



Current Reports on Form 8-K

Current through October 1, 2011

All items required to be filed within four business days after triggering event, except as otherwise noted. Staff interpretations are available at <http://www.sec.gov/divisions/corpfin/guidance/8-kinterp.htm>.

Item No.	Triggering Event	Disclosure Requirements	Other Information
1.01*	Entry into a Material Definitive Agreement or Material Amendment to a Material Agreement	<p>Requires disclosure regarding any (i) material definitive agreement entered into by a company other than in the ordinary course of business, and (ii) any material amendment to a material agreement.</p> <p>The disclosure requirements include the execution or amendment date, the parties, any material relationship between the parties and a brief description of the material terms of the agreement.</p>	<p>The definition of "material definitive agreement" parallels the exhibit requirement for periodic reports. The agreement or amendment need not be filed as an exhibit to the Form 8-K, although the agreement or amendment will need to be filed with the next Form 10-Q or Form 10-K. Compensation arrangements are covered by Item 5.02. Additional disclosure is required with respect to asset-backed securities.</p>
1.02*	Termination of a Material Definitive Agreement	<p>Requires disclosure if a material definitive agreement not made in the ordinary course of business is (i) terminated, other than by expiration of the agreement on a stated termination date or as a result of all parties completing their obligations under such agreement, and (ii) such termination of the agreement is material to the company.</p> <p>The disclosure requirements include the termination date, the parties, any material relationship between the parties, a brief description of the material terms of the agreement and the circumstances surrounding the termination, and any material early termination penalties.</p>	<p>Disclosure is required if the company has received a notice of termination pursuant to the terms of the agreement even if the company believes that the agreement has not been terminated. However, disclosure is not triggered merely by negotiations regarding termination. Additional disclosure is required with respect to asset-backed securities.</p>
1.03	Bankruptcy or Receivership	<p>If a receiver or similar officer has been appointed under the Bankruptcy Code or any other state or federal law, identify the proceeding and the court, and disclose the date that the court assumed jurisdiction and the identity of the receiver.</p> <p>If an order confirming a plan of reorganization or liquidation has been entered by a court or other governmental authority, identify the proceeding and the court and disclose the date the order was entered, a summary of the features of the plan, the number of shares issued and outstanding, the number of shares reserved for future issuance in respect of claims allowed under the plan and the total of such shares, and information as to the assets and liabilities of the company as of the date the order confirming the plan was entered. File a copy of the plan as an exhibit.</p>	<p>Additional disclosure is required with respect to asset-backed securities.</p>

* Limited safe harbor in connection with 10b-5 liability and Form S-3 eligibility applies to this item.

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Not applicable to asset-backed issuers.

