

100 F Street NE, Washington, DC  
20549-2736

Notice is hereby given that, pursuant to the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*), the Securities and Exchange Commission ("Commission") is soliciting comments on the collection of information summarized below. The Commission plans to submit this existing collection of information to the Office of Management and Budget for extension and approval.

Exchange Act Rule 12d1-3 (17 CFR 240.12d1-3) requires a certification that a security has been approved by an exchange for listing and registration pursuant to Section 12(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78l(d)) to be filed with the Commission. The information required under Rule 12d1-3 must be filed with the Commission and is publicly available. We estimate that it takes approximately one-half hour per response to provide the information required under Rule 12d1-3 and that the information is filed by approximately 688 respondents for a total annual reporting burden of 344 hours (0.5 hours per response x 688 responses).

Written comments are invited on: (a) whether this proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility; (b) the accuracy of the agency's estimate of the burden imposed by the collection of information; (c) ways to enhance the quality, utility, and clarity of the information collected; and (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology. Consideration will be given to comments and suggestions submitted in writing within 60 days of this publication by October 3, 2022.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid control number.

Please direct your written comment to David Bottom, Director/Chief Information Officer, Securities and Exchange Commission, c/o John Pezzullo, 100 F Street NE, Washington, DC 20549 or send an email to: [PRA\\_Mailbox@sec.gov](mailto:PRA_Mailbox@sec.gov).

Dated: July 29, 2022.

**J. Matthew DeLesDernier,**  
Deputy Secretary.

[FR Doc. 2022-16674 Filed 8-3-22; 8:45 am]

BILLING CODE 8011-01-P

## SECURITIES AND EXCHANGE COMMISSION

[SEC File No. 270-069, OMB Control No. 3235-0069]

### Proposed Collection; Comment Request: Extension: Industry Guides

*Upon Written Request Copies Available From:* Securities and Exchange Commission, Office of FOIA Services, 100 F Street NE, Washington, DC 20549-2736

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Industry Guides are used by registrants in certain industries as disclosure guidelines to be followed in presenting information to investors in Securities Act (15 U.S.C. 77a *et seq.*) and Exchange Act (15 U.S.C. 78a *et seq.*) registration statements and certain other Exchange Act filings. The paperwork burden from the Industry Guides is imposed through the forms that are subject to the disclosure requirements in the Industry Guides and is reflected in the analysis of these documents. To avoid a Paperwork Reduction Act inventory reflecting duplicative burdens, for administrative convenience the Commission estimates the total annual burden imposed by the Industry Guides to be one hour.

Written comments are invited on: (a) whether this proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility; (b) the accuracy of the agency's estimate of the burden imposed by the collection of information; (c) ways to enhance the quality, utility, and clarity of the information collected; and (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology. Consideration will be given to comments and suggestions submitted in writing within 60 days of this publication by October 3, 2022.

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Please direct your written comment to David Bottom, Director/Chief

Information Officer, Securities and Exchange Commission, c/o John Pezzullo, 100 F Street NE, Washington, DC 20549 or send an email to: [PRA\\_Mailbox@sec.gov](mailto:PRA_Mailbox@sec.gov).

Dated: July 29, 2022.

**J. Matthew DeLesDernier,**  
Deputy Secretary.

[FR Doc. 2022-16672 Filed 8-3-22; 8:45 am]

BILLING CODE 8011-01-P

## SECURITIES AND EXCHANGE COMMISSION

[Investment Company Act Release No. 34656]

### Applications for Deregistration Under Section 8(f) of the Investment Company Act of 1940

July 29, 2022.

**AGENCY:** Securities and Exchange Commission ("Commission" or "SEC").

**ACTION:** Notice.

The following is a notice of applications for deregistration under section 8(f) of the Investment Company Act of 1940 for the month of July 2022. A copy of each application may be obtained via the Commission's website by searching for the applicable file number listed below, or for an applicant using the Company name search field, on the SEC's EDGAR system. The SEC's EDGAR system may be searched at <https://www.sec.gov/edgar/searchedgar/legacy/companysearch.html>. You may also call the SEC's Public Reference Room at (202) 551-8090. An order granting each application will be issued unless the SEC orders a hearing. Interested persons may request a hearing on any application by emailing the SEC's Secretary at [Secretaries-Office@sec.gov](mailto:Secretaries-Office@sec.gov) and serving the relevant applicant with a copy of the request by email, if an email address is listed for the relevant applicant below, or personally or by mail, if a physical address is listed for the relevant applicant below. Hearing requests should be received by the SEC by 5:30 p.m. on August 23, 2022, and should be accompanied by proof of service on applicants, in the form of an affidavit or, for lawyers, a certificate of service. Pursuant to Rule 0-5 under the Act, hearing requests should state the nature of the writer's interest, any facts bearing upon the desirability of a hearing on the matter, the reason for the request, and the issues contested. Persons who wish to be notified of a hearing may request notification by writing to the Commission's Secretary at [Secretaries-Office@sec.gov](mailto:Secretaries-Office@sec.gov).

