
15 U.S. Code § 7214a

Additional disclosure

(a) Definitions

In this section—

- (1) the term “audit report” has the meaning given the term in section 7201(a) of this title;
- (2) the term “Commission” means the Securities and Exchange Commission;
- (3) the term “covered form” —
 - (A) means—
 - (i) the form described in section 249.310 of title 17, Code of Federal Regulations, or any successor regulation; and
 - (ii) the form described in section 249.220f of title 17, Code of Federal Regulations, or any successor regulation; and
 - (B) includes a form that—
 - (i) is the equivalent of, or substantially similar to, the form described in clause (i) or (ii) of subparagraph (A); and
 - (ii) a foreign issuer files with the Commission under the Securities Exchange Act of 1934 (15 U.S.C. 78a et seq.) or rules issued under that Act;

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