Item No.	Triggering Event	Disclosure Requirements	Other Information
2.01#	Completion of Acquisition or Disposition of Assets	<p><u>Upon completion</u> of the acquisition or disposition of a "significant" amount of assets other than in the ordinary course of business, disclose the date of the transaction, describe the assets involved, identify the person from whom the assets were acquired or to whom they were sold and the nature of any material relationship between such person and the company (or any of its affiliates), or any director or officer of the company or any associate of such director or officer. Also disclose the nature and amount of consideration given or received and, if the transaction being reported is an acquisition and a material relationship exists, information regarding the source of funds used in the acquisition. Historical and pro forma financial statements and the acquisition or disposition agreement will also need to be filed as exhibits with respect to any transaction disclosed under this item.</p>	<p>No information is required regarding transactions between the company and a wholly owned subsidiary or between wholly owned subsidiaries of the company. "Significance" is defined as more than 10% of the company's consolidated total assets, or if the transaction involved a "business" that is "significant," as those terms are defined in Rule 11-01 of Regulation S-X. Although completion of the transaction triggers disclosure under this item, the SEC notes that disclosure of the execution of the transaction agreement may be required under Item 1.01. Form 10 information is required from shell companies.</p>
2.02#	Results of Operations and Financial Condition	<p>Requires disclosure of public announcements disclosing material non-public information regarding results of operations or financial condition for a completed quarter or year. Company must identify the announcement and include the text of the announcement as an exhibit.</p>	<p>Information disclosed under this item is considered "furnished" rather than "filed." The rule contains an exception for material non-public information that is disclosed orally, telephonically, by Webcast or similar means if the disclosure is within 48 hours of a related written announcement previously furnished on Form 8-K, the presentation is broadly accessible to the public, the financial and statistical information is available on the company's website along with information on any non-GAAP financial measures required by applicable rules, and the presentation was announced by widely disseminated press release that included instructions on accessing the presentation and the website information.</p>
2.03*#	Creation of a Direct Financial Obligation or an Obligation Under an Off-Balance Sheet Arrangement of a Registrant	<p>Requires disclosure if the company becomes (i) obligated under a direct financial obligation that is material to the company, or (ii) directly or contingently liable for a material obligation arising out of an off-balance sheet arrangement. The disclosure requirements include the date and amount of the obligation and a brief description of the transaction, a description of certain material terms, and, in the case of (ii), the maximum potential amount of payments the company could be required to make.</p>	<p>Disclosure is triggered by execution of a definitive agreement or, if there is no written agreement, the closing or settlement. If the arrangement gives rise to multiple transactions (such as a revolving credit arrangement), subsequent disclosures may be required. If the obligation is a security registered under the Securities Act of 1933, a Form 8-K is not required as long as the prospectus includes the information required under Form 8-K and the prospectus is filed within the time period required by Securities Act Rule 424. Disclosure may be required for off balance sheet arrangements even if the registrant is not a party to the arrangement creating the obligation.</p>
2.04*	Triggering Events That Accelerate or Increase a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement	<p>Disclosure is required if an event causing the increase or acceleration of a direct financial obligation of the company occurs and the consequences of the event are material to the company. Disclosure is also required if an event occurs causing the company's obligation under an off-balance sheet arrangement to increase or be accelerated, or causing a company's contingent obligation under an off-balance sheet arrangement to become a direct financial obligation of the company, and the consequences of such event are material to the company.</p> <p>In either case, the disclosure requirements include the date and a brief description of agreement and the event, the amount of the obligation (as increased, if applicable), and any other material obligation that may arise as a result of the triggering event.</p>	<p>No disclosure is required until the triggering event has actually occurred pursuant to the terms of the relevant agreement, including any conditions to the acceleration (other than the passage of time), such as notice. Disclosure is required if any notice required under the relevant agreement as a condition to the acceleration has been given, even if the company believes that no triggering event has occurred. If such a disagreement exists, it should be noted in the Form 8-K. Additional disclosure is required with respect to asset-backed securities.</p>

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Item No.	Triggering Event	Disclosure Requirements	Other Information
2.05*#	Costs Associated with Exit or Disposal Activities	<p>Disclosure is triggered by a commitment, made by the board of directors, a committee of the board or an authorized officer, to an exit or disposal plan or if the company otherwise disposes of a long-lived asset or terminates employees under a plan of termination, under which material charges will be incurred under generally accepted accounting principles.</p> <p>The disclosure must include the date of the commitment, a description of the course of action, the expected completion date, an estimate of the total amount of each type of associated cost and the aggregate expected cost, and an estimate of the amount of the charge that will result in cash expenditures.</p>	If the company is unable to provide the required estimates at the time of filing, the rule permits filing without the estimates and providing the estimates by amendment to the Form 8-K when they become available.
2.06*#	Material Impairments	<p>Disclosure is required when the board of directors, a committee of the board or an authorized officer concludes that a material charge for impairment to one or more of its assets, such as securities or goodwill, is required under generally accepted accounting principles. The disclosure must include the date of the determination, an estimate of the amount of the charge and an estimate of the amount of the charge that will result in cash expenditures.</p>	If the company is unable to provide one or both of the estimates at the time of filing, the form should be filed without the information and amended when the estimates are available. No Form 8-K is required if the conclusion is made in connection with the preparation, review or audit of financial statements at the end of a quarter or year and the conclusion is disclosed in the company's periodic report for that period.
3.01#	Notice of Delisting or Failure to Satisfy a Continued Listing Rule or Standard; Transfer of Listing	<p>Disclosure is required when the company receives notice from the national securities exchange or national securities association that maintains the principal listing for any class of the company's common equity, indicating that: (i) a rule or standard for continued listing is no longer satisfied; (ii) the exchange has submitted an application to the SEC to delist the company's securities; or (iii) the association has taken all necessary steps under its rules to delist the security from its automated inter-dealer quotation system. In addition, disclosure is required if the company has notified the exchange or association that the company is aware of any material noncompliance with a rule or standard for continued listing. In each case, the disclosure must include the date of the notice, the requirement the company has failed to satisfy and any action the company has determined to take in response.</p> <p>If the exchange or association issues a public reprimand letter or similar communication rather than suspending trading in or delisting the company's securities, the company must state the date and summarize the contents of the letter or communication.</p> <p>If the company's board of directors, a committee of the board or an officer has taken definitive action to cause the listing of a class of its common equity to be withdrawn or terminated from the exchange or association where the company maintains the principal listing for the securities, the company must describe the action taken and state the date of the action.</p>	The rule contains an exception for delistings that are the result of a call for redemption or retirement of the entire class or where the securities have been converted into the right to receive an immediate cash payment (such as in a cash merger). Disclosure of a failure to satisfy a listing standard is required even if the company has the benefit of a grace or cure period. Follow up notices regarding the same violation are not required to be disclosed.
3.02#	Unregistered Sales of Equity Securities	<p>Disclosure is required when the company sells equity securities in a transaction that is not registered under the Securities Act. No disclosure is required if the number of shares sold since the last report filed under this item or last periodic report (whichever is more recent) is less than 1% of the company's outstanding shares (5% if the company is a smaller reporting company).</p>	Sales not reported due to the minimum threshold must be reported on the next Form 10-Q or 10-K. Disclosure is triggered if the company enters into an enforceable agreement to issue securities exceeding the threshold. The sale of shares of a class not previously outstanding (such as a new series of preferred where no preferred shares are currently outstanding) would automatically exceed the threshold amount and trigger disclosure.

