

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION
June 15, 2009

ADMINISTRATIVE PROCEEDING
File No. 3-13518

In the Matter of

**Falcon Entertainment Corp.,
Fanatics Only, Inc.,
Fidelity Leasing Income Fund,
Finger Lakes Financial Corp.,
First Cincinnati, Inc., and
First Mutual, Inc.
(n/k/a First Community, Inc.),**

Respondents.

**ORDER INSTITUTING
ADMINISTRATIVE PROCEEDINGS
AND NOTICE OF HEARING
PURSUANT TO SECTION 12(j) OF
THE SECURITIES EXCHANGE ACT
OF 1934**

I.

The Securities and Exchange Commission (“Commission”) deems it necessary and appropriate for the protection of investors that public administrative proceedings be, and hereby are, instituted pursuant to Section 12(j) of the Securities Exchange Act of 1934 (“Exchange Act”) against Respondents Falcon Entertainment Corp., Fanatics Only, Inc., Fidelity Leasing Income Fund, Finger Lakes Financial Corp., First Cincinnati, Inc., and First Mutual, Inc. (n/k/a First Community, Inc.).

II.

After an investigation, the Division of Enforcement alleges that:

A. RESPONDENTS

1. Falcon Entertainment Corp. (CIK No. 1089046) is a void Delaware corporation located in New York, New York with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Falcon is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-QSB for the period ended November 30, 2002, which reported a net loss of over \$2.9 million for the prior six months. As of June 11, 2009, the company’s stock (symbol “INDE”) was traded on the over-the-counter markets.

2. Fanatics Only, Inc. (CIK No. 720815) is a dissolved Colorado corporation located in Lakewood, Colorado with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Fanatics is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-KSB for the period ended December 31, 1996, which reported a net loss of over \$7.7 million for the prior twelve months. As of June 11, 2009, the company's stock (symbol "FONL") was traded on the over-the-counter markets.

3. Fidelity Leasing Income Fund (CIK No. 740867) is a Pennsylvania corporation located in Radnor, Pennsylvania with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Fidelity is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-K for the period ended December 31, 1993.

4. Finger Lakes Financial Corp. (CIK No. 1062423) is a federally chartered bank company located in Geneva, New York with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). Finger Lakes is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended September 30, 2000.

5. First Cincinnati, Inc. (CIK No. 1034898) is a cancelled Ohio corporation located in Cincinnati, Ohio with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). First Cincinnati is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for the period ended September 30, 2000, which reported a net loss of over \$25 million for the prior nine months. As of June 11, 2009, the company's common stock (symbol "FCNN") was traded on the over-the-counter markets.

6. First Mutual, Inc. (n/k/a First Community, Inc.) (CIK No. 69280) is a Delaware corporation located in Needham, Massachusetts with a class of securities registered with the Commission pursuant to Exchange Act Section 12(g). First Mutual is delinquent in its periodic filings with the Commission, having not filed any periodic reports since it filed a Form 10-Q for fiscal year March 31, 1999, which reported an accumulated deficit of \$4.45 million.

B. DELINQUENT PERIODIC FILINGS

7. As discussed in more detail above, all of the respondents are delinquent in their periodic filings with the Commission (*see* Chart of Delinquent Filings, attached hereto as Appendix 1), have repeatedly failed to meet their obligations to file timely periodic reports, and failed to heed delinquency letters sent to them by the Division of Corporation Finance requesting compliance with their periodic filing obligations or, through their failure to maintain a valid address on file with the Commission as required by Commission rules, did not receive such letters.

8. Exchange Act Section 13(a) and the rules promulgated thereunder require issuers of securities registered pursuant to Exchange Act Section 12 to file with the Commission current and accurate information in periodic reports, even if the registration

is voluntary under Section 12(g). Specifically, Rule 13a-1 requires issuers to file annual reports and Rule 13a-13 requires issuers to file quarterly reports.

9. As a result of the foregoing, Respondents failed to comply with Exchange Act Section 13(a) and Rules 13a-1 and 13a-13 thereunder.

III.

