

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

OMB APPROVAL	
OMB Number:	3235-0336
Expires:	October 31, 2013
Estimated average burden hours per response...	1312.9

**FORM N-14**

**REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933**

Pre-Effective Amendment No. \_\_\_\_\_  Post-Effective Amendment No. \_\_\_\_\_

(Check appropriate box or boxes)

Exact Name of Registrant as Specified in Charter:	Area Code and Telephone Number:
Address of Principal Executive Offices: (Number, Street, City, State, Zip Code)	
Name and Address of Agent for Service:	Approximate Date of Proposed Public Offering:
(Number and Street) (City) (State) (Zip Code)	

Calculation of Registration Fee under the Securities Act of 1933:

Title of Securities Being Registered	Amount Being Registered	Proposed Maximum Offering Price per Unit	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee

[If the registration statement is filed pursuant to Rule 488, include the following information:]

It is proposed that this filing will become effective on _____ pursuant to Rule 488. (date)
--

**Instruction**

Registrants relying on Section 24(f) of the Investment Company Act of 1940, which permits registration of an indefinite number of securities, need not include the Securities Act registration fee table, but must provide the Title of Securities Being Registered and state that no filing fee is due because of reliance on Section 24(f).

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## GENERAL INSTRUCTIONS

### A. Who May Use Form N-14

Form N-14 may be used by all management investment companies registered under the Investment Company Act of 1940 (“1940 Act” or “Investment Company Act”) and business development companies as defined by Section 2(a)(48) of the 1940 Act to register under the Securities Act of 1933 (“1933 Act” or “Securities Act”) securities to be issued in (1) a transaction of the type specified in Securities Act Rule 145(a) [17 CFR 230.145(a)]; (2) a merger in which a vote or consent of the security holders of the company being acquired is not required pursuant to applicable state law; (3) an exchange offer for securities of the issuer or another person; (4) a public reoffering or resale of any securities acquired in an offering registered on Form N-14; or (5) two or more of the transactions listed in (1) through (4) registered on one registration statement.

### B. Registration Fee

Section 6(b) of the 1933 Act and Rule 457 [17 CFR 230.457] thereunder set forth the fee requirements under the 1933 Act. Registrants relying on Section 24(f) of the 1940 Act, which permits registration of an indefinite number of shares, are directed to Rule 24f-2 under the 1940 Act [17 CFR 270.24f-2] regarding payment of the registration fee. If, contemporaneous with a filing on Form N-14, an open-end management company is offering its securities to the public by means of a current prospectus under an effective registration statement, the prospectus included in a registration statement filed on Form N-14 may be used, under Rule 429(a) [17 CFR 230.429(a)], in connection with the securities covered by the earlier registration statement.

### C. Application of Securities Act Rules

Attention is directed to the General Rules and Regulations under the 1933 Act, particularly Regulation C [17 CFR 230.400 *et seq.*]. That regulation contains general requirements regarding the preparation and filing of registration statements.

### D. Application of Exchange Act Rules

1. If the registrant or any other person which is a party to the transaction submits a proposal to its security holders entitled to vote on, or consent to, the transaction in which the securities being registered are to be issued, and that person’s submission to its security holders is subject to (i) Regulation 14A [17 CFR 240.14a-1 through 14c-101] or 14C [17 CFR 240.14c-1 through 14c-101] under the Securities Exchange Act of 1934 (“1934 Act” or “Exchange Act”) or (ii) the proxy rules under Section 20 of the Investment Company Act [17 CFR 270.20a-1 through 20a-3], then the provisions of those regulations shall apply in all respects to the submission, except that the prospectus, which may be in the form of a proxy or information statement, shall contain the information required by this Form in lieu of that required by (i) Schedule 14A [17 CFR 240.14a-101] or 14C [17 CFR 240.14c-101] of Regulation 14A or 14C and (ii) the proxy rules under Section 20 of the Investment Company Act [17 CFR 270.20a-1 through 20a-3]. It should be noted, however, that if a separate proposal subject to those proxy requirements (for example, with respect to action to be taken on the election of directors or on an investment advisory contract), is submitted to security holders, the submission also must comply with the relevant information requirements of Schedule 14A [17 CFR 240.14a-101] or Schedule 14C [17 CFR 240.14c-101] of Regulation 14A or 14C and the Investment Company Act proxy rules (17 CFR 270.20a-1 through 20a-3). Copies of the preliminary and definitive proxy or information statement, form of proxy or other material filed as part of the registration statement shall be deemed filed pursuant to the requirements of those regulations. All other soliciting material shall be filed in accordance with that regulation.
2. If the proxy or information material sent to security holders is not subject to Regulation 14A or 14C, it shall be filed as a part of the registration statement at the time the statement is filed or as an amendment thereto before the material is used.

