

Regulation S-X - under the Securities Act of 1933, Securities Exchange Act of 1934, Public Utility Holding Company Act of 1935 and Investment Company Act of 1940, form and content of financial statements, as in effect Oct. 14, 1970.

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Notes: On cover: Regulations S-X; form and content of financial
statements ...
This edition was published in 1971

Tags: #15 #U.S. #Code #§ #781

Final Rule: Asset

In particular, commenters suggested that the starting point could be different depending on whether the transaction involved an amortizing asset pool, such as residential mortgages, or a revolving asset



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master trust, such as a credit card master trust. Commission Guidance and Rules to Trading in Security Future Products 8107 June 21, 2002.

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For year three and subsequent years, the deadline will be reduced to 60 days. We continue to believe that emphasis on certain core principles is appropriate for these purposes, such as that the securities are primarily backed by a pool of assets, that there is a discrete pool with a general absence of active pool management, and an emphasis on the self-liquidating nature of pool assets that by their own terms convert into cash. We are not including a reference to underwriters in this disclosure item, including the proposed example of material credit arrangements relating to the pool assets provided by an underwriter, because existing Item 508 of Regulation S-K already requires disclosure of material relationships with such parties.

15 U.S. Code § 781

For leases, metrics could include credit losses and residual losses. We believe that the revisions will promote direct, uniform and more widespread dissemination of timely information to investors and the markets and further the purposes of short-form registration under the Securities Act.

The Laws That Govern the Securities Industry

. In some instances, a third approach might be more appropriate.

Federal :: Internal Control Over Financial Reporting in Exchange Act Periodic Reports of Non

Our definition of servicer is a principles-based definition for any entity that performs any one or more of the servicing functions. The Form 10-K for the fiscal year ending December 31, 2004 will have a 60-day deadline and will be due by March 1, 2005. Legal Proceedings In lieu of Item 103 of Regulation S-K, we are adopting, substantially as proposed, a more tailored disclosure item for material legal proceedings with respect to asset-backed securities.

Regulation S X Under The Securities Act Of 1933 The Securities Exchange Act Of 1934 The Public Utility Holding Company Act Of 1935 And The Investment Company Act Of 1940

The , referred to in subsec. For asset-backed securities in particular, commenters representing investors have expressed a clear preference for required Exchange Act reporting, regardless of whether the issuer also elects to provide the information voluntarily. Such information is to be presented at a minimum by number of accounts and dollar amount.

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