

MEMORANDUM

TO: Evan C. Skoot
Office of Information and Regulatory Affairs
Office of Management and Budget

FROM: David L. Bottom
Office of Information Technology
Securities and Exchange Commission

RE: Emergency Consideration for or Adopting Release 33-10726

The Division of Corporation Finance is requesting emergency consideration for Form S-3 (3235-0073) and Form F-3 (3235-0256) in connection with Adopting Release 33-10762 because these information collections were not included in Proposed Release 33-10526.

The Commission initially estimated that the collection of information burdens for Forms S-3 and F-3 would be imposed through the forms that are incorporated by reference into Forms S-3 and F-3. After further consideration of the amendments during the final rule stage, the Commission has determined that collection burdens for Forms S-3 and F-3 should be included in those forms.

Thank you for considering this request.