

EXHIBIT 5

Added text underlined;
Deleted text in [brackets].

NYSE Listed Company Manual

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102.01F Policy on Listing Reverse Merger Companies

For purposes of this Section 102.01F, a “Reverse Merger” means any transaction whereby an operating company becomes an Exchange Act reporting company by combining directly or indirectly with a shell company which is an Exchange Act reporting company, whether through a reverse merger, exchange offer, or otherwise. However, a Reverse Merger does not include [the acquisition of an operating company by a listed company which qualified for initial listing as an acquisition company under Section 102.06] a de-SPAC transaction, as that term is defined in Item 1601(a) of Regulation S-K, involving a SPAC, as that term is defined in Item 1601(b) of Regulation S-K, which is listed or was previously listed on a national securities exchange and provides its public shareholders the opportunity to redeem or tender their shares in connection with the de-SPAC transaction in exchange for a pro rata share of the IPO proceeds and concurrent sale by the company of equity securities; where the Company is listing in connection with an effective 1933 Securities Act registration statement. In determining whether a company is a shell company, the Exchange will consider, among other factors: whether the Company is considered a “shell company” as defined in Rule 12b-2 under the Exchange Act; what percentage of the company’s assets are active versus passive; whether the company generates revenues, and if so, whether the revenues are passively or actively generated; whether the company’s expenses are reasonably related to the revenues being generated; how many employees work in the company’s revenue-generating business operations; how long the company has been without material business operations; and whether the company has publicly announced a plan to begin operating activities or generate revenues, including through a near-term acquisition or transaction.

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