



SEC FLASH REPORT

No. 2010-3

To: All Assurance Professionals

Date: February 23, 2010

Re: SEC Rescinds Changes in Form 10-K Item Numbers

From: National Assurance

In SEC *Flash* report 2010-2, we communicated that the item numbers in Forms 10-K and 10-Q were to change in filings made on or after February 28, 2010. This *Flash* report is to inform you that the SEC has reconsidered this and now decided that the item numbers will **not** change.

The Commission was concerned that changing the item numbers might cause confusion, since there are references to the current numbering in professional literature. Accordingly, it decided that the item numbers should not change. When Item 4 of Form 10-K and Item 4 of 10-Q are removed, they will be designated “reserved,” and the numbering for the other items will remain unchanged. These changes are outlined in Release 33-9089A, which is available at: <http://www.sec.gov/rules/final/2010/33-9089a.pdf>.