### E. Documents Comprising Registration Statement

A registration statement or an amendment to it filed under the 1933 Act shall consist of the facing sheet of the Form, Part A, Part B, Part C, required signatures, and all other documents which are required or which the registrant elects to file as a part of the registration statement.

### F. Preparation of the Registration Statement

Instructions for completing Form N-14 are divided into three parts. Part A pertains to information that must be in the prospectus required by Section 10(a) of the Securities Act of 1933. Part B pertains to information that must be in the Statement of Additional Information. Part C pertains to other information that is required to be in the registration statement.

## **Part A: The Prospectus**

The purpose of the prospectus is to provide essential information about the registrant and the transaction in a way that will assist investors in making informed decisions about whether to purchase the securities being offered. Because investors who rely on the prospectus may not be sophisticated in legal or financial matters, care should be taken that the information in the prospectus is set forth in a clear, concise, and understandable manner. Extensive use of technical or legal terminology or complex language and the inclusion of excessive detail may make the prospectus difficult for many investors to understand and may, therefore, detract from its usefulness. Accordingly, registrants should adhere to the following guidelines in responding to the items in Part A:

1. Responses to these items, particularly those that call for a brief description, should be as simple and direct as possible and should include only information needed to understand the fundamental characteristics of the registrant. Brevity is particularly important in describing practices or aspects of the registrant's operations that do not differ materially from those of other investment companies.
2. Descriptions of practices that are necessitated or otherwise affected by legal requirements should generally not include detailed discussions of the law.
3. Responses to those items that use terms such as "list" or "identify" should include only a minimum explanation of the matters being listed or identified.
4. The so-called President's Letter, which provides a summary of the proposed transaction, may be used as the initial or introductory document to the Part A prospectus.

## **Part B: Statement of Additional Information**

Part B of the Registration Statement consists of additional information about the registrant and the company being acquired and certain financial information that the Commission has concluded is not necessary or appropriate in the public interest or for the protection of investors to require in the prospectus, if the registrant complies with certain conditions.

The Statement of Additional Information or information in response to Item 6 of Form N-14 need not be included in the prospectus or accompany it when sent to shareholders provided that: (1) the prospectus is sent (by first class mail or any other means designed to assure reasonably prompt delivery) or given to prospective investors at least 20 business days prior to (a) the date on which the meeting of security holders is held or (b) if no meeting is held, the earlier of the date of the vote, consent or authorization, the date the transaction is consummated or the date the securities are purchased, or (c) in the case of an exchange offer subject to the tender offer rules, the scheduled expiration date of the offer; (2) the cover page of the prospectus (or proxy statement in the case of a prospectus in the form of a proxy statement) states that the Statement of Additional Information is available upon oral or written request and without charge (if the registrant has a toll-free telephone number for use by prospective investors that number must be provided); in addition, a self-addressed card for requesting the Statement of Additional Information must also accompany the prospectus unless the toll-free telephone number is provided, and; (3) if a request for the Statement of Additional Information is received by the registrant, the statement must be sent within one business day of receipt of the request and must be sent by first class mail or other means designed to ensure equally prompt delivery.

