

Triggering Events for Form 8-K

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Cooley

Registrant's Business and Operations

Item 1.01 **Entry into a Material Definitive Agreement***

Event Registrant enters into a material definitive agreement not made in the ordinary course of business; see Reg S-K Item 601(b)(10) (excluding (iii)(A) and (B), management or compensatory agreements or arrangements, which, as to the principal executive officer, principal financial officer or other named executive officers, are now covered under Item 5.02)

Registrant enters into an amendment of an agreement that is material to registrant

Filing Period Within 4 Business Days

Item 1.02 **Termination of a Material Definitive Agreement***

Event If a material definitive agreement not made in the ordinary course of business of registrant terminates (other than by expiration on a stated termination date, or the completion of all parties' obligations) where such termination is material to registrant; see Reg S-K Item 601(b)(10) (excluding (iii)(A) and (B), management or compensatory agreements or arrangements, which, as to the principal executive officer, principal financial officer or other named executive officers, are now covered under Item 5.02)

Filing Period Within 4 Business Days of termination, or notice of termination pursuant to the terms of the agreement

Item 1.03 **Bankruptcy or Receivership**

Event Appointment of a receiver, fiscal agent or similar officer for registrant or its parent in a bankruptcy proceeding (federal or state)

Entry of an order confirming a plan of reorganization, arrangement or liquidation relating to registrant's or its parent's assets or business by a court or governmental authority

Filing Period Within 4 Business Days

Item 1.04 **Mine Safety – Reporting of Shutdowns and Patterns of Violations***

Event If the registrant or a subsidiary receives, with respect to a coal or other mine ("Mine") of which the registrant or subsidiary is an operator:

- an imminent danger order issued under Section 107(a) of the Federal Mine Safety and Health Act of 1977 ("Mine Safety Act");
- a written notice from the Mine Safety and Health Administration ("MSHA") that the Mine has a pattern of violations of mandatory health or safety standards that are of such

nature as could have significantly and substantially contributed to the cause and effect of mine health or safety hazards under Section 104(e) of the Mine Safety Act; or

- a written notice from the MSHA that the Mine has the potential to have such a pattern

Filing Period Within 4 Business Days

Instruction The terms "coal or other mine" and "operator" are defined in Section 3 of the Mine Safety Act

Section 2 Financial Information

Item 2.01 **Completion of Acquisition or Disposition of Assets**

Event Registrant or a majority-owned subsidiary completes an acquisition or disposition of a "significant amount of assets" (otherwise than in the ordinary course of business)

Filing Period Within 4 Business Days

Instruction "Significant amount of assets" is involved if:

- the equity in the net book value of assets or the amount paid or received for the assets upon acquisition or disposition exceeded 10% of the total assets of registrant and its consolidated subsidiaries, or
- it involved a business that is significant to registrant or a majority-owned subsidiary

Item 2.02 **Results of Operations and Financial Condition****

Event Registrant (or person acting on its behalf) publicly announces or releases material non-public information regarding registrant's results of operations or financial condition for a completed quarterly or annual fiscal period

Filing Period Within 4 Business Days unless the exemption applies; must be filed before an oral or telephonic broadcast or webcast complementary to the information in the Form 8-K for registrant to avoid also having to file a Form 8-K for such complementary oral or telephonic broadcast or webcast

Item 2.03 **Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement***

Event Registrant becomes obligated on a direct financial obligation that is material to it

Registrant becomes directly or contingently liable for an obligation that is material to it arising out of an off-balance sheet arrangement

Filing Period Within 4 Business Days

No filing requirement for obligations that are registered securities if described in a prospectus timely filed under Rule 424

Registrant may delay filing if neither it nor an affiliate is a party to the transaction or agreement creating the contingent obligation giving rise to the off-balance sheet arrangement until the earlier of (i) the fourth business day after the creation of the contingent obligation and (ii) the day an executive officer becomes aware of the contingent obligation

Instruction A material facility, program or similar arrangement requires disclosure upon

- entry into such facility if such entry is material to registrant
- as obligations arise under the facility that are material to registrant
- as obligations that arise under the facility that are immaterial individually become material in the aggregate to registrant

Item 2.04 Triggering Events That Accelerate or Increase a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement*

Event Occurrence of an event triggering an increase or acceleration of a direct financial obligation or an obligation under an off-balance sheet arrangement, the consequences of which are material to registrant

Occurrence of an event increasing or accelerating, or triggering a contingent obligation of registrant to become a direct financial obligation (including an accrual for probable loss under FASB ASC Topic 450 (formerly SFAS No. 5)) under an off-balance sheet arrangement, the consequences of which are material to registrant

Filing Period Within 4 Business Days

Item 2.05 Costs Associated with Exit or Disposal Activities*

Event If registrant's board of directors, a board committee or an authorized officer, if board action is not required, commits registrant to an exit or disposal plan, or disposal of a long-lived asset or termination of employees under a plan of termination described in FASB ASC Topic 420 (formerly SFAS No. 146), under which material charges will be incurred under GAAP

