

SUPPORTING STATEMENT FOR INDUSTRY GUIDES

A. JUSTIFICATION

1. Circumstances Making the Collection of Information Necessary

The Industry Guides (“Guides”) represent the policies and practices followed by the Commission’s Division of Corporation of Finance in administering the disclosure requirements of the federal securities laws. The Guides have been maintained as guidelines rather than formal requirements in recognition of the desired flexibility that guide status provides. They are used by registrants in specified industries (e.g., electronic and gas utilities, oil and gas, banking, real estate, property – casualty insurance and mining) as guidelines for the disclosure of information unique to the industries in registration statements and reports filed under the Securities Act of 1933 and the Securities and Exchange Act of 1934.

2. Purpose and Use of the Information Collection

The information filed with the Commission by registrants using the Guides permits verification of compliance with securities law requirements and assures the public availability and dissemination of such information. Security holders, investors, broker-dealers, investment banking firms, securities analysts and other market participants need this information to evaluate securities and to make informed investment and voting decisions.

3. Consideration Given to Information Technology

Registration statements and other filings that include the disclosure set forth in the Industry Guides are filed electronically using the Electronic Data Gathering, Analysis and Retrieval (EDGAR) System.

4. Duplication of Information

We are not aware of any rules that substantially duplicate, overlap, or conflict with the Guides.

5. Reducing the Burden on Small Entities

The Guides are intended to assist registrants in specified industries, including small entities, to prepare their filings under the Securities Act or Exchange Act. They are intended to alleviate disclosure burdens by describing the type of disclosure that the Commission believes satisfies its requirements.

6. Consequences of Not Conducting Collection

The consequence of less frequent collection of information filed by registrants using the Guides would be to undermine the directive of the Commission to ensure compliance with securities law requirements and the availability and dissemination of such information to the public.

7. Special Circumstances

Not applicable.

8. Consultations with Persons Outside the Agency

Securities Act Industry Guides 1-7 and Exchange Act Industry Guides 1, 2, 3, 4 and 7 were proposed for public comment. No comments were received during the 60-day comment period prior to OMB's review of this submission.

9. Payment or Gift to Respondents

Not applicable.

10. Confidentiality

All information provided by the Guides is checked on an ongoing basis with members of the securities bar to obtain their views on the adequacy and relevancy of the information described.

11. Sensitive Questions

Not applicable.

12. Estimate of Respondent Reporting Burden

The Guides are assigned one burden hour for administrative convenience because the Guides set forth disclosure that should appear in other filings under the federal securities laws.

13. Estimate of Total Annualized Cost Burden

There is no separate cost burden associated with this Information Collection.

14. Costs to Federal Government

There are no agency records specifically reflecting the costs of administering the Guides or the cost of developing them.

15. Reason for Change in Burden

There is no change in burden.

16. Information Collections Planned for Statistical Purposes

Not applicable.

17. Approval to Omit OMB Expiration 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.