

**THIS IS THE CRUX.**  
 140-10 (Reg 3)

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*2-26-79  
 [unclear]*

REGULATION 2  
 UNDER THE  
 SECURITIES ACT OF 1933  
 AND THE  
 SECURITIES EXCHANGE ACT OF 1934  
 RULES AND REGULATIONS  
 CONCERNING THE PREPARATION FORM AND CONTENT  
 OF  
 FINANCIAL STATEMENTS

*Both Acts!  
 As a result  
 The forms of both  
 Acts are  
 covered by this  
 set of rules  
 which is simple for the SEC.  
 but more difficult for  
 Registrants & Accountants*

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6. Forms for particular schedules

*For example  
 In addition to the  
 special schedules required for  
 investment Cos (A) none of  
 the "General" Schedules are  
 required.*

*General pp 32-48  
 Ins. Co pp 49-52  
 Ins. Co pp 53-61  
 Banks p 62*

NOTE: Attention is directed to the General Rules and Regulations under the Securities Act of 1933 and the Securities Exchange Act of 1934 which contain certain rules of general nature applicable to this Regulation. In particular, attention is directed to the definitions of terms and the rules as to the formal requirements and contents of statements and reports.