The statutory provisions relating to the dating of the prospectus apply equally to the dating of the Statement of Additional Information for purposes of Rule 423 under the 1933 Act [17 CFR 230.423]. Furthermore, the Statement of Additional Information should be made available to investors as of the same time that the prospectus becomes available for purposes of Rule 430 under the 1933 Act [17 CFR 230.430].

## **G. Incorporation by Reference and Delivery of Prospectuses or Reports Filed with the Commission**

If any party to a transaction registered on Form N-14 is registered under the 1940 Act and has a current prospectus which meets the requirements of Section 10(a)(3) of the 1933 Act or is current in its reports filed pursuant to Section 30(d) of the 1940 Act, the registrant may, if it so elects, incorporate by reference the prospectus, the corresponding Statement of Additional Information, or reports, or any information in the prospectus, the corresponding Statement of Additional Information, or reports, which satisfies the disclosure required by Items 5, 6, and 11 through 14 of this Form. If the registrant elects to incorporate information by reference into the prospectus, a copy of each document from which information is incorporated by reference must accompany the registration statement filed with the Commission and the prospectus. Notwithstanding the foregoing the registrant may, at its discretion, incorporate any or all of the Statement of Additional Information into the prospectus delivered to investors, without delivering the Statement with the prospectus, so long as the Statement is available to investors as provided in General Instruction F. The registrant also may incorporate by reference into the prospectus information about the company being acquired without delivering the information

with the prospectus under certain conditions pursuant to Item 6 of Form N-14, and in accordance with the requirements of Instruction F.

If the registrant elects to incorporate information by reference into the Statement of Additional Information, a copy of each document from which information is incorporated by reference must accompany the registration statement filed with the Commission and the Statement of Additional Information sent to shareholders.

Attention is directed to Rule 411 under the 1933 Act [17 CFR 230.411] regarding the need to clearly identify in the prospectus what information is incorporated by reference.

## **PART A: INFORMATION REQUIRED IN THE PROSPECTUS**

### **Item 1. Beginning of Registration Statement and Outside Front Cover Page of Prospectus**

- (a) The facing page of the registration statement shall contain the cross-reference sheet required by Rule 481(a) [17 CFR 230.481(a)].
- (b) The outside front cover page of the prospectus shall contain the following information:
  - (1) the registrant's name, the address (including zip code) and telephone number (including area code) of its principal executive offices and, where applicable, its sponsor's name;
  - (2) an identification of the type of fund or separate account (as defined in Section 2(a)(37) of the 1940 Act) or a brief description of the registrant's investment objectives;
  - (3) a statement summarizing the proposed transaction, naming the parties to it and giving the address (including zip code) and telephone number (including area code) of the principal executive offices of the company being acquired;
  - (4) a statement or statements that:
    - (i) the prospectus sets forth concisely the information about the registrant that a prospective investor ought to know before investing;
    - (ii) the prospectus should be retained for future reference; and
    - (iii) additional information about the registrant has been filed with the Commission and is available upon oral or written request and without charge. (This statement should include instructions about how to obtain the additional information and whether any of the Statement of Additional Information has been incorporated by reference into the prospectus);
  - (5) the date of the prospectus and date of any Statement of Additional Information;
  - (6) the statement required by Securities Act Rule 481(b)(1) [17 CFR 230.481(b)(1)]; and
  - (7) such other information as required by rules of the Commission or of any other governmental authority having jurisdiction over the registrant or the issuance of its securities.
- (c) The cover page may include other information, but that additional information must not, either by its nature, quantity, or manner of presentation, impede understanding of required information.

### **Item 2. Beginning and Outside Back Cover Page of Prospectus**

The following information, to the extent applicable, shall appear on the front or on the outside back cover page of the prospectus:

- (a) the name of any national securities exchange on which the registrant's securities are listed and a statement that reports, proxy material and other information concerning the registrant can be inspected at the exchanges;
- (b) the table of contents required by Rule 481(c) [17 CFR 230.481(c)].

