

**AMENDMENT TO THE AMENDMENT IN THE
NATURE OF A SUBSTITUTE TO H.R. 3574
OFFERED BY MR. SHERMAN**

Preservation of footnote requirements in reports

Page 6, after line 18, insert the following:

1 “(C) LIMITATION.—Nothing in this para-
2 graph shall be construed to prevent the Com-
3 mission from requiring issuers to provide cer-
4 tain disclosures in the footnotes of reports filed
5 under section 13 of the Securities Exchange
6 Act of 1934 (15 U.S.C. 78m), in accordance
7 with such accounting standards as the Commis-
8 sion shall prescribe.”.

