

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 OMB 3235-0065 and OMB 3235-0073

The Division of Corporation Finance is requesting emergency consideration for OMB 3235-0065 (Form S-1) and OMB 3235-0073 (Form S-3) in connection with Adopting Release 33-10771/IC-33836.

The Commission did not originally propose amendments to Form S-1 and Form S-3. After considering public comments submitted in response to a request for comment in the Proposing Release 33-10619/IC - 33427, the Commission included amendments to these forms in the Adopting Release. In doing so, the Commission determined that re-proposing amendments to these forms was unnecessary before adopting these amendments, in view of the scope of the request for comment in the Proposing Release and the nature and scope of the amendments to these forms.

SEC included the justification for the emergency request, as well as the comment letters supporting the justification with the PRA submissions for Form S-1 (3235-0065) and Form S-3 (3235-0073). Again, the information collections were added at the request of public comments to the Proposing Release 33-10619/IC -33427.

Thank you for considering this request.