**Item 3. Fee Table, Synopsis Information, and Risk Factors**

- (a) Include a table showing the current fees for the registrant and the company being acquired and pro forma fees, if different, for the registrant after giving effect to the transaction using the format prescribed in the appropriate registration statement form under the 1940 Act (for open-end management investment companies, Item 3 of Form N-1A; for closed-end management investment companies, Item 3 of Form N-2; and for separate accounts that offer variable annuity contracts, Item 3 of Form N-3).
- (b) The registrant shall include at the beginning of the prospectus a synopsis of the information contained in the prospectus. The synopsis shall be a clear and concise discussion of the key features of the transaction, of the registrant, and of the company being acquired. As to the registrant and company being acquired compare: (1) investment objectives and policies; (2) distribution and purchase procedures and exchange rights; (3) redemption procedures; and (4) any other significant considerations. Highlight differences. Discuss the primary federal tax and other consequences of the proposed transaction to the security holders.
- (c) Immediately after the synopsis, briefly discuss the principal risk factors of investing in the registrant. Briefly compare these risks with those associated with an investment in the company being acquired. If the registrant is a closed-end investment company, briefly describe any restrictions on the registrant's present or, if applicable, future ability to pay dividends with respect to any class of securities.

**Item 4. Information About The Transaction**

- (a) Outline the material features of the proposed transaction, including:
  - (1) a brief summary of the terms of the acquisition agreement;
  - (2) a description of the securities to be issued;
  - (3) the reasons the registrant and the company being acquired are proposing the transaction;
  - (4) the federal income tax consequences, if any, to the security holders of both parties, including appropriate references to Internal Revenue Code sections; and
  - (5) a description of any material differences between the rights of security holders of the company being acquired and the rights of security holders of the registrant.
- (b) Furnish a tabulation in columnar form showing the existing and the pro forma capitalization.

**Item 5. Information About the Registrant**

Provide the following information, to the extent applicable, about the registrant:

- (a) if the registrant is an open-end management investment company, furnish the information required by Items 2 through 8, 9(a), 9(b), and 10 through 13 of Form N-1A under the 1940 Act;
- (b) if the registrant is a closed-end management investment company, furnish the information required by Items 4, 8.1, 8.2, 8.4, 8.5, 8.6, 9, 10, 11, and 12 of Form N-2 under the 1940 Act;
- (c) if the registrant is a separate account (as defined in Section 2(a)(37) of the 1940 Act) offering variable annuity contracts which are registered under the 1940 Act, furnish the information required by Items 2, 4(a) through (c), and 5 through 14 of Form N-3 under the 1940 Act;
- (d) if the registrant is a small business investment company registered under the 1940 Act, furnish the information required by Items 1 through 7, 9 through 13, 15(a), 16, 19, 20, and 21 of Form N-5 under the 1940 Act;
- (e) a statement that the registrant is subject to the informational requirements of the Exchange Act and in accordance therewith files reports and other information with the Securities and Exchange Commission; and

- (f) a statement that proxy material, reports (and where registrant is subject to Regulation 14A or 14C of the Exchange Act, proxy and information statements) and other information filed by the registrant can be inspected and copied at the public reference facilities maintained by the Commission in Washington, D.C., and at certain of its Regional Offices, stating the current address of each facility [see 17 CFR 200.11(b) and 200.80(c)(1)], and that copies of such material can be obtained from the Public Reference Branch, Office of Consumer Affairs and Information Services, Securities and Exchange Commission, Washington, D.C. 20549 at prescribed rates.

