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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM S-2

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

(Exact name of registrant as specified in its charter)

(State or other jurisdiction of incorporation or organization)

(I.R.S. Employer Identification Number)

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

(Name, address, including zip code, and telephone number, including area code, of agent for service)

(Approximate date of commencement of proposed sale to the public)

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933 check the following box:

If the registrant elects to deliver its latest annual report to security holders, or a complete and legible facsimile thereof, pursuant to Item 11(a)(1) of this Form, check the following box:

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If delivery of the prospectus is expected to be made pursuant to Rule 434, please check the following box.

Persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

CALCULATION OF REGISTRATION FEE

| Title of each class of securities to be registered | Amount to be registered | Proposed maximum offering price per unit | Proposed maximum aggregate offering price | Amount of registration fee |
|--|-------------------------|--|---|----------------------------|
|--|-------------------------|--|---|----------------------------|

Note: Specific details relating to the fee calculation shall be furnished in notes to the table, including references to provisions of Rule 457 (§230.457 of this chapter) relied upon, if the basis of the calculation is not otherwise evident from the information presented in the table. If the filing fee is calculated pursuant to Rule 457(o) under the Securities Act, only the title of the class of securities to be registered, the proposed maximum aggregate offering price for that class of securities and the amount of registration fee need to appear in the Calculation of Registration Fee table. Any difference between the dollar amount of securities registered for such offering and the dollar amount of securities sold may be carried forward on a future registration statement pursuant to Rule 429 under the Securities Act.

GENERAL INSTRUCTIONS

I. Eligibility Requirements for Use of Form S-2

Any registrant which meets the following conditions may use this Form for registration of securities under the Securities Act of 1933 (“Securities Act”) which are offered or to be offered in any transaction other than an exchange offer for securities of another person:

- A. The registrant is organized under the laws of the United States or any State or Territory or the District of Columbia and has its principal business operations in the United States or its territories.
- B. The registrant has a class of securities registered pursuant to Section 12(b) of the Securities Exchange Act of 1934 (“Exchange Act”) or has a class of equity securities registered pursuant to Section 12(g) of the Exchange Act or is required to file reports pursuant to Section 15(d) of the Exchange Act.
- C. The registrant:
 - (1) has been subject to the requirements of Section 12 or 15(d) of the Exchange Act and has filed all the material required to be filed pursuant to Sections 13, 14 or 15(d) for a period of at least thirty-six calendar months immediately preceding the filing of the registration statement on this Form; and
 - (2) has filed in a timely manner all reports required to be filed during the twelve calendar months and any portion of a month immediately preceding the filing of the registration statement and, if the registrant has used (during the twelve calendar months and any portion of a month immediately preceding the filing of the registration statement) Rule 12b-25(b) (§240. 12b-25(b) of this chapter) under the Exchange Act with respect to a report or a portion of a report, that report or portion thereof has actually been filed within the time period prescribed by the Rule.
- D. Neither the registrant nor any of its consolidated or unconsolidated subsidiaries have, since the end of their last fiscal year for which certified financial statements of the registrant and its consolidated subsidiaries were included in a report filed pursuant to Section 13(a) or 15(d) of the Exchange Act:
 - (a) failed to pay any dividend or sinking fund installment on preferred stock; or
 - (b) defaulted

- (i) on any installment or installments on indebtedness for borrowed money, or
 - (ii) on any rental on one or more long term leases, which defaults in the aggregate are material to the financial position of the registrant and its consolidated and unconsolidated subsidiaries, taken as a whole.
- E. A foreign issuer, other than a foreign government, which satisfies all of the above provisions of these registrant eligibility requirements except the provisions in I.A. relating to organization and principal business shall be deemed to have met these registrant eligibility requirements provided that such a foreign issuer files the same reports with the Commission under Section 13(a) or 15(d) of the Exchange Act as a domestic registrant pursuant to I.C. above.
- F. If a registrant is a successor registrant it shall be deemed to have met conditions A., B., C., and D. above if:
 - (1) its predecessor and it, taken together, do so, provided that the succession was primarily for the purpose of changing the state of incorporation of the predecessor or forming a holding company and that the assets and liabilities of the successor at the time of succession were substantially the same as those of the predecessor, or
 - (2) all predecessors met the conditions at the time of succession and the registrant has continued to do so since the succession.
- G. If a registrant is a majority-owned subsidiary which does not itself meet the conditions of these eligibility requirements, it shall nevertheless be deemed to have met such conditions if its parent meets the conditions and if the parent fully guarantees the securities being registered as to principal and interest. Note: In such an instance the parent-guarantor is the issuer of a separate security consisting of the guarantee which must be concurrently registered but may be registered on the same registration statement as are the guaranteed securities.
- H. *Electronic filings.* In addition to satisfying the foregoing conditions, a registrant subject to the electronic filing requirements of Rule 101 of Regulation S-T (§232.101 of this chapter) shall have filed with the Commission:

