regulation S-T sets forth instructions and requirements for filing on EDGAR. Regulation S-T identifies filings that must be filed electronically, exemptions from the electronic filing requirements and rules discussing treatment of graphic and image material. In order to facilitate its electronic filing requirements, the Commission developed special forms that were unique to filing on EDGAR. One such specialized form is Form TH. As required by Rule 201(a) of Regulation S-T, Form TH must be filed by any electronic filer that submits to the Commission, pursuant to a temporary hardship exemption, a document in paper format that otherwise would be required to be submitted electronically.

2. Purposes and Use of the Information Collection

Form TH provides notification to the Commission that an electronic filer is relying on the temporary hardship exemption. Moreover, the information required by the Commission permits verification of compliance with securities law requirements and assures the public availability and dissemination of such information.

3. Consideration Given to Information Technology

Form TH is used to implement improved information dissemination technology. The EDGAR system is designed to reduce the regulatory burden of paper filings with the Commission.

4. Duplication of Information

The EDGAR system is unique to the Commission; consequently no duplication of Form TH exists.

5. Reducing the Burden on Small Entities

Small entities are permitted to file Form TH if they meet the requirements of a temporary hardship exemption, which is outlined in Rule 201 of Regulation S-T, but we do not expect the filing of Form TH to have a significant economic impact on a substantial number of small entities. EDGAR has been designed to accommodate small entities to the greatest degree possible while still providing for the public electronic dissemination of information.

6. Consequences of Not Conducting Collection

Form TH must be used every time an electronic filer experiences unanticipated technical difficulties preventing the timely preparation and submission of a required electronic filing.

7. Special Circumstances

Not applicable.

8. Consultations With Persons Outside the Agency

Before being adopted, Form TH was proposed for public comment. No comments were received on these requests during the 60-day comment period prior to OMB's review.

9. Payment or Gift to Respondents

Not applicable.

10. Confidentiality

Form TH is a public document.

11. Sensitive Questions

No information of a sensitive nature is required.

12. Estimate of Respondent Reporting Burden

We estimate that approximately 70 registrants file Form TH and it takes an estimated 0.33 hours per response for a total annual burden of 23 hours. We estimate that 100% of the 23 burden hours are prepared by the company. The estimated hours are made solely for the purposes of the Paperwork Reduction Act.

13. Estimate of Total Annualized Cost Burden

We estimate that the issuer will prepare 100% of the total reporting burden imposed by the form and there is no additional cost associated with the information collection.

14. Costs to Federal Government

The cost to the Federal Government is minimal for processing Form TH because it is a simple cover sheet that identifies attached information.

15. Reason for Change In Burden

No change in burden at this time.

16. Information Collections Planned for Statistical Purposes

Not applicable.

17. Display of OMB Approval Date

We request authorization to omit the expiration date on the electronic version of this form for design and scheduling reasons. The OMB control number will be displayed.

18. Exceptions to Certification for Paperwork Reduction Act Submissions

Not applicable

B. Statistical Methods

Not applicable.