**Item 6. Information About the Company Being Acquired**

Information about the company being acquired shall be provided as follows:

- (a) if the company being acquired is a management investment company registered under the 1940 Act or a business development company as defined by Section 2(a)(48) of the 1940 Act:
  - (1) if the transaction will be submitted to the security holders of the registrant for approval or consent, furnish the information that would be required by Items 5 and 8 of this Form as if securities of the company being acquired were being registered;
  - (2) if the transaction will not be submitted to security holders of the registrant for approval or consent, furnish:
    - (i) the information that would be required by Items 5 and 8 of this Form as if securities of the company being acquired were being registered, or
    - (ii) provided the requirements of Instruction F are satisfied, include a statement that information about the company being acquired is incorporated by reference from the current prospectus of the company being acquired and is available upon request from the registrant without charge. (Provide a copy of the prospectus of the acquired company upon request in accordance with the requirements in Instruction F. If the company being acquired is registered on Form N-1A, Form N-2, Form N-3, or Form N-4 under the 1940 Act, in responding to requests under this Item, provide both a copy of the prospectus of the acquired company and the Statement of Additional Information with respect to that prospectus.)
- (b) in addition, if the company being acquired is registered under the 1940 Act and is required to file reports under Section 30 of that Act:
  - (1) state that reports and other information filed by the company being acquired can be inspected and copied at the public reference facilities maintained by the Commission in Washington, D.C., and state the current address of such facility, and that copies of such material can be obtained from the Public Reference Branch, Office of Consumer Affairs and Information Services, Securities and Exchange Commission, Washington, D.C. 20549 at prescribed rates; and
  - (2) name any national securities exchange on which the securities of the company being acquired are listed, and state that reports, proxy statements and other information concerning the company being acquired can be inspected at the exchange.
- (c) if the company being acquired is not registered under the 1940 Act but is subject to the reporting requirements of Section 13(a) or 15(d) of the 1934 Act, furnish the information that would be required by Item 17(a) of Form S-4 under the 1933 Act; and
- (d) if the company being acquired is not registered under the 1940 Act and is not subject to the reporting requirements of either Section 13(a) or 15(d) of the 1934 Act, furnish a brief description of: the business done by the company, including basic identifying information such as the date and form of its organization; its investment objectives and policies; and how the company is managed.

**Item 7. Voting Information**

- (a) If proxies are to be solicited, include, where applicable, the information called for by Items 2 and 4 of Schedule 14A [17 CFR 240.14a-101] of Regulation 14A under the 1934 Act.
- (b) If the transaction is an exchange offer or if proxies are not to be solicited, include, where applicable, the information called for by Item 2 of Schedule 14C [17 CFR 240.14c-101] under the 1934 Act, and state the date, time and place of the meeting of the

security holders, unless such information is otherwise disclosed in material furnished to security holders with the information statement.

(c) In addition to the information called for by paragraphs (a) and (b) above, include:

(1) the information called for by Item 3 of Schedule 14A [17 CFR 240.14a-101] of Regulation 14A under the 1934 Act;

*Instruction:* Also state that the exercise of such rights is subject to the “forward pricing” requirements of Rule 22c-1 under the 1940 Act [17 CFR 270.22c-1] and that the Rule supersedes contrary provisions of state law.

(2) the information called for by Item 21 of Schedule 14A [17 CFR 240.14a-101] of Regulation 14A under the 1934 Act about both the registrant and the company being acquired;

(3) the information called for by Items 6(a) and (b) of Schedule 14A [17 CFR 240.14a-101] of Regulation 14A under the 1934 Act about both the registrant and the company being acquired;

(4) with respect to both the registrant and the company being acquired:

(i) the name and address of each person who controls either party to the transaction and explain the effect of that control on the voting rights of other security holders. As to each control person, state the percentage of the voting securities owned or any other basis of control. If the control person is a company, give the state or other sovereign power under the laws of which it is organized. List all parents of the control person.

*Instruction:* For purposes of subparagraph (c)(4)(i), “control” shall mean (1) the beneficial ownership, either directly or through one or more controlled companies, of more than 25 percent of the voting securities of a company; (2) the acknowledgment or assertion by either the controlled or controlling party of the existence of control; or (3) an adjudication under Section 2(a)(9) of the 1940 Act [15 U.S.C. 80a-2(a)(9)], which has become final, that control exists.

