

SUPPORT STATEMENT FOR REGISTRATION FORM S-4

A. JUSTIFICATION

1. Circumstance Making the Collection of Information Necessary

Form S-4 is a form used for registration under the Securities Act of 1933 of securities to be issued in connection with following: (1) transactions specified in Securities Act Rule 145(a) (these transactions include certain reclassifications, mergers, consolidations, and transfers of assets requiring a vote of or consent by security holders; (2) mergers in which the applicable state law would not require the solicitation of the votes or consents of all of the security holders of the company being acquired; (3) exchange offers for the securities of the issuer or another entity; (4) public reoffers or resales of any such securities acquired pursuant to the Form S-4; and (5) more than one of the above listed transactions registered on one registration statement.

2. Purpose and Use of the Information Collection

The information to be collected is intended to ensure the adequacy of information available to investors in connection with business combination transactions.

3. Consideration Given to Information Technology

The Form S-4 is required to be filed electronically through the Electronic Data Gathering, Analysis, and Retrieval System (EDGAR).

4. Duplication of Information

There is no other public source for this information.

5. Reducing the Burden on Small Entities

The Commission has promulgated scaled disclosure requirements for smaller reporting companies that are designed to reduce their compliance costs. These scaled disclosure requirements are available to smaller companies that are required to file Form S-4.

6. Consequences of Not Conducting Collection

The objectives of the Securities Act would not be met.

7. Special Circumstances

Not applicable.

8. Consultations with Persons Outside the Agency

Before it was adopted, Form S-4 was proposed for public comment. No comments were received on this request during the 60-day comment period prior to OMB's review of this extension request.

9. Payment or Gift to Respondents

Not applicable.

10. Confidentiality

Form S-4 is a public document.

11. Sensitive Questions

No information of a sensitive nature is required under this collection of information. Basic Personally Identifiable Information (PII) is required that may include name, business address, and residential address (for sole proprietor only), telephone/cellular/facsimile number, email address, and Tax ID Number (TIN). Records of Notice may be found at the following link:

<http://www.sec.gov/about/privacy/sorn/secsorn1.pdf>. The Privacy Impact Assessment (PIA) is provided as a supplementary document.

12. Estimate of Respondent Reporting Burden

Form S-4 takes approximately 4,099.68 hours per response to prepare and is filed by 619 registrants annually. We estimate that 25% of the 4,099.68 hours per response (1,024.92 hours) is prepared by the registrant for a total annual reporting burden of 634,425 hours (1,024.92 hours per response x 619 responses). The estimated burden hours are made solely for purposes of the Paperwork Reduction Act.

13. Estimate of Total Annualized Cost Burden

We estimate that 75% of the 4,099.68 hours per response (3,074.76 hours) is prepared by outside counsel. We estimate it will cost approximately \$400 per hour (\$400 per hour x 3,074.76 hours per response x 619 responses) for a total annual cost burden of \$761,310,576. The estimated cost burden is made solely for the purposes of the Paperwork Reduction Act. The cost burden is not derived from a comprehensive or even a representative survey or study of the cost of Commission rules and forms.

14. Costs to Federal Government

The estimated cost of reviewing and processing Form S-4 is \$2.47 million annually.

15. Reason for Change in Burden

The decrease of \$825.00 in the cost burden is due to an adjustment in the estimate of the number of hours use to calculate the cost burden.

16. Information Collection Planned For Statistical Purposes

Not applicable.

17. Approval to Omit Expiration Date

We request authorization to omit the expiration date on the electronic version of the form. Including the expiration date on the electronic version of the form will result in increased costs, because the need to make changes to the form may not follow the application's scheduled version release dates. The OMB control number will be displayed.

18. Exceptions to Certification for Paperwork Reduction Act Submissions

Not applicable.

B. STATISTICAL METHODS

Not applicable.