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Item No.	Triggering Event	Disclosure Requirements	Other Information
3.03	Material Modifications to Rights of Security Holders	Requires a company to disclose material modifications to the rights of the holders of any class of the company's registered securities and to briefly describe the general effect of such modifications on such rights. The modifications are disclosable whether as a result of modifying the constituent instruments defining the rights of the holders or as a result of the issuance or modification of any other class of securities.	
4.01#	Changes in Registrant's Certifying Accountant	Disclosure under Item 304(a)(1) and (3) of Regulation S-K is required if the company's independent public accountant resigns, declines to stand for reappointment or is dismissed and a letter from the former accountant stating whether it agrees with the disclosure is required to be filed as an exhibit. Disclosure under Item 304(a)(2) of Regulation S-K is required when a new independent accountant has been engaged.	
4.02*#	Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review	Disclosure is required if (i) the board of directors, a committee of the board or an authorized officer concludes that any of the company's previously issued financial statements covering one or more years or interim periods no longer should be relied upon because of an error in such financial statements, or (ii) the company is notified by its independent accountant that disclosure should be made or action should be taken to prevent future reliance on a previously issued audit report or completed interim review related to previously issued financial statements. The disclosure must include the date of the conclusion or notification, which financial statements should no longer be relied upon, a brief description of the underlying facts or the information provided in the notification, and a statement of whether the audit committee, board or authorized officer discussed the matter with the independent accountants.	The company must also provide the disclosure to the independent accountant no later than the filing date and request the accountant to furnish the company with a letter addressed to the SEC stating whether the accountant agrees with the disclosure. The letter must be filed as an amendment to the Form 8-K within two business days of receipt.
5.01#	Changes in Control of Registrant	Disclosure is required if, to the knowledge of the board, a committee of the board or an officer of the company, a change in control of the company has occurred. The disclosure must include the identity of the person who acquired control and from whom it was required, the date and a description of the related transaction, the basis of control, the percentage of voting securities owned by the new control person, the amount of the consideration used by such person, the source of funds used by the new control person and any arrangements among members of the old and new control groups with respect to the board and other matters. The company must also describe any arrangements the operation of which may at a subsequent date result in a change in control of the company.	Form 10 information is required from shell companies.