**ADDRESSES:** The Commission:  
*Secretaries-Office@sec.gov.*

**FOR FURTHER INFORMATION CONTACT:**  
 Shawn Davis, Assistant Director, at (202) 551-6413 or Chief Counsel's Office at (202) 551-6821; SEC, Division of Investment Management, Chief Counsel's Office, 100 F Street NE, Washington, DC 20549-8010.

**Infinity Long/Short Equity Fund, LLC**  
**[File No. 811-23297]**

*Summary:* Applicant, a closed-end investment company, seeks an order declaring that it has ceased to be an investment company. On December 31, 2021, and March 28, 2022, applicant made liquidating distributions to its shareholders based on net asset value. Expenses of \$20,000 incurred in connection with the liquidation were paid by the applicant's investment adviser.

*Filing Dates:* The application was filed on May 12, 2022, and amended on July 12, 2022.

*Applicant's Address:*  
*joshua.deringer@faegredrinker.com.*

**PFM Funds [File No. 811-04933]**

*Summary:* Applicant, a closed-end investment company, seeks an order declaring that it has ceased to be an investment company. The applicant has transferred its assets to Government Obligations Fund, a series of First American Funds, Inc., and on December 20, 2021 made a final distribution to its shareholders based on net asset value. Expenses of \$538,205 incurred in connection with the reorganization were paid by the applicant, the applicant's investment adviser, and the acquiring fund.

*Filing Date:* The application was filed on June 28, 2022.

*Applicant's Address:* *HESSD@pfmam.com.*

**PIMCO Dynamic Credit & Mortgage Income Fund [File No. 811-22758]**

*Summary:* Applicant, a closed-end investment company, seeks an order declaring that it has ceased to be an investment company. The applicant has transferred its assets to PIMCO Dynamic Income Fund, and on December 10, 2021 made a final distribution to its shareholders based on net asset value. Expenses of \$2,990,379 incurred in connection with the reorganization were paid by the applicant's investment adviser.

*Filing Date:* The application was filed on January 3, 2021.

*Applicant's Address:* *david.sullivan@ropesgray.com.*

**PIMCO Income Opportunity Fund [File No. 811-22121]**

*Summary:* Applicant, a closed-end investment company, seeks an order declaring that it has ceased to be an investment company. The applicant has transferred its assets to PIMCO Dynamic Income Fund, and on December 10, 2021 made a final distribution to its shareholders based on net asset value. Expenses of \$482,768 incurred in connection with the reorganization were paid by the applicant's investment adviser.

*Filing Date:* The application was filed on January 3, 2021.

*Applicant's Address:* *david.sullivan@ropesgray.com.*

**Pioneer Income Opportunities Trust**  
**[File No. 811-23486]**

*Summary:* Applicant, a closed-end investment company, seeks an order declaring that it has ceased to be an investment company. Applicant has never made a public offering of its securities and does not propose to make a public offering or engage in business of any kind.

*Filing Dates:* The application was filed on February 9, 2022, and amended on June 10, 2022.

*Applicant's Address:*  
*jeremy.kantrowitz@morganlewis.com.*

**Value Line Tax Exempt Fund, Inc. [File No. 811-03904]**

*Summary:* Applicant seeks an order declaring that it has ceased to be an investment company. On October 25, 2021, applicant made a liquidating distribution to its shareholders based on net asset value. Expenses of \$139,000 incurred in connection with the liquidation were paid by the applicant and the applicant's investment advisor.

*Filing Dates:* The application was filed on April 20, 2022, and amended on June 29, 2022.

*Applicant's Address:* *info@vlfunds.com.*

For the Commission, by the Division of Investment Management, pursuant to delegated authority.

**J. Matthew DeLesDernier,**

*Deputy Secretary.*

[FR Doc. 2022-16653 Filed 8-3-22; 8:45 am]

**BILLING CODE 8011-01-P**

**SECURITIES AND EXCHANGE COMMISSION**

**[SEC File No. 270-249, OMB Control No. 3235-0258]**

**Proposed Collection; Comment Request: Extension: Form F-1**

*Upon Written Request Copies Available From:* Securities and Exchange Commission, Office of FOIA Services, 100 F Street NE, Washington, DC 20549-2736

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Form F-1 (17 CFR 239.31) is used by certain foreign private issuers to register securities pursuant to the Securities Act of 1933 (15 U.S.C. 77a *et seq.*). The information collected is intended to ensure that the information required to be filed by the Commission permits verification of compliance with securities law requirements and assures the public availability of such information. Form F-1 takes approximately 1,615.57 hours per response and is filed by approximately 66 respondents. We estimate that 25% of the 1,615.57 hours per response (403.89 hours) is prepared by the registrant for a total annual reporting burden of 26,657 hours (403.89 hours per response × 66 responses).

Written comments are invited on: (a) whether this proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility; (b) the accuracy of the agency's estimate of the burden imposed by the collection of information; (c) ways to enhance the quality, utility, and clarity of the information collected; and (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology. Consideration will be given to comments and suggestions submitted in writing within 60 days of this publication by October 3, 2022.

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