

(II) A DESCRIPTION OF ANY PENDING LITIGATION OR PROCEEDING TO WHICH THE ISSUER IS A PARTY AND WHICH MATERIALLY AFFECTS ITS BUSINESS OR ASSETS, INCLUDING ANY SUCH LITIGATION OR PROCEEDING KNOWN TO BE CONTEMPLATED BY GOVERNMENTAL AUTHORITIES;

(12) THREE COPIES OF THE PROSPECTUS REQUIRED BY SUBSECTION (D) OF THIS SECTION, TOGETHER WITH A COPY OF ANY OTHER PROSPECTUS, PAMPHLET, CIRCULAR, FORM LETTER, ADVERTISEMENT, OR OTHER SALES LITERATURE INTENDED AS OF THE EFFECTIVE DATE TO BE USED IN CONNECTION WITH THE OFFERING;

(13) (I) A SPECIMEN OR COPY OF THE SECURITY BEING REGISTERED;

(II) A COPY OF THE ISSUER'S ARTICLES OF INCORPORATION AND BYLAWS OR THEIR SUBSTANTIAL EQUIVALENTS, AS CURRENTLY IN EFFECT; AND

(III) A COPY OF ANY INDENTURE OR OTHER INSTRUMENT COVERING THE SECURITY TO BE REGISTERED;

(14) A SIGNED OR CONFORMED COPY OF AN OPINION OF COUNSEL AS TO THE LEGALITY OF THE SECURITY BEING REGISTERED, WITH AN ENGLISH TRANSLATION IF IT IS IN A FOREIGN LANGUAGE, WHICH SHALL STATE WHETHER THE SECURITY WHEN SOLD WILL BE LEGALLY ISSUED, FULLY PAID AND NONASSESSABLE, AND, IF A DEBT SECURITY, A BINDING OBLIGATION OF THE ISSUER;

(15) THE WRITTEN CONSENT OF ANY ACCOUNTANT, ENGINEER, APPRAISER, OR OTHER PERSON WHOSE PROFESSION GIVES AUTHORITY TO A STATEMENT MADE BY HIM, IF ANY SUCH PERSON IS NAMED AS HAVING PREPARED OR CERTIFIED A REPORT OR VALUATION, OTHER THAN A PUBLIC AND OFFICIAL DOCUMENT OR STATEMENT, WHICH IS USED IN CONNECTION WITH THE REGISTRATION STATEMENT;

(16) (I) A BALANCE SHEET OF THE ISSUER AS OF A DATE WITHIN FOUR MONTHS BEFORE THE FILING OF THE REGISTRATION STATEMENT;

(II) A PROFIT AND LOSS STATEMENT AND ANALYSIS OF SURPLUS FOR EACH OF THE THREE FISCAL YEARS PRECEDING THE DATE OF THE BALANCE SHEET AND FOR ANY PERIOD BETWEEN THE CLOSE OF THE LAST FISCAL YEAR AND THE DATE OF THE BALANCE SHEET, OR FOR THE PERIOD OF THE EXISTENCE OF THE ISSUER AND ANY PREDECESSOR IF LESS THAN THREE YEARS; AND

(III) IF ANY PART OF THE PROCEEDS OF THE OFFERING IS TO BE APPLIED TO THE PURCHASE OF ANY BUSINESS, THE SAME FINANCIAL STATEMENTS WHICH WOULD BE REQUIRED IF THAT BUSINESS WERE THE REGISTRANT; AND