In view of the allegations made by the Division of Enforcement, the Commission deems it necessary and appropriate for the protection of investors that public administrative proceedings be instituted to determine:

A. Whether the allegations contained in Section II are true and, in connection therewith, to afford the Respondents an opportunity to establish any defenses to such allegations; and,

B. Whether it is necessary and appropriate for the protection of investors to suspend for a period not exceeding twelve months, or revoke the registration of each class of securities of the Respondents identified in Section II registered pursuant to Section 12 of the Exchange Act.

IV.

IT IS HEREBY ORDERED that a public hearing for the purpose of taking evidence on the questions set forth in Section III hereof shall be convened at a time and place to be fixed, and before an Administrative Law Judge to be designated by further order as provided by Rule 110 of the Commission's Rules of Practice [17 C.F.R. § 201.110].

IT IS HEREBY FURTHER ORDERED that Respondents shall file an Answer to the allegations contained in this Order within ten (10) days after service of this Order, as provided by Rule 220(b) of the Commission's Rules of Practice [17 C.F.R. § 201.220(b)].

If Respondents fail to file the directed Answers, or fail to appear at a hearing after being duly notified, the Respondents may be deemed in default and the proceedings may be determined against it upon consideration of this Order, the allegations of which may be deemed to be true as provided by Rules 155(a), 220(f), 221(f), and 310 of the Commission's Rules of Practice [17 C.F.R. §§ 201.155(a), 201.220(f), 201.221(f), and 201.310].

This Order shall be served forthwith upon Respondents personally or by certified, registered, or Express Mail, or by other means of verifiable delivery.

IT IS FURTHER ORDERED that the Administrative Law Judge shall issue an initial decision no later than 120 days from the date of service of this Order, pursuant to Rule 360(a)(2) of the Commission's Rules of Practice [17 C.F.R. § 201.360(a)(2)].

In the absence of an appropriate waiver, no officer or employee of the Commission engaged in the performance of investigative or prosecuting functions in this or any factually related proceeding will be permitted to participate or advise in the decision of this matter, except as witness or counsel in proceedings held pursuant to notice. Since this proceeding is not “rule making” within the meaning of Section 551 of the Administrative Procedure Act, it is not deemed subject to the provisions of Section 553 delaying the effective date of any final Commission action.

By the Commission.

Elizabeth M. Murphy
Secretary

Attachment

Appendix 1

Chart of Delinquent Filings *In the Matter of Falcon Entertainment Corp., et al.*

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<i>Falcon Entertainment Corp.</i>	<i>10-QSB</i>	02/28/01	04/16/01	Not filed	98
	<i>10-KSB</i>	05/31/01	08/29/01	Not filed	94
	<i>10-QSB</i>	08/31/01	10/15/01	Not filed	92
	<i>10-QSB</i>	11/30/01	01/14/02	Not filed	89
	<i>10-QSB</i>	02/28/02	04/15/02	Not filed	86
	<i>10-KSB</i>	05/31/02	08/29/02	Not filed	82
	<i>10-QSB</i>	08/31/02	10/15/02	Not filed	80
	<i>10-QSB</i>	11/30/02	01/14/03	Not filed	77
	<i>10-QSB</i>	02/28/03	04/14/03	Not filed	74
	<i>10-KSB</i>	05/31/03	08/29/03	Not filed	70
	<i>10-QSB</i>	08/31/03	10/15/03	Not filed	68
	<i>10-QSB</i>	11/30/03	01/14/04	Not filed	65
	<i>10-QSB</i>	02/29/04	04/14/04	Not filed	62
	<i>10-KSB</i>	05/31/04	08/30/04	Not filed	58
	<i>10-QSB</i>	08/31/04	10/15/04	Not filed	56
	<i>10-QSB</i>	11/30/04	01/14/05	Not filed	53
	<i>10-QSB</i>	02/28/05	04/14/05	Not filed	50
	<i>10-KSB</i>	05/31/05	08/29/05	Not filed	46
	<i>10-QSB</i>	08/31/05	10/17/05	Not filed	44
	<i>10-QSB</i>	11/30/05	01/17/06	Not filed	41
	<i>10-QSB</i>	02/28/06	04/14/06	Not filed	38
	<i>10-KSB</i>	05/31/06	08/29/06	Not filed	34
	<i>10-QSB</i>	08/31/06	10/16/06	Not filed	32
	<i>10-QSB</i>	11/30/06	01/16/07	Not filed	29
	<i>10-QSB</i>	02/28/07	04/16/07	Not filed	26
	<i>10-KSB</i>	05/31/07	08/29/07	Not filed	22
	<i>10-QSB</i>	08/31/07	10/15/07	Not filed	20
	<i>10-QSB</i>	11/30/07	01/14/08	Not filed	17