(ii) the name, address and percentage of ownership of each person who owns of record or is known by either party to the transaction to own of record or beneficially 5 percent or more of any class of either party’s outstanding equity securities.

*Instructions:*

1. The percentages are to be calculated on the basis of the amount of securities outstanding.
2. Indicate, as far as practicable, the percentage of registrant’s shares to be owned by such persons upon consummation of the proposed transaction on the basis of present holdings and commitments.
3. If to the knowledge of either party to the transaction or any principal underwriter of their securities, 5 percent or more of any class of voting securities of either party are or will be held subject to any voting trust or other similar agreement, this fact must be disclosed.
4. Indicate whether the securities are owned both of record and beneficially, or of record only, or beneficially only, and show the respective percentage owned in each manner.

(iii) a statement of all equity securities of the registrant, owned by all officers, directors and members of the advisory board of the registrant as a group, without naming them. In any case where the amount owned by directors and officers as a group is less than 1 percent of the class, a statement to that effect is sufficient.

## **Item 8. Interest of Certain Persons and Experts**

(a) Describe briefly any material interest, direct or indirect, by security holdings or otherwise, of any affiliated person of the registrant in the proposed transaction.

*Instruction:* This Item shall not apply to any interest arising from the ownership of securities of the registrant where the security holder receives no extra or special benefit not shared on a pro rata basis by all other holders of the same class.



- (b) If any expert named in the registration statement as having prepared or certified any part thereof (or named as having prepared or certified a report or valuation for use in connection with the registration statement), or counsel for the registrant, underwriters or selling security holders named in the prospectus as having given an opinion upon the validity of the securities being registered or upon other legal matters in connection with the registration or offering of such securities, was employed for such purpose on a contingent basis, or at the time of such preparation, certification or opinion, or at any time thereafter through the date of effectiveness of the registration statement to which such preparation, certification, or opinion relates, had, or is to receive in connection with the offering, a substantial interest, direct or indirect, in the registrant or was connected with the registrant, managing underwriter (or any principal underwriter, if there are no managing underwriters), voting trustee, director, officer, or employee, furnish a brief statement of the nature of such contingent basis, interest, or connection.

- Instruction:*
1. The interest of an expert (other than an accountant) or counsel will not be deemed substantial and need not be disclosed if the interest, including the fair market value of all securities of the registrant owned, received and to be received, or subject to options, warrants or rights received or to be received by the expert or counsel does not exceed \$50,000. For purposes of this instruction, the term “expert” or counsel includes the firm, corporation, partnership or other entity, if any, by which the expert or counsel is employed or of which he is a member or of counsel to, and all attorneys in the case of counsel, and all nonclerical personnel in the case of named experts, participating in the matter on behalf of the firm, corporation, partnership or entity.
  2. Accountants providing a report on the financial statements, presented or incorporated by reference in the registration statement, should note Section 210.2-01 [17 CFR 210.2-01] of Regulation S-X for the Commission’s requirements regarding “Qualification of Accountants” which discusses disqualifying interests.

**Item 9. Additional Information Required for Reoffering by Persons Deemed to be Underwriters**

If any of the securities are to be reoffered to the public by any person who is deemed to be an underwriter thereof, furnish the following information in the prospectus, to the extent it is not already furnished therein:

- (a) the name of each security holder;
- (b) the nature of any position, office or other material relationship which the selling security holder has had within the past three years with the registrant or any of its predecessors or affiliated companies;
- (c) the amount of securities owned by the selling security holder prior to the offering, the amount to be offered for the security holder’s account, the amount and (if one percent or more) the percentage of the class to be owned by the security holder after completion of the offering; and
- (d) information about the transaction in which the securities were acquired and any material changes in the registrant’s affairs after the transaction.

