SEC Requires Hyperlinks to Exhibits in Company Filings

Date: 03/13/17

In March 2017, the Securities and Exchange Commission ("SEC") adopted rule and form amendments that apply to registrants that file registration statements and reports subject to the exhibit requirements under Item 601 of Regulation S-K, or that file Forms F-10 or 20-F, requiring all such filings (i) to include a hyperlink of each exhibit listed in the exhibit index and (ii) to be submitted in HyperText Markup Language ("HTML") format. For "accelerated filers" and "large accelerated filers" the rules will apply to filings submitted on or after September 1, 2017. Other registrants that submit filings in ASCII have until September 1, 2018 to comply with the rules.

Attorney

- Charles A. Gilman