Filing Period Within 4 Business Days

Item 2.06 Material Impairments*

Event If registrant's board of directors, a board committee or an authorized officer, if board action is not required, concludes that a material charge for impairment to one or more assets (including impairments of securities or goodwill) is required under GAAP

Filing Period Within 4 Business Days

No filing is required if the impairment determination is made in connection with the preparation, review or audit of financial statements at the end of the period and is disclosed in the timely-filed periodic report for that period

Section 3

Securities and Trading Markets

Item 3.01 **Notice of Delisting or Failure to Satisfy a Continued Listing Rule or Standard; Transfer of Listing**

Event Registrant receives notice from its principal national securities exchange that:

- registrant or a class of registrant's securities does not satisfy a rule or standard for continued listing, or
- the exchange submitted an application to the SEC to delist registrant's securities

Registrant notifies its principal exchange that it is aware of a material noncompliance with a rule or standard for continued listing

Registrant's principal exchange issues a public reprimand letter or similar communication indicating that registrant violated a rule or standard for continued listing

Registrant's board of directors, a board committee or an authorized officer, if board action is not required, takes definitive action to cause the listing of a class of its common equity to be withdrawn or terminated from registrant's principal exchange, or transferred to another exchange

Filing Period Within 4 Business Days

Item 3.02 **Unregistered Sales of Equity Securities**

Event Registrant sells its equity securities in a transaction that is not registered under the Securities Act, including through conversions and similar transactions that equal or exceed the aggregate 1% (or 5%, if registrant is a smaller reporting company) of outstanding shares as last reported

Filing Period Within 4 Business Days of the entry into an enforceable agreement, or, if no agreement, after closing or settlement

Item 3.03 **Material Modification to Rights of Security Holders**

Event Registrant's constituent instruments defining the rights of the holders of any class of registered securities of registrant are materially modified

The rights evidenced by any class of registered securities are materially limited or modified by the issuance or modification of any other class of securities by registrant

Filing Period Within 4 Business Days

Section 4

Matters Related to Accountants and Financial Statements

Item 4.01 **Changes in Registrant's Certifying Accountant*****

Event Registrant's principal accountant, or independent accountant upon whom the principal accountant expressed reliance in its report regarding a significant subsidiary, resigns, is dismissed or refuses to stand for re-appointment

Registrant engages a new independent accountant as either its principal accountant or as an independent accountant on whom the principal accountant is expected to express reliance in such accountant's report regarding a significant subsidiary

Filing Period Within 4 Business Days

Item 4.02 **Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review*****

Event Registrant's board of directors, a board committee or an authorized officer, if board action is not required, concludes that any previously issued annual or interim financial statements should no longer be relied upon because of an error as addressed in FASB ASC Topic 250* (formerly APB No. 20)

Registrant is advised by, or receives notice from, its independent accountant that disclosure should be made or action should be taken to prevent future reliance on a previously issued audit report or completed interim review related to previously issued financial statements

Filing Period Within 4 Business Days

Section 5

Corporate Governance and Management

Item 5.01 **Changes in Control of Registrant**

Event Registrant's board of directors, a board committee or an authorized officer knows that a change in control of registrant has occurred

Filing Period Within 4 Business Days

Item 5.02 **Departure of Directors or Certain Officers; Election of Directors; Appointment of Certain Officers; Compensatory Arrangements of Certain Officers**

Event Directors:

- A director retires, resigns, refuses to stand for re-election or is removed

- A new director is elected, except by a vote of security holders at an annual meeting or special meeting convened for that purpose

Officers:

- A principal executive officer, president, principal financial officer, principal accounting officer, principal operating officer or any person performing similar functions or any named executive officer retires, resigns or is terminated from that position
- A new principal executive officer, president, principal financial officer, principal accounting officer, principal operating officer or person performing similar functions is appointed
- Registrant enters into, or adopts, commences or materially amends a material compensatory plan, contract or arrangement in which registrant's principal executive officer, principal financial officer or other named executive officer participates or is a party
- Registrant makes or materially modifies a material grant or award under a plan, contract or arrangement to its principal executive officer, principal financial officer or other named executive officer (unless materially consistent with previously disclosed terms of such plan or arrangement and disclosure is made in registrant's next SEC filing requiring compensation information under Reg S-K Item 402)*
- Registrant makes a payment, grant, award or other decision, or another event occurs, that makes the amount of salary or bonus of a named executive officer calculable (in whole or in part) when such amount was previously not calculable and therefore omitted from registrant's Summary Compensation Table

Filing Period Within 4 Business Days

Filing regarding officer appointment may be delayed until registrant's first public announcement regarding the appointment, if the announcement will be other than by Form 8-K

Instruction A more comprehensive disclosure is required if a director

- resigns or refuses to stand for re-election due to a disagreement with registrant, known to an executive officer of registrant, related to registrant's operations policies or practices
- is removed for cause