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Falcon Entertainment Corp. (continued)	10-QSB	02/29/08	04/15/08	Not filed	14
	10-KSB	05/31/08	08/29/08	Not filed	10
	10-Q*	08/31/08	10/15/08	Not filed	8
	10-Q*	11/30/08	01/14/09	Not filed	5
	10-Q*	02/28/09	04/14/09	Not filed	2
Total Filings Delinquent		33			
Fanatics Only, Inc.					
	10-QSB	03/31/97	05/15/97	Not filed	145
	10-QSB	06/30/97	08/14/97	Not filed	142
	10-QSB	09/30/97	11/14/97	Not filed	139
	10-KSB	12/31/97	03/31/98	Not filed	135
	10-QSB	03/31/98	05/15/98	Not filed	133
	10-QSB	06/30/98	08/14/98	Not filed	130
	10-QSB	09/30/98	11/16/98	Not filed	127
	10-KSB	12/31/98	03/31/99	Not filed	123
	10-QSB	03/31/99	05/17/99	Not filed	121
	10-QSB	06/30/99	08/16/99	Not filed	118
	10-QSB	09/30/99	11/15/99	Not filed	115
	10-KSB	12/31/99	03/30/00	Not filed	111
	10-QSB	03/31/00	05/15/00	Not filed	109
	10-QSB	06/30/00	08/14/00	Not filed	106
	10-QSB	09/30/00	11/14/00	Not filed	103
	10-KSB	12/31/00	04/02/01	Not filed	98
	10-QSB	03/31/01	05/15/01	Not filed	97
	10-QSB	06/30/01	08/14/01	Not filed	94
	10-QSB	09/30/01	11/14/01	Not filed	91
	10-KSB	12/31/01	04/01/02	Not filed	86
	10-QSB	03/31/02	05/15/02	Not filed	85
	10-QSB	06/30/02	08/14/02	Not filed	82
	10-QSB	09/30/02	11/14/02	Not filed	79
	10-KSB	12/31/02	03/31/03	Not filed	75
	10-QSB	03/31/03	05/15/03	Not filed	73
	10-QSB	06/30/03	08/14/03	Not filed	70
	10-QSB	09/30/03	11/14/03	Not filed	67
	10-KSB	12/31/03	03/30/04	Not filed	63
	10-QSB	03/31/04	05/17/04	Not filed	61
	10-QSB	06/30/04	08/16/04	Not filed	58
	10-QSB	09/30/04	11/15/04	Not filed	55

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Fanatics Only, Inc. (continued)	10-KSB	12/31/04	03/31/05	Not filed	51
	10-QSB	03/31/05	05/16/05	Not filed	49
	10-QSB	06/30/05	08/15/05	Not filed	46
	10-QSB	09/30/05	11/14/05	Not filed	43
	10-KSB	12/31/05	03/31/06	Not filed	39
	10-QSB	03/31/06	05/15/06	Not filed	37
	10-QSB	06/30/06	08/14/06	Not filed	34
	10-QSB	09/30/06	11/14/06	Not filed	31
	10-KSB	12/31/06	04/02/07	Not filed	26
	10-QSB	03/31/07	05/15/07	Not filed	25
	10-QSB	06/30/07	08/14/07	Not filed	22
	10-QSB	09/30/07	11/14/07	Not filed	19
	10-KSB	12/31/07	03/31/08	Not filed	15
	10-Q*	03/31/08	05/15/08	Not filed	13
	10-Q*	06/30/08	08/14/08	Not filed	10
	10-Q*	09/30/08	11/14/08	Not filed	7
	10-K*	12/31/08	03/31/09	Not filed	3
	10-Q*	03/31/09	05/15/09	Not filed	1
	Total Filings Delinquent		49		