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Item No.	Triggering Event	Disclosure Requirements	Other Information
5.02#	Departure of Directors or Principal Officers; Election of Directors; Appointment of Principal Officers; Compensatory Arrangements of Certain Officers	<p>Director Departure. The rule requires disclosure if a director has resigned or refuses to stand for re-election to the board because of a disagreement with the company, known to an executive officer of the company, on any matter relating to the company's operations, policies or practices, or if a director has been removed from the board for cause. The disclosure must include the date of the event, any committee positions held by the director and a brief description of the circumstances representing the disagreement.</p> <p>If a director retires, resigns, is removed or refuses to stand for re-election other than in the circumstances described above, the Form 8-K need only disclose that fact and the date of the event.</p> <p>Officer Departure. If the company's principal executive officer, president, principal financial officer, principal accounting officer, principal operating officer or any person performing similar functions or any named executive officer retires, resigns or is terminated from that position, the Form 8-K must disclose that fact and the date of termination.</p> <p>Officer Appointment. If the company appoints a new principal executive officer, president, principal financial officer, principal accounting officer, principal operating officer or person performing similar functions, disclose the name, position, date of the appointment, certain background and related party transaction information similar to that required by the proxy rules, and a brief description of any compensatory arrangement which the new officer enters into or materially amends in connection with the appointment and any grant or award made in connection with the appointment.</p> <p>Director Appointment. If the company appoints a new director other than by a shareholder vote, disclose the name, date of the appointment, any arrangement between the new director and any other person (name them) pursuant to which the director was appointed, the committees to which the director has been or is expected to be appointed, certain related party transaction information similar to that required by the proxy rules, and a brief description of any compensatory arrangement which the new director enters into or materially amends in connection with the appointment and any grant or award made in connection with the appointment.</p> <p>*Compensatory Arrangements. If the company enters into, adopts, or otherwise commences or materially modifies a material compensatory plan, contract or arrangement to which its CEO, CFO or a named executive officer participates or is a party, or a material grant is made under such a plan to any such person, the company must briefly describe the terms and conditions and the amounts payable.</p> <p>Salary/Bonus Previously Not Calculable. If salary or bonus could not be calculated and was therefore omitted from the company's proxy statement, this item requires disclosure when the amount becomes calculable.</p>	<p>Any correspondence furnished by the director to the company in connection with a resignation, refusal or removal must be filed as an exhibit. The company must also provide the Form 8-K disclosure to the former director no later than the filing date and provide the former director the opportunity to furnish the company with a letter stating whether the former director agrees with the disclosure. Any letter received must be filed as an exhibit to the Form 8-K within two business days of receipt.</p> <p>When one of the specified officers is appointed and the company intends to issue a press release announcing the appointment, the company is permitted to delay filing of the Form 8-K until the press release is issued. If the employment contract of the new officer is not available at the time the Form 8-K is filed, the information may be filed by amendment to the Form 8-K within four business days after the agreement is available.</p> <p>Disclosure of a departure of a director or officer is triggered by the company's receipt of notice of resignation or giving notice of dismissal or non-renewal of an employment contract, not the effective date of the departure.</p> <p>Named executive officers are determined based on the company's most recent filing that includes a summary compensation table required under Regulation S-K Item 402(c).</p> <p>Grants or awards made pursuant to a plan, contract or arrangement that are materially consistent with the previously disclosed terms of such plan, contract or arrangement, need not be disclosed under Item 5.02(e), provided the company has previously disclosed such terms and the grant or award is disclosed when required by Reg. S-K Item 402 (annual meeting proxy statement).</p>

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Item No.	Triggering Event	Disclosure Requirements	Other Information
5.03	Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year	<p>If the company amends its articles of incorporation or bylaws but did not propose the amendment in a previously filed proxy statement or information statement, it must describe the amendment (and, if applicable, the previous provision) and the effective date and file the amendment as an exhibit.</p> <p>If the company determines to change its fiscal year other than by means of a shareholder vote, it must disclose the date of the determination, the date of the new year-end, and the form on which the report covering the transition period will be filed.</p>	Companies that do not have securities registered under the Exchange Act are not subject to the requirement to disclose amendments to their articles and bylaws. When an amendment to articles or bylaws has triggered the filing requirement, the rule permits companies to file only the amendment itself with the Form 8-K, rather than amending and restating the articles or bylaws. The amended and restated version is then due with the next Form 10-Q or 10-K filing. Additional disclosure is required with respect to asset-backed securities.
5.04#	Temporary Suspension of Trading under Employee Benefit Plans	Disclosure is required if the company receives the notice required under ERISA that trading in the company's equity securities under an individual account plan has been suspended by the plan administrator, or if the company has transmitted a timely notice to an affected officer or director. In the latter case, the Form 8-K is due on the same date as the notice is given by the company. The Form 8-K requires essentially the same information as required in the notice to officers and directors, including information such as the reason for the blackout, the transactions affected, the beginning and ending of the blackout period and contact information for the person designated to respond to related inquiries.	
5.05#	Amendments to or Waivers of Code of Ethics	Disclose the date and nature of any amendment to the company's code of ethics that relates to any of the required elements (as set forth in Item 406 of Regulation S-K) and applies to any of the principal executive officer, principal financial officer, principal accounting officer, controller or person performing similar functions. In addition, if the company has waived a provision of the code of ethics that relates to any of the required elements (as set forth in Item 406 of Regulation S-K) and applies to the CEO, CFO, CAO or controller, the company must disclose the nature of the waiver, the name of the person to whom it was granted and the date of the waiver.	The information need not be provided on Form 8-K if disclosed on the company's website in the required timeframe, the company's annual report discloses the company's intention to include such disclosure on its website, the disclosure remains available on the website for at least twelve months and is retained offline for at least five years.
5.06	Change in Shell Company Status	Disclose the material terms of a transaction in which a shell company ceased to be such.	Information may be incorporated by reference, notwithstanding General Instruction B.3 to the contrary.
5.07	Submission of Matters to a Vote of Security Holders	For any matter submitted to a vote of security holders, disclose the date of the meeting and whether the meeting was an annual or special meeting. If the meeting involved an election of directors, disclose the name of each director elected at the meeting and a brief description of any other matter voted upon, and the number of votes for, against or withheld, and abstaining as well as the number of broker non-votes on each nominee and matter separately. With respect to an advisory vote on the frequency of say on pay proposals, state the number of votes cast for each of 1 year, 2 years and 3 years, and the number of abstentions. When the annual meeting included a vote on the frequency of say on pay proposals, amend the Form 8-K within 150 days after the meeting to disclose the company's determination as to how often it will hold a say on pay vote until the next advisory vote on frequency. If applicable, disclose the terms of any settlement between the company and any other participant terminating any solicitation in opposition, and the cost to the company.	If final voting results are not known at the time of filing, the company must disclose preliminary voting results and later amend the Form 8-K when final results are available. If shareholders act by consent without a meeting, corresponding information is required. The voting results may also be disclosed in a Form 10-Q or 10-K filed by the Form 8-K due date. If information regarding a settlement and the cost to the company has previously been disclosed in the proxy materials, the company may simply reference the proxy discussion.
5.08	Shareholder Director Nominations	A company that is required to include shareholder director nominees in its proxy materials pursuant to either an applicable state or foreign law provision, or a provision in its governing documents, must disclose the date by which a nominating shareholder or group must submit the Schedule 14N notice required by Rule 14a-18 if the annual meeting date has changed by more than 30 days from the prior year. The deadline date must be a reasonable time before the proxy mailing date.	Based on interpretive material in the adopting release, the report must be filed within 4 business days after determining the anticipated annual meeting date. Item 5.08 also contains references to Rule 14a-11, the proxy access rule that has been vacated as a result of the <i>Business Roundtable</i> decision. Such references would now appear to be moot.