all required electronic filings, including confirming electronic copies of documents submitted in paper pursuant to a hardship exemption as provided by Rule 201 or Rule 202(d) of Regulation S-T (§232.201 or §232.202(d) of this chapter); and

II. Application of General Rules and Regulations

- A. Attention is directed to the General Rules and Regulations under the Securities Act, particularly those comprising Regulation C thereunder (17 CFR 230.400 to 230.494). That Regulation contains general requirements regarding the preparation and filing of registration statements.
- B. Attention is directed to Regulation S-K (17 CFR Part 229) for the requirements applicable to the content of the non-financial statement portions of registration statements under the Securities Act. Where this Form directs the registrant to furnish information required by Regulation S-K and the item of Regulation S-K so provides, information need only be furnished to the extent appropriate.
- C. A "small business issuer," defined in Rule 405 (17 CFR 230.405), that is eligible to use Form S-2, shall refer to the disclosure items in Regulation S-B (17 CFR 228.10 *et seq.*) and not Regulation S-K. For example, while Item 1 of Form S-2 requires the information required by Item 501 of Regulation S-K, a small business issuer shall provide the information in Item 501 of Regulation S-B. Where Regulation S-B does not contain a comparable Item, for example there is no Item "301" in Regulation

S-B, then a small business issuer may omit the Item. A small business issuer shall provide the financial information in Item 310 of Regulation S-B in lieu of the financial information called for by Item 11 of Form S-2.

- D. A “small business issuer,” as defined in Rule 405 (17 CFR 230.405), that provided the “Information Required in Annual Report of Transitional Small Business Issuers” in its most recent annual report on Form 10-KSB is not eligible for use of this Form S-2.

III. Registration of Additional Securities

With respect to the registration of additional securities for an offering pursuant to Rule 462(b) under the Securities Act, the registrant may file a registration statement consisting only of the following: the facing page; a statement that the contents of the earlier registration statement, identified by file number, are incorporated by reference; required opinions and consents; the signature page; and any price-related information omitted from the earlier registration statement in reliance on Rule 430A that the registrant chooses to include in the new registration statement. The information contained in such a Rule 462(b) registration statement shall be deemed to be a part of the earlier registration statement as of the date of effectiveness of the Rule 462(b) registration statement. Any opinion or consent required in the Rule 462(b) registration statement may be incorporated by reference from the earlier registration statement with respect to the offering, if: (i) such opinion or consent expressly provides for such incorporation; and (ii) such opinion relates to the securities registered pursuant to Rule 462(b). *See* Rule 411(c) and Rule 439(b) under the Securities Act.

PART I—INFORMATION REQUIRED IN PROSPECTUS

Item 1. Forepart of the Registration Statement and Outside Front Cover Page of Prospectus.

Set forth in the forepart of the registration statement and on the outside front cover page of the prospectus the information required by Item 501 of Regulation S-K (§229.501 of this chapter).

Item 2. Inside Front and Outside Back Cover Pages of Prospectus.

Set forth on the inside front cover page of the prospectus or, where permitted, on the outside back cover page, the information required by Item 502 of Regulation S-K (§229.502 of this chapter).

Item 3. Summary Information, Risk Factors and Ratio of Earnings to Fixed Charges.

Furnish the information required by Item 503 of Regulation S-K (§229.503 of this chapter).

Item 4. Use of Proceeds.

Furnish the information required by Item 504 of Regulation S-K (§229.504 of this chapter).

Item 5. Determination of Offering Price.

Furnish the information required by Item 505 of Regulation S-K (§229.505 of this chapter).

Item 6. Dilution.

Furnish the information required by Item 506 of Regulation S-K (§229.506 of this chapter).

Item 7. Selling Security Holders.

Furnish the information required by Item 507 of Regulation S-K (§229.507 of this chapter).

Item 8. Plan of Distribution.

Furnish the information required by Item 508 of Regulation S-K (§229.508 of this chapter).

Item 9. Description of Securities to be Registered.