Fidelity Leasing Income Fund

10-Q	03/31/94	05/16/94	Not filed	181
10-Q	06/30/94	08/15/94	Not filed	178
10-Q	09/30/94	11/14/94	Not filed	175
10-K	12/31/94	03/31/95	Not filed	171
10-Q	03/31/95	05/15/95	Not filed	169
10-Q	06/30/95	08/14/95	Not filed	166
10-Q	09/30/95	11/14/95	Not filed	163
10-K	12/31/95	04/01/96	Not filed	158
10-Q	03/31/96	05/15/96	Not filed	157
10-Q	06/30/96	08/14/96	Not filed	154
10-Q	09/30/96	11/14/96	Not filed	151
10-K	12/31/96	03/31/97	Not filed	147
10-Q	03/31/97	05/15/97	Not filed	145
10-Q	06/30/97	08/14/97	Not filed	142
10-Q	09/30/97	11/14/97	Not filed	139
10-K	12/31/97	03/31/98	Not filed	135
10-Q	03/31/98	05/15/98	Not filed	133
10-Q	06/30/98	08/14/98	Not filed	130

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Fidelity Leasing Income Fund <i>(continued)</i>	10-Q	09/30/98	11/16/98	Not filed	127
	10-K	12/31/98	03/31/99	Not filed	123
	10-Q	03/31/99	05/17/99	Not filed	121
	10-Q	06/30/99	08/16/99	Not filed	118
	10-Q	09/30/99	11/15/99	Not filed	115
	10-K	12/31/99	03/30/00	Not filed	111
	10-Q	03/31/00	05/15/00	Not filed	109
	10-Q	06/30/00	08/14/00	Not filed	106
	10-Q	09/30/00	11/14/00	Not filed	103
	10-K	12/31/00	04/02/01	Not filed	98
	10-Q	03/31/01	05/15/01	Not filed	97
	10-Q	06/30/01	08/14/01	Not filed	94
	10-Q	09/30/01	11/14/01	Not filed	91
	10-K	12/31/01	04/01/02	Not filed	86
	10-Q	03/31/02	05/15/02	Not filed	85
	10-Q	06/30/02	08/14/02	Not filed	82
	10-Q	09/30/02	11/14/02	Not filed	79
	10-K	12/31/02	03/31/03	Not filed	75
	10-Q	03/31/03	05/15/03	Not filed	73
	10-Q	06/30/03	08/14/03	Not filed	70
	10-Q	09/30/03	11/14/03	Not filed	67
	10-K	12/31/03	03/30/04	Not filed	63
	10-Q	03/31/04	05/17/04	Not filed	61
	10-Q	06/30/04	08/16/04	Not filed	58
	10-Q	09/30/04	11/15/04	Not filed	55
	10-K	12/31/04	03/31/05	Not filed	51
	10-Q	03/31/05	05/16/05	Not filed	49
	10-Q	06/30/05	08/15/05	Not filed	46
	10-Q	09/30/05	11/14/05	Not filed	43
	10-K	12/31/05	03/31/06	Not filed	39
	10-Q	03/31/06	05/15/06	Not filed	37
	10-Q	06/30/06	08/14/06	Not filed	34
	10-Q	09/30/06	11/14/06	Not filed	31
10-K	12/31/06	04/02/07	Not filed	26	
10-Q	03/31/07	05/15/07	Not filed	25	
10-Q	06/30/07	08/14/07	Not filed	22	
10-Q	09/30/07	11/14/07	Not filed	19	
10-K	12/31/07	03/31/08	Not filed	15	
10-Q	03/31/08	05/15/08	Not filed	13	