Item 5.03 Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year

Event Registrant amends its articles of incorporation or bylaws and a proposal for the amendment was not disclosed in a proxy statement or information statement filed by it

Registrant determines to change its fiscal year from that used in its most recent SEC filing other than by means of:

- a submission to a vote of security holders through the solicitation of proxies or otherwise, or
- an amendment to its articles of incorporation or bylaws

Filing Period Within 4 Business Days

Item 5.04 Temporary Suspension of Trading Under Registrant's Employee Benefit Plans

Event Registrant receives notice of the commencement of a blackout period under a company pension plan required by Section 101(i)(2)(E) of ERISA, or, if no receipt of notice, transmission by registrant of a timely notice to an affected officer or director under Rule 104 of Regulation BTR

Registrant transmits a timely updated notice to an affected officer or director pursuant to Rule 104(b) of Regulation BTR

Filing Period Within 4 Business Days after the receipt of notice by registrant, or

On the same date that registrant transmits a timely initial or updated notice pursuant to Rule 104(b)(2)(iii) of Regulation BTR

Item 5.05 Amendments to the Registrant's Code of Ethics, or Waiver of a Provision of the Code of Ethics

Event Registrant amends (other than technical, administrative or non-substantive amendments), or grants a waiver (including an implicit waiver) of a provision of its code of ethics identified in Reg S-K Item 406(b) that is applicable to its principal executive officer, principal financial officer, principal accounting officer or controller or persons performing similar functions, unless registrant discloses such amendment or waiver on its Internet website as previously indicated in its most recent annual report (including the intention to provide disclosure in this manner)

Filing Period Within 4 Business Days

Item 5.06 Change in Shell Company Status

Event Registrant completes a transaction (if it is a shell company other than a business-combination shell company) that causes it to cease being a shell company

Filing period Within 4 Business Days

Item 5.07 Submission of Matters to a Vote of Security Holders

Event The results of a vote of registrant's security holders on any matter

Registrant's decision regarding the frequency of shareholder votes on compensation of its executives

Filing period Initial Form 8-K with preliminary (or final, if available) voting results due within 4 Business Days after the end of the meeting

Amended Form 8-K due within 4 Business Days after final voting results are known (if not reported in the initial Form 8-K)

Amended Form 8-K regarding the frequency of shareholder votes due no later than 150 calendar days after the end of the shareholder meeting, but no later than 60 days prior to the deadline for submission of shareholder proposals under Rule 14a-8, as disclosed in the registrant's most recent proxy statement

Item 5.08 Shareholder Director Nominations

Event If the registrant is required to include shareholder nominees in its proxy materials due to state or foreign law, or the registrant's governing documents, the determination of the date by which a nominating shareholder or nominating shareholder group must submit a notice on Schedule 14N pursuant to Exchange Act Rule 14a-18

Filing Period Within 4 Business Days

Comment SEC guidance is needed to clarify whether this disclosure is required every year or *only* if the registrant did not hold an annual meeting in the previous year or if the date of this year's annual meeting has changed by more than 30 calendar days from the date of the previous year's meeting

Section 6 Asset-Backed Securities

(The Items under Section 6 apply only to asset-backed securities)

Filing Period Within 4 Business Days

- * Failure to timely file this item will not cause registrant to lose its eligibility to use a Form S-3 registration statement.
- ** Information provided in this item is deemed to be "furnished" and therefore not "filed" for purposes of Section 18 of the Exchange Act.
- *** Generally, a registrant may provide the information required by an item of Form 8-K in the item entitled "Other Events" in a Form 10-K or

Section 7

Regulation FD

Item 7.01 Regulation FD Disclosure**

Event Registrant elects to disclose information through Form 8-K pursuant to Regulation FD that is not disclosed under Item 8.01

Filing Period Simultaneously, in the case of an intentional disclosure, and promptly, in the case of a non-intentional disclosure (see Rule 100 of Regulation FD)

Section 8

Other Events

Item 8.01 Other Events

Event Registrant elects to disclose any event, with respect to which information is not otherwise required by Form 8-K, that it deems of importance to security holders, including the non-public information required to be disclosed by Regulation FD

Filing Period If solely satisfying obligations under Regulation FD, simultaneously, in the case of an intentional disclosure, and promptly, in the case of a non-intentional disclosure (see Rule 100 of Regulation FD); if other events, at the discretion of registrant

Section 9

Financial Statements and Exhibits

Item 9.01 Financial Statements and Exhibits

Event Financial statements of businesses acquired
Pro forma financial information
Shell company transactions
Exhibits

Filing Period For business acquisitions and pro forma financial information relative to acquired businesses (other than in shell company transactions), not later than 71 calendar days from the date the initial Form 8-K was required to be filed

Form 10-Q, provided that such Form 10-K or Form 10-Q is filed within four business days of the triggering event that would otherwise require the filing of a Form 8-K; however, the SEC takes the position that this item must be reported on a Form 8-K within four business days of the triggering event even if also reported in a Form 10-K or Form 10-Q within four business days of the triggering event.

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