Furnish the information required by Item 202 of Regulation S-K (§229.202 of this chapter).

Item 10. Interests of Named Experts and Counsel.

Furnish the information required by Item 509 of Regulation S-K (§229.509 of this chapter).

Item 11. Information with Respect to the Registrant.

Furnish the information required by either paragraph (a) or paragraph (b) of this Item. The information required by paragraph (b) shall be furnished if the registrant satisfies the conditions of paragraph (c) of this Item.

- (a) If the registrant elects to deliver this prospectus together with a copy of either its latest Form 10-K or Form 10-KSB filed pursuant to Sections (13(a) or 15(d) of the Exchange Act or its latest annual report to security holders, which at the time of original preparation met the requirements of either Rule 14a-3 or Rule 14c-3:
- (1) Indicate that the prospectus is accompanied by either a copy of the registrant's latest Form 10-K or Form 10-KSB or a copy of its latest annual report to security holders, whichever the registrant elects to deliver pursuant to paragraph (a) of this Item.
 - (2) Provide financial and other information with respect to the registrant in the form required by Part I of Form 10-Q or Form 10-QSB as of the end of the most recent fiscal quarter which ended after the end of the latest fiscal year for which certified financial statements were included in the latest Form 10-K or Form 10-KSB or the latest report to security holders (whichever the registrant elects to deliver pursuant to paragraph (a) of this Item), and more than forty-five days prior to the effective date of this registration statement (or as of a more recent date) by one of the following means:
 - (i) Including such information in the prospectus; or
 - (ii) Providing without charge to each person to whom a prospectus is delivered a copy of the registrant's latest Form 10-Q or Form 10-QSB; or
 - (iii) Providing without charge to each person to whom a prospectus is delivered a copy of the registrant's latest quarterly report which was delivered to its shareholders and which included the required financial information.
 - (3) If not reflected in the registrant's latest Form 10-K or Form 10-KSB or its latest annual report to security holders (whichever the registrant elects to deliver pursuant to paragraph (a) of this Item), provide information required by Rule 3-05 (§210.3-05 of this chapter) and Article 11 (§210.11-01 through §210.11.03 of this chapter) of Regulation S-X.
 - (4) Describe any and all material changes in the registrant's affairs which have occurred since the end of the latest fiscal year for which certified financial statements were included in the latest Form 10-K or Form 10-KSB or the latest annual report to security holders (whichever the registrant elects to deliver pursuant to paragraph (a) of this (Item) and which were not

described in a Form 10-Q, Form 10-QSB or quarterly report delivered with the prospectus in accordance with paragraph (a)(2)(ii) or (iii) of this Item.

Instruction. Where the registrant elects to deliver the documents identified in paragraph (a) with a preliminary prospectus, such documents need not be redelivered with the final prospectus.

- (b) If the registrant does not elect to deliver its latest Form 10-K or 10-KSB or its latest annual report to security holders:
- (1) Furnish a brief description of the business done by the registrant and its subsidiaries during the most recent fiscal year as required by Rule 14a-3 to be included in annual reports to security holders. The description also should take into account changes in its business which have occurred between the end of the last fiscal year and the effective date of the registration statement.
 - (2) Include financial statements and information as required by Rule 14-3(b)(1) to be included in annual reports to security holders as well as: (i) the interim financial information required by Rule 10-01 of Regulation S-X for a filing on Form 10-Q; (ii) any financial information required by Rule 3-05 and Article 11 of Regulation S-X; and (iii) any financial information required because of a material disposition of assets outside the normal course of business. The financial statements shall be restated if there has been a change in accounting principles or a correction of an error where such change or correction requires a material retroactive restatement of financial statements, or where one or more business combinations accounted for by the pooling of interest method of accounting have been consummated subsequent to the most recent fiscal year and the acquired businesses, considered in the aggregate, are significant pursuant to Rule 11-01(b).
 - (3) Furnish information relating to industry segments, classes or similar products or services, foreign and domestic operations, and export sales required by paragraphs (b), (c)(1)(i) and (d) of Item 101 of Regulation S-K (§229.101 of this chapter).
 - (4) Where common equity securities are being offered, furnish information required by Item 201 of Regulation S-K (§229.201 of this chapter), market price and dividends on the registrant's common stock and related stockholder matters.
 - (5) Furnish selected financial data required by Item 301 of Regulation S-K (§229.301 of this chapter).
 - (6) Furnish supplementary financial information required by Item 302 of Regulation S-K (§229.302 of this chapter).
 - (7) Furnish management's discussion and analysis of the registrant's financial condition and results of operations required by Item 303 of Regulation S-K (§229.303 of this chapter).
 - (8) Furnish information concerning changes in and disagreements with accountants on accounting and financial disclosure required by Item 304 of Regulation S-K (§229.304 of this chapter).
 - (9) Furnish quantitative and qualitative disclosures about market risk required by Item 305 of Regulation S-K (§ 229.305 of this chapter).
- (c) The registrant shall furnish the information required by paragraph (b) of this Item if:

