

§ 210.12-12A

17 CFR Ch. II (4-1-11 Edition)

§ 210.12-12A Investments—securities sold short.

[For management investment companies only]

Col. A	Col. B	Col. C
Name of issuer and title of issue ¹	Balance of short position at close of period. (number of shares).	Value of each open short position ²

¹ Each issue shall be listed separately.

² Column C shall be totaled. The total of column C shall agree with the correlative amounts shown on the related balance sheet.

[47 FR 56844, Dec. 21, 1982]

§ 210.12-12B Open option contracts written.

[For management investment companies only]

Col. A	Col. B	Col. C	Col. D	Col. E
Name of issuer ^{1,2}	Number of contracts ³	Exercise price	Expiration date	Value. ⁴

¹ Information as to put options shall be shown separately from information as to call options.

² Options of an issuer where exercise prices or expiration dates differ shall be listed separately.

³ If the number of shares subject to option is substituted for number of contracts, the column name shall reflect that change.

⁴ Column E shall be totaled and shall agree with the correlative amount shown on the related balance sheet.

[47 FR 56844, Dec. 21, 1982]

§ 210.12-12C Summary schedule of investments in securities of unaffiliated issuers.

Column A	Column B	Column C	Column D
Name of issuer and title of issue ^{1,3,4,5,6}	Balance held at close of period. Number of shares—principal amount of bonds and notes ⁸ .	Value of each item at close of period ^{2,7,9,10,11} .	Percentage value compared to net assets.

¹ Categorize the schedule by (a) the type of investment (such as common stocks, preferred stocks, convertible securities, fixed income securities, government securities, options purchased, warrants, loan participations and assignments, commercial paper, bankers' acceptances, certificates of deposit, short-term securities, repurchase agreements, other investment companies, and so forth); and (b) the related industry, country, or geographic region of the investment.

² The subtotals for each category of investments, subdivided by industry, country, or geographic region, shall be shown together with their percentage value compared to net assets.

³ Except as provided in note 5, list separately the 50 largest issues and any other issue the value of which exceeded one percent of net asset value of the registrant as of the close of the period. For purposes of the list (including, in the case of short-term debt instruments, the first sentence of note 4), aggregate and treat as a single issue, respectively, (a) short-term debt instruments (*i.e.*, debt instruments whose maturities or expiration dates at the time of acquisition are one year or less) of the same issuer (indicating the range of interest rates and maturity dates); and (b) fully collateralized repurchase agreements (indicate in a footnote the range of dates of the repurchase agreements, the total purchase price of the securities, the total amount to be received upon repurchase, the range of repurchase dates, and description of securities subject to the repurchase agreements). Restricted and unrestricted securities of the same issue should be aggregated for purposes of determining whether the issue is among the 50 largest issues, but should not be combined in the schedule. For purposes of determining whether the value of an issue exceeds one percent of net asset value, aggregate and treat as a single issue all securities of any one issuer, except that all fully collateralized repurchase agreements shall be aggregated and treated as a single issue. The U.S. Treasury and each agency, instrumentality, or corporation, including each government-sponsored entity, that issues U.S. government securities is a separate issuer.

⁴ If multiple securities of an issuer aggregate to greater than one percent of net asset value, list each issue of the issuer separately (including separate listing of restricted and unrestricted securities of the same issue) except that the following may be aggregated and listed as a single issue: (a) Fixed-income securities of the same issuer which are not among the 50 largest issues and whose value does not exceed one percent of net asset value of the registrant as of the close of the period (indicating the range of interest rates and maturity dates); and (b) U.S. government securities of a single agency, instrumentality, or corporation, which are not among the 50 largest issues and whose value does not exceed one percent of net asset value of the registrant as of the close of the period (indicating the range of interest rates and maturity dates). For each category identified pursuant to note 1, group all issues that are neither separately listed nor included in a group of securities that is listed in the aggregate as a single issue in a sub-category labeled "Other securities," and provide the information for Columns C and D.

⁵ Any securities that would be required to be listed separately or included in a group of securities that is listed in the aggregate as a single issue may be listed in one amount as "Miscellaneous securities," provided the securities so listed are eligible to be, and are, categorized as "Miscellaneous securities" in the registrant's Schedule of Investments in Securities of Unaffiliated Issuers required under § 210.12-12. However, if any security that is included in "Miscellaneous securities" would otherwise be required to be listed in a group of securities that is listed in the aggregate as a single issue, the remaining securities of that group must nonetheless be listed as required by notes 3 and 4 even if the remaining securities alone would not otherwise be required to be listed in this manner (e.g., because the combined value of the security listed in "Miscellaneous securities" and the remaining securities of the same issuer exceeds one percent of net asset value, but the value of the remaining securities alone does not exceed one percent of net asset value).

⁶ If any securities are listed as "Miscellaneous securities" pursuant to note 5 or "Other securities" pursuant to note 4, briefly explain in a footnote what those terms represent.

⁷ Total Column C. The total of column C should equal the total shown on the related balance sheet for investments in securities of unaffiliated issuers.