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Fidelity Leasing Income Fund <i>(continued)</i>	10-Q	06/30/08	08/14/08	Not filed	10
	10-Q	09/30/08	11/14/08	Not filed	7
	10-K	12/31/08	03/31/09	Not filed	3
	10-Q	03/31/09	05/15/09	Not filed	1
Total Filings Delinquent	61				
Finger Lakes Financial Corp.					
	10-K	12/31/00	04/02/01	Not filed	98
	10-Q	03/31/01	05/15/01	Not filed	97
	10-Q	06/30/01	08/14/01	Not filed	94
	10-Q	09/30/01	11/14/01	Not filed	91
	10-K	12/31/01	04/01/02	Not filed	86
	10-Q	03/31/02	05/15/02	Not filed	85
	10-Q	06/30/02	08/14/02	Not filed	82
	10-Q	09/30/02	11/14/02	Not filed	79
	10-K	12/31/02	03/31/03	Not filed	75
	10-Q	03/31/03	05/15/03	Not filed	73
	10-Q	06/30/03	08/14/03	Not filed	70
	10-Q	09/30/03	11/14/03	Not filed	67
	10-K	12/31/03	03/30/04	Not filed	63
	10-Q	03/31/04	05/17/04	Not filed	61
	10-Q	06/30/04	08/16/04	Not filed	58
	10-Q	09/30/04	11/15/04	Not filed	55
	10-K	12/31/04	03/31/05	Not filed	51
	10-Q	03/31/05	05/16/05	Not filed	49
	10-Q	06/30/05	08/15/05	Not filed	46
	10-Q	09/30/05	11/14/05	Not filed	43
	10-K	12/31/05	03/31/06	Not filed	39
	10-Q	03/31/06	05/15/06	Not filed	37
	10-Q	06/30/06	08/14/06	Not filed	34
	10-Q	09/30/06	11/14/06	Not filed	31
	10-K	12/31/06	04/02/07	Not filed	26
	10-Q	03/31/07	05/15/07	Not filed	25
	10-Q	06/30/07	08/14/07	Not filed	22
	10-Q	09/30/07	11/14/07	Not filed	19

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
Finger Lakes Financial Corp. (continued)	10-K	12/31/07	03/31/08	Not filed	15
	10-Q	03/31/08	05/15/08	Not filed	13
	10-Q	06/30/08	08/14/08	Not filed	10
	10-Q	09/30/08	11/14/08	Not filed	7
	10-K	12/31/08	03/31/09	Not filed	3
	10-Q	03/31/09	05/15/09	Not filed	1
Total Filings Delinquent	34				
First Cincinnati, Inc.	10-K	12/31/00	04/02/01	Not filed	98
	10-Q	03/31/01	05/15/01	Not filed	97
	10-Q	06/30/01	08/14/01	Not filed	94
	10-Q	09/30/01	11/14/01	Not filed	91
	10-K	12/31/01	04/01/02	Not filed	86
	10-Q	03/31/02	05/15/02	Not filed	85
	10-Q	06/30/02	08/14/02	Not filed	82
	10-Q	09/30/02	11/14/02	Not filed	79
	10-K	12/31/02	03/31/03	Not filed	75
	10-Q	03/31/03	05/15/03	Not filed	73
	10-Q	06/30/03	08/14/03	Not filed	70
	10-Q	09/30/03	11/14/03	Not filed	67
	10-K	12/31/03	03/30/04	Not filed	63
	10-Q	03/31/04	05/17/04	Not filed	61
	10-Q	06/30/04	08/16/04	Not filed	58
	10-Q	09/30/04	11/15/04	Not filed	55
	10-K	12/31/04	03/31/05	Not filed	51
	10-Q	03/31/05	05/16/05	Not filed	49
	10-Q	06/30/05	08/15/05	Not filed	46
	10-Q	09/30/05	11/14/05	Not filed	43
	10-K	12/31/05	03/31/06	Not filed	39
	10-Q	03/31/06	05/15/06	Not filed	37
	10-Q	06/30/06	08/14/06	Not filed	34
	10-Q	09/30/06	11/14/06	Not filed	31
	10-K	12/31/06	04/02/07	Not filed	26
	10-Q	03/31/07	05/15/07	Not filed	25
	10-Q	06/30/07	08/14/07	Not filed	22
10-Q	09/30/07	11/14/07	Not filed	19	
10-K	12/31/07	03/31/08	Not filed	15	
10-Q	03/31/08	05/15/08	Not filed	13	