- (1) the registrant was required to make a material retroactive restatement of financial statements because of:
 - (i) a change in accounting principles; or
 - (ii) a correction of an error; or
 - (iii) a consummation of one or more business combinations accounted for by the pooling of interest method of accounting was effected subsequent to the most recent fiscal year and the acquired businesses considered in the aggregate meet the test of a significant subsidiary;

or

- (2) registrant engaged in a material disposition of assets outside the normal course of business;

and

- (3) such restatement of financial statements or disposition of assets was not reflected in the registrant's latest annual report to security holders and/or its latest Form 10-K or Form 10-KSB filed pursuant to Sections 13(a) or 15(d) of the Exchange Act.

Item 12. Incorporation of Certain Information by Reference.

- (a) The documents listed in (1), (2), and, if applicable, the portions of the documents listed in (3) and (4) below, shall be specifically incorporated by reference into the prospectus, by means of a statement to that effect in the prospectus listing all such documents. In lieu of incorporating portions of the documents listed in (3) and (4) below, the registrant may incorporate by reference its entire annual or quarterly report to security holders.
 - (1) The registrant's latest Form 10-K (§249.310 of this chapter) filed pursuant to Section 13(a) or 15(d) of the Exchange Act which contains certified financial statements for the registrant's latest fiscal year for which a Form 10-K was required to have been filed.
 - (2) All other reports filed pursuant to Section 13(a) or 15(d) of the Exchange Act since the end of the fiscal year covered by the annual report referred to in (1) above.
 - (3) If the registrant elects to deliver its latest annual report to security holders, pursuant to Item 11(a)(1) of this Form:
 - (i) description of business furnished in accordance with the provisions of Rule 14a-3(b)(6) under the Exchange Act (§240.14a-3(b)(6) of this chapter);
 - (ii) financial statements and information furnished in accordance with the provisions of Rule 14a-3(b)(1);
 - (iii) information relating to industry segments, classes of similar products or services, foreign and domestic operations, and export sales furnished as required by paragraphs (b), (c)(1)(i) and (d) of Item 101 of Regulation S-K (§229.101 of this chapter);
 - (iv) where common equity securities are being offered, market price and dividends on the registrant's common equity and related stockholder matters furnished as required by Item 201 of Regulation S-K (§229.201 of this chapter);

- (v) selected financial data furnished as required by Item 301 of Regulation S-K (§229.301 of this chapter);
 - (vi) supplementary financial information furnished as required by Item 302 of Regulation S-K (§229.302 of this chapter);
 - (vii) management's discussion and analysis of financial condition and results of operations furnished as required by Item 303 of Regulation S-K (§229.303 of this chapter);
 - (viii) information concerning disagreements with accountants on accounting and financial disclosure furnished as required by Item 304 of Regulation S-K (§229.304 of this chapter); and
 - (ix) quantitative and qualitative disclosures about market risk as required by Item 305 of Regulation S-K (§ 229.305 of this chapter).
- (4) If the registrant elects, pursuant to Item 11(a)(2)(iii) of this Form, to provide a copy of its latest quarterly report which was delivered to shareholders, the financial information equivalent to that required to be presented in Part I of Form 10-Q.

Instruction. Attention is directed to Rule 439 (§230.439 of this chapter) regarding consent to use of material incorporated by reference.

- (b) The registrant may also state, if it so chooses, that specifically described portions of its annual or quarterly report to security holders, other than those portions required to be incorporated by reference pursuant to paragraphs (a)(3) and (4) above, are not part of the registration statement. In such case, the description of portions which are not incorporated by reference or which are excluded shall be made with clarity and in reasonable detail.
- (c) *Electronic filings.* Electronic filers electing to deliver and incorporate by reference all, or any portion, of the quarterly or annual report to security holders pursuant to this Item shall file as an exhibit such quarterly or annual report to security holders, or such portion thereof that is incorporated by reference, in electronic format.
- (d) (1) You must state
 - (i) that you will provide to each person, including any beneficial owner, to whom a prospectus is delivered, a copy of any or all of the information that has been incorporated by reference in the prospectus but not delivered with the prospectus;
 - (ii) that you will provide this information upon written or oral request;
 - (iii) that you will provide this information at no cost to the requester; and
 - (iv) the name, address, and telephone number to which the request for this information must be made.