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Item No.	Triggering Event	Disclosure Requirements	Other Information
6.01**	ABS Informational and Computational Material	Information required to be filed pursuant to Securities Act Rule 426 is required to be filed under cover of Form 8-K as an exhibit to the filing.	Filing is due by the later of the due date for the related final prospectus or two business days after first use. See Rule 426(b)(2).
6.02	Change of Servicer or Trustee	If the servicer or trustee have been removed, replaced or substituted, or if a new servicer or trustee has been appointed, state the date the event occurred and describe the circumstances. If a new servicer or trustee has been appointed, include additional information required by Items 1108 or 1109 of Reg. AB regarding the new servicer or trustee, as applicable.	If any required information is not available at the time of filing, so state in the Form 8-K and then amend within four business days after the information is determined or becomes available.
6.03*	Change in Credit Enhancement or Other External Support	If any material enhancement or support has terminated, disclose the date of the termination, the identity of the parties, a brief description of the terms and any material early termination penalties paid or to be paid. If any existing material enhancement or support has been materially modified, disclose the date on which the modification occurred, the identity of the parties and a brief description of the material terms.	If any required information is not available at the time of filing, so state in the Form 8-K and then amend within four business days after the information is determined or becomes available.
6.04	Failure to Make a Required Distribution	If a required distribution is not made as of the date required under the transaction documents and such failure is material, identify the failure and state the nature of the failure.	
6.05**	Securities Act Updating Disclosure	If the offering was registered on Form S-3 and any material pool characteristic of the asset pool differs at least 5% from the description of the pool in the prospectus, disclose the information required by Items 1111 and 1112 of Reg. AB. If applicable, provide information required by Items 1108 and 1110 of Reg. AB regarding any new servicers or originators.	Form 8-K is not required if substantially the same information is provided in a post-effective amendment to the Form S-3 or in a prospectus filed under Rule 424.
7.01	Regulation FD Disclosure	Companies may use this item to disclose information for purposes of Regulation FD.	Information disclosed under this item is considered "furnished" rather than "filed" and is voluntary. There is no specified due date for the Form 8-K.
8.01	Other Events	Companies may use this item to disclose information that is not otherwise required to be disclosed.	Disclosure may be for purposes of Regulation FD or otherwise. Information disclosed under this item is considered "filed". There is no specified due date for the Form 8-K.
9.01	Financial Statements and Exhibits	This item requires the filing of historical and pro forma financial statements for the business acquired, although there is a 71 day grace period for financial statements in most cases. This item also requires the filing or furnishing of the exhibits otherwise noted above in respect of certain disclosure items.	Shell companies must include financial information and pro forma information in original filing (71 day grace period does not apply).

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