**PART B: INFORMATION REQUIRED IN A STATEMENT OF ADDITIONAL INFORMATION**

**Item 10. Cover Page**

- (a) The outside cover page is required to contain the following information:
  - (i) the registrant’s name;
  - (ii) a statement or statements (A) that the Statement of Additional Information is not a prospectus; (B) that the Statement of Additional Information should be read in conjunction with the prospectus; and (C) from whom a copy of the prospectus may be obtained;
  - (iii) the date of the prospectus to which the Statement of Additional Information relates and any other identifying information; and
  - (iv) the date of the Statement of Additional Information.

- (b) The cover page may include other information, but care should be taken that such additional information does not, either by its nature, quantity, or manner of presentation, impede understanding of required information.

#### **Item 11. Table of Contents**

Set forth under appropriate captions (and sub-captions) a list of the contents of the Statement of Additional Information and, where useful, provide cross-references to related disclosure in the prospectus.

#### **Item 12. Additional Information about the Registrant**

- (a) If the registrant is an open-end management investment company, furnish the information required by Items 14 through 27 of Form N-1A under the 1940 Act or Items 15 through 23 of Form N-3, as applicable.
- (b) If the registrant is a closed-end management investment company, furnish the information required by Items 14 through 23, and Item 4.2 if the registrant is regulated as a business development company, of Form N-2 under the 1940 Act.
- (c) If the registrant is not an open-end management investment company, no specific information about the company need be included.

#### **Item 13. Additional Information about the Company Being Acquired**

If the transaction will be submitted to the security holders of the registrant for approval or consent:

- (a) If the company being acquired is an open-end management investment company, furnish the information required by Items 14 through 17 and 19 through 27 of Form N-1A under the 1940 Act or Items 15 through 23 of Form N-3, as applicable.
- (b) If the company being acquired is a closed-end management investment company, furnish the information required by Item 15 through 18 and Item 20 through 23 of Form N-2. If the company being acquired is regulated as a business development company, also furnish the information required by Items 4.2 and 8.6c (if applicable) of Form N-2.
- (c) If the company being acquired is not an open-end management investment company, no specific information about the company need be included.

#### **Item 14. Financial Statements**

The Statement of Additional Information shall contain the financial statements and schedules of the acquiring company and the company to be acquired required by Regulation S-X [17 CFR 210] for the periods specified in Article 3 of Regulation S-X [17 CFR 210.3-01 *et seq.*] except:

1. the following statements and schedules required by Regulation S-X may be omitted from Part B of the registration statement and included in Part C:
  - (i) the statements of any subsidiary which is not a majority-owned subsidiary; and
  - (ii) the following schedules in support of the most recent balance sheet: (A) columns C and D of Schedule III [17 CFR 210.12-14]; and (B) Schedule IV [17 CFR 210.12-03]; and
2. the pro forma financial statements required by Rule 11-01 of Regulation S-X [17 CFR 210.11-01] need not be prepared if the net asset value of the company being acquired does not exceed ten percent of the registrant's net asset value, both of which are measured as of a specified date within thirty days prior to the date of filing of this registration statement.

### **PART C: OTHER INFORMATION**

#### **Item 15. Indemnification**

State the general effect of any contract, arrangement or statute under which any director, officer, underwriter or affiliated person of the registrant is insured or indemnified in any manner against any liability which may be incurred in such capacity, other than insurance provided by any director, officer, affiliated person or underwriter for its own protection.

*Instruction:* In responding to this Item the registrant should take note of the provisions of Rules 461(c) [17 CFR 230.461] and 484 [17 CFR 230.484] under the 1933 Act and Sections 17(h) and (i) of the 1940 Act [15 U.S.C. 80a-17(h) and (i)].

## **Item 16. Exhibits**

Subject to the rules on incorporation by reference, give a list of all exhibits filed as part of the registration statement.