Note to Item 12(d)(1). If you send any of the information that is incorporated by reference in the prospectus to security holders, you also must send any exhibits that are specifically incorporated by reference in that information.

(2) You must

- (i) identify the reports and other information that you file with the SEC; and
- (ii) state that the public may read and copy any materials you file with the SEC at the SEC's Public Reference Room at 450 Fifth Street, N.W., Washington, D.C. 20549. State that the public may obtain information on the operation of the Public Reference Room by calling the SEC at 1-800-SEC-0330. If you are an electronic filer, state that the SEC maintains an Internet site that contains reports, proxy and information statements, and other information regarding issuers that file electronically with the SEC and state the address of that site (<http://www.sec.gov>). You are encouraged to give your Internet address, if available.

Item 13. Disclosure of Commission Position on Indemnification for Securities Act Liabilities.

Furnish the information required by Item 510 of Regulation S-K (§229.510 of this chapter).

PART II—INFORMATION NOT REQUIRED IN PROSPECTUS

Item 14. Other Expenses of Issuance and Distribution.

Furnish the information required by Item 511 of Regulation S-K (§229.511 of this chapter).

Item 15. Indemnification of Directors and Officers.

Furnish the information required by Item 702 of Regulation S-K (§229.702 of this chapter).

Item 16. Exhibits.

Subject to the rules regarding incorporation by reference, furnish the exhibits required by Item 601 of Regulation S-K (§229.601 of this chapter).

Item 17. Undertakings.

Furnish the undertakings required by Item 512 of Regulation S-K (§229.512 of this chapter).

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-2 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of _____, State of _____, on _____, 20__.

(Registrant)

By _____
(Signature and Title)

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

(Signature)

(Title)

(Date)

Instructions.

1. The registration statement shall be signed by the registrant, its principal executive officer or officers, its principal financial officer, its controller or principal accounting officer and by at least a majority of the board of directors or persons performing similar functions. If the registrant is a foreign person, the registration statement shall also be signed by its authorized representative in the United States. Where the registrant is a limited partnership, the registration statement shall be signed by a majority of the board of directors of any corporate general partner signing the registration statement.
2. The name of each person who signs the registration statement shall be typed or printed beneath his signature. Any person who occupies more than one of the specified positions shall indicate each capacity in which he signs the registration statement. Attention is directed to Rule 402 concerning manual signatures and to Item 601 of Regulation S-K concerning signatures pursuant to powers of attorney.

INSTRUCTIONS AS TO SUMMARY PROSPECTUSES

1. A summary prospectus used pursuant to Rule 431(17 CFR 230.431 of this chapter) shall at the time of its use contain such of the information specified below as is then included in the registration statement. All other information and documents contained in the registration statement may be omitted.
 - (a) As to Item 1, the aggregate offering price to the public, the aggregate underwriting discounts and commissions and the offering price per unit to the public;
 - (b) As to Item 4, a brief statement of the principal purposes for which the proceeds are to be used;
 - (c) As to Item 7, a statement as to the amount of the offering, if any, to be made for the account of security holders;
 - (d) As to Item 8, the name of the managing underwriter or underwriters and a brief statement as to the nature of the underwriter's obligation to take the securities, and, if any securities to be registered are to be offered otherwise than through underwriters, a brief statement as to the manner of distribution;
 - (e) As to Item 9, a brief statement as to dividend rights, voting rights, conversion rights, interest, maturity;
 - (f) As to Item 11, a brief statement of the general character of the business done and intended to be done and the selected financial data (Item 301 of Regulation S-K (§229.301 of this chapter)); and
 - (g) A tabular presentation of notes payable, long term debt, deferred credits, minority interests, if material, and the equity section of the latest balance sheet filed, as may be appropriate.
2. The summary prospectus shall not contain a summary or condensation of any other required financial information except as provided above.
3. The Commission may, upon the request of the registrant, and where consistent with the protection of investors, permit the omission of any of the information herein required or the furnishing in substitution therefor of appropriate information of comparable character. The Commission may also require the inclusion of other information in addition to, or in substitution for, the information herein required in any case where such information is necessary or appropriate for the protection of investors.