

SUPPORTING STATEMENT FOR FORM 8-A

A. JUSTIFICATION

1. Circumstances Making the Collection of Information Necessary

Form 8-A is a registration statement used to register a class of securities under Section 12(b) or Section 12(g) of the Securities Exchange Act of 1934 (“Exchange Act”). Section 12(a) of the Exchange Act makes it unlawful for any member, broker, or dealer to effect any transaction in any security (other than an exempted security) on a national securities exchange unless such security has been registered under the Exchange Act. Exchange Act Section 12(b) establishes the registration procedures. Section 12(g) of the Exchange Act requires an issuer that is not a bank or bank holding company to register a class of equity securities (other than exempted securities) within 120 days after its fiscal year end if, on the last day of its fiscal year, the issuer has total assets of more than \$10 million and such class of equity securities is “held of record” by either (i) 2,000 persons, or (ii) 500 persons who are not accredited investors. An issuer that is a bank or a bank holding company, must register a class of equity securities (other than exempted securities) within 120 days after the last day of its first fiscal year ended after the effective date of the JOBS Act if, on the last day of its fiscal year, the issuer has total assets of more than \$10 million and such class of equity securities is “held of record” by 2,000 or more persons. The form requires disclosure of information concerning the class of securities being registered (such as dividend and voting rights in connection with common stock). This information may be provided by incorporation by reference to a comparable description contained in any other filing with the Commission.

Form 8-A is the special form for the registration of additional classes or series of securities by an issuer that is required to file reports pursuant to Section 13 or 15(d) of the Exchange Act. Form 8-A does not require as detailed disclosure as Form 10 concerning the issuer’s business because the use of Form 8-A by an issuer presupposes that more detailed information is or will be available through periodic reports pursuant to Section 13 or 15(d). The form requires disclosure of information concerning the particular class of securities being registered (such as dividend and voting rights in connection with common stock). This information may be provided by incorporation by reference to a comparable description contained in any other filing with the Commission. The Commission believes that this information is essential to a determination by an investor of the merits of the security. Form 8-A is used by an issuer to register a class of securities under the Exchange Act at the same time it is registering the securities under the Securities Act. By extending Section 12’s registration and related disclosure requirements in this manner Congress reaffirmed the importance of disclosure by issuers to the protection of investors.

2. Purpose and Use of the Information Collection

The information provided by Form 8-A is reproduced by private contractors directly from the Commission's public files. The Commission provides this information to security holders, investors, brokers, dealers, investment banking firms, professional securities analysts and others in evaluating securities and making investment and voting decisions with respect to them. In addition, all investors benefit indirectly from the information filed on Form 8-A, as direct users effect transactions in securities on the basis of the current information included in such filings, thereby causing the market prices of the securities to reflect such information.

3. Consideration Given to Information Technology

Form 8-A is filed electronically using the Commission's Electronic Data Gathering, Analysis and Retrieval System (EDGAR).

4. Duplication of Information

The Commission is involved in an ongoing program designed to integrate the disclosure requirements of the Securities Act with the disclosure requirements of the Exchange Act.

5. Reducing the Burden on Small Entities

Small issuers exempt from registration are not subject to Form 8-A requirements. This includes the majority of small businesses.

6. Consequences of Not Conducting Collection

The legislative intent for this information collection could not be met by fewer collections. The protection of investors mandated by the Federal securities laws requires that issuers of securities to be registered on national securities exchanges and of certain other public-traded securities disclose basis information about their securities to be registered in order that potential investors may determine the merits thereof.

7. Special Circumstances

There are no special circumstances at this time.

8. Consultations with Persons Outside the Agency

Form 8-A was proposed for public comment. No comments were received for this request during the 60 day comment period prior to OMB's review of this submission.

9. Payment or Gift to Respondents

Not Applicable.

10. Confidentiality

Form 8-A is a public document.

11. Sensitive Questions

No information of a sensitive nature is required under this collection of information. The information collection collects basic Personally Identifiable Information (PII) 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 8-A takes approximately 3 hours to prepare and is filed by 946 respondents for a total of 2,838 burden hours. We believe Form 8-A would be prepared by the company. The estimated burden hours are made solely for the purposes of the Paperwork Reduction Act.

13. Estimate of Total Annualized Cost Burden

There is no annual cost burden.

14. Costs to Federal Government

The estimated cost to the federal government is \$1,000 to process Form 8-A.

15. Reason for Change in Burden

The decrease of 672 burden hours is due to an adjustment. The decrease in burden hours is due to a decrease in the number of Form 8-A filings filed with the Commission.

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.