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
First Cincinnati, Inc. (continued)	10-Q	06/30/08	08/14/08	Not filed	10
	10-Q	09/30/08	11/14/08	Not filed	7
	10-K	12/31/08	03/31/09	Not filed	3
	10-Q	03/31/09	05/15/09	Not filed	1
Total Filings Delinquent	34				

First Mutual, Inc.

10-Q	06/30/99	08/16/99	Not filed	118
10-K	09/30/99	12/29/99	Not filed	114
10-Q	12/31/99	02/14/00	Not filed	112
10-Q	03/31/00	05/15/00	Not filed	109
10-Q	06/30/00	08/14/00	Not filed	106
10-K	09/30/00	12/29/00	Not filed	102
10-Q	12/31/00	02/14/01	Not filed	100
10-Q	03/31/01	05/15/01	Not filed	97
10-Q	06/30/01	08/14/01	Not filed	94
10-K	09/30/01	12/31/01	Not filed	90
10-Q	12/31/01	02/14/02	Not filed	88
10-Q	03/31/02	05/15/02	Not filed	85
10-Q	06/30/02	08/14/02	Not filed	82
10-K	09/30/02	12/30/02	Not filed	78
10-Q	12/31/02	02/14/03	Not filed	76
10-Q	03/31/03	05/15/03	Not filed	73
10-Q	06/30/03	08/14/03	Not filed	70
10-K	09/30/03	12/29/03	Not filed	66
10-Q	12/31/03	02/17/04	Not filed	64
10-Q	03/31/04	05/17/04	Not filed	61
10-Q	06/30/04	08/16/04	Not filed	58
10-K	09/30/04	12/29/04	Not filed	54
10-Q	12/31/04	02/14/05	Not filed	52
10-Q	03/31/05	05/16/05	Not filed	49
10-Q	06/30/05	08/15/05	Not filed	46
10-K	09/30/05	12/29/05	Not filed	42
10-Q	12/31/05	02/14/06	Not filed	40
10-Q	03/31/06	05/15/06	Not filed	37
10-Q	06/30/06	08/14/06	Not filed	34
10-K	09/30/06	12/29/06	Not filed	30
10-Q	12/31/06	02/14/07	Not filed	28
10-Q	03/31/07	05/15/07	Not filed	25

Company Name	Form Type	Period Ended	Due Date	Date Received	Months Delinquent (rounded up)
<i>First Mutual, Inc.</i> <i>(continued)</i>	<i>10-Q</i>	06/30/07	08/14/07	Not filed	22
	<i>10-K</i>	09/30/07	12/29/07	Not filed	18
	<i>10-Q</i>	12/31/07	02/14/08	Not filed	16
	<i>10-Q</i>	03/31/08	05/15/08	Not filed	13
	<i>10-Q</i>	06/30/08	08/14/08	Not filed	10
	<i>10-K</i>	09/30/08	12/29/08	Not filed	6
	<i>10-Q</i>	12/31/08	02/17/09	Not filed	4
	<i>10-Q</i>	03/31/09	05/15/09	Not filed	1
Total Filings Delinquent					39

*Regulation S-B and its accompanying forms, including Forms 10-QSB and 10-KSB, are in the process of being removed from the federal securities laws. See Release No. 34-56994 (Dec. 19, 2007). The removal is taking effect over a transition period that will conclude on March 15, 2009, so by that date, all reporting companies that previously filed their periodic reports on Forms 10-QSB and 10-KSB will be required to use Forms 10-Q and 10-K instead. Forms 10-QSB and 10-KSB will no longer be available, though issuers that meet the definition of a "smaller reporting company" (generally, a company that has less than \$75 million in public equity float as of the end of its most recently completed second fiscal quarter) will have the option of using new, scaled disclosure requirements that Regulation S-K now includes.