Exhibits:

- (1) copies of the charter of the registrant as now in effect;
- (2) copies of the existing bylaws or corresponding instruments of the registrant;
- (3) copies of any voting trust agreement affecting more than 5 percent of any class of equity securities of the registrant;
- (4) copies of the agreement of acquisition, reorganization, merger, liquidation and any amendments to it;
- (5) copies of all instruments defining the rights of holders of the securities being registered, including copies, where applicable, of the relevant portion of the articles of incorporation or by-laws of the registrant.
- (6) copies of all investment advisory contracts relating to the management of the assets of the registrant;
- (7) copies of each underwriting or distribution contract between the registrant and a principal underwriter, and specimens or copies of all agreements between principal underwriters and dealers;
- (8) copies of all bonus, profit sharing, pension or other similar contracts or arrangements wholly or partly for the benefit of directors or officers of the registrant in their capacity as such. Furnish a reasonably detailed description of any plan that is not set forth in a formal document;
- (9) copies of all custodian agreements and depository contracts under Section 17(f) of the 1940 Act [15 U.S.C. 80a-17(f)], for securities and similar investments of the registrant, including the schedule of remuneration;
- (10) copies of any plan entered into by registrant pursuant to Rule 12b-1 under the 1940 Act [17 CFR 270.12b-1] and any agreements with any person relating to implementation of the plan, and copies of any plan entered into by registrant pursuant to Rule 18f-3 under the 1940 Act [17 CFR 270.18f-3], any agreement with any person relating to implementation of the plan, any amendment to the plan, and a copy of the portion of the minutes of the meeting of the registrant's directors describing any action taken to revoke the plan;
- (11) an opinion and consent of counsel as to the legality of the securities being registered, indicating whether they will, when sold, be legally issued, fully paid and non-assessable;
- (12) an opinion, and consent to their use, of counsel or, in lieu of an opinion, a copy of the revenue ruling from the Internal Revenue Service, supporting the tax matters and consequences to shareholders discussed in the prospectus;
- (13) copies of all material contracts of the registrant not made in the ordinary course of business which are to be performed in whole or in part on or after the date of filing the registration statement;
- (14) copies of any other opinions, appraisals or rulings, and consents to their use relied on in preparing the registration statement and required by Section 7 of the 1933 Act [15 U.S.C. 77g];
- (15) all financial statements omitted pursuant to Item 14(a)(1);
- (16) manually signed copies of any power of attorney pursuant to which the name of any person has been signed to the registration statement; and
- (17) any additional exhibits which the registrant may wish to file.

*Instruction:* Subject to the rules on incorporation by reference, the exhibits shall be filed as part of the registration statement. Exhibits shall be appropriately lettered or numbered for convenient reference. Exhibits incorporated by reference may bear the designation given in a previous filing. Where exhibits are incorporated by reference, the reference shall be made in the list of exhibits required above.

**Item 17. Undertakings**

- (1) The undersigned registrant agrees that prior to any public reoffering of the securities registered through the use of a prospectus which is a part of this registration statement by any person or party who is deemed to be an underwriter within the meaning of Rule 145(c) of the Securities Act [17 CFR 230.145c], the reoffering prospectus will contain the information called for by the applicable registration form for the reofferings by persons who may be deemed underwriters, in addition to the information called for by the other items of the applicable form.
- (2) The undersigned registrant agrees that every prospectus that is filed under paragraph (1) above will be filed as a part of an amendment to the registration statement and will not be used until the amendment is effective, and that, in determining any liability under the 1933 Act, each post-effective amendment shall be deemed to be a new registration statement for the securities offered therein, and the offering of the securities at that time shall be deemed to be the initial bona fide offering of them.

**SIGNATURES**

As required by the Securities Act of 1933, this registration statement has been signed on behalf of the registrant, in the City of

\_\_\_\_\_ and State of \_\_\_\_\_, on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Registrant

By: \_\_\_\_\_  
(Signature and Title)

As required by the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date