Question 260.05

~~**Question:** An issuer commenced an offering in reliance on Rule 506 before September 23, 2013, the effective date of the new Rule 506(c) exemption, and filed a Form D notice for the offering. If, pursuant to the transition guidance in Securities Act Release No. 9415 (July 10, 2013), the issuer decides to continue that offering after September 23, 2013 in accordance with Rule 506(c), is the issuer required to file an amendment to the previously-filed Form D to indicate that the issuer is now relying on the Rule 506(c) exemption?~~

~~**Answer:** Yes. As the decision to continue the offering in reliance on Rule 506(c) represents a change in the information provided in the previously-filed Form D, the issuer must file an amendment to the Form D and check the Rule 506(c) box to indicate its reliance on this exemption. If the issuer decides to continue the offering in reliance on Rule 506(b), no amendment to the previously-filed Form D is required solely to reflect this decision. [Nov. 13, 2013]~~

[Withdrawn March 12, 2025]