

# SECURITIES AND EXCHANGE COMMISSION

## 17 CFR Part 232

[Release Nos. 33-8922; 34-57888; 39-2454; IC-28292]

### Adoption of Updated EDGAR Filer Manual

**AGENCY:** Securities and Exchange Commission.

**ACTION:** Final rule.

**SUMMARY:** The Securities and Exchange Commission (the Commission) is adopting revisions to the Electronic Data Gathering, Analysis, and Retrieval System (EDGAR) Filer Manual to reflect updates to the EDGAR system. The revisions are being made primarily to reflect the United States Department of Treasury's Financial Management Service's (FMS) designation of U.S. Bank of St. Louis, Missouri as the new Financial Agent for General Lockbox Services for the Commission. U.S. Bank assumed this responsibility from Mellon Bank effective February 4, 2008. In addition, the revisions include a modification to the EDGARLite Form TA-1 (Application for registration as a transfer agent filed pursuant to the Securities Exchange Act of 1934) to correct the form version number and Form TA-2 (Annual Report of Transfer Agent activities filed pursuant to the Securities Exchange Act of 1934) to allow filers to input up to two decimal places for percentage values in their response to Question 5(d).

The filer manual is also being revised to incorporate changes to reflect several amended rules and forms previously proposed or adopted by the Commission and implemented in EDGAR. Those rules address (1) the electronic submission on EDGAR of applications for orders under any section of the Investment Company Act of 1940 and Regulation E filings of Small Business Investment Companies (SBIC's) and Business Development Companies (BDC's) if and when the Commission might adopt rule changes making these mandatory electronic submissions and (2) Smaller Reporting Company regulatory relief and simplification.

The revisions to the Filer Manual reflect changes within Volume II entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 7 (May 2008). The updated manual will be incorporated by reference into the Code of Federal Regulations.

**EFFECTIVE DATE:** June 11, 2008. The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of June 11, 2008.

**FOR FURTHER INFORMATION CONTACT:** In the Office of Information Technology, Rick Heroux, at (202) 551-8800; in the Office of Financial Management, for questions concerning the change in financial agents, contact Connie Cornett, at (202) 551-7812; in the Division of Investment Management, for questions concerning applications for orders under any section of the Investment Company Act of 1940, contact Ruth Armfield Sanders, Senior Special Counsel, Office of Legal and Disclosure, at (202) 551-6989, Nadya Roytblat, Assistant Director, Office of Investment Company Regulation, at (202) 551-6821, or Keith Carpenter, Senior Special Counsel, Office of Insurance Products, at (202) 551-6766; for questions concerning Regulation E filings of Small Business Investment Companies (SBIC’s) and Business Development Companies (BDC’s), contact Ruth Armfield Sanders, Senior Special Counsel, Office of Legal and Disclosure, at (202) 551-6989; in the Division of Corporation Finance, for questions concerning Smaller Reporting Companies, Gerald J. Laporte, Chief; Kevin M. O’Neill, Special Counsel; or Johanna Vega Losert, Attorney-Advisor, Office of Small Business Policy (202) 551-3430.

**SUPPLEMENTARY INFORMATION:** Today we are adopting an updated EDGAR Filer Manual, Volume II. The Filer Manual describes the technical formatting requirements for the

preparation and submission of electronic filings through the EDGAR system.<sup>1</sup> It also describes the requirements for filing using EDGARLink<sup>2</sup> and the Online Forms/XML Web site.

The Filer Manual contains all the technical specifications for filers to submit filings using the EDGAR system. Filers must comply with the applicable provisions of the Filer Manual in order to assure the timely acceptance and processing of filings made in electronic format.<sup>3</sup> Filers should consult the Filer Manual in conjunction with our rules governing mandated electronic filing when preparing documents for electronic submission.<sup>4</sup>

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<sup>1</sup> We originally adopted the Filer Manual on April 1, 1993, with an effective date of April 26, 1993. Release No. 33-6986 (April 1, 1993) [58 FR 18638]. We implemented the most recent update to the Filer Manual on August 20, 2007. See Release No. 33-8834 (August 15, 2007) [72 FR 46559].

<sup>2</sup> This is the filer assistance software we provide filers filing on the EDGAR system.

<sup>3</sup> See Rule 301 of Regulation S-T (17 CFR 232.301).

<sup>4</sup> See Release Nos. 33-6977 (February 23, 1993) [58 FR 14628], IC-19284 (February 23, 1993) [58 FR 14848], 35-25746 (February 23, 1993) [58 FR 14999], and 33-6980 (February 23, 1993) [58 FR 15009] in which we comprehensively discuss the rules we adopted to govern mandated electronic filing. See also Release No. 33-7122 (December 19, 1994) [59 FR 67752], in which we made the EDGAR rules final and applicable to all domestic registrants; Release No. 33-7427 (July 1, 1997) [62 FR 36450], in which we adopted minor amendments to the EDGAR rules; Release No. 33-7472 (October 24, 1997) [62 FR 58647], in which we announced that, as of January 1, 1998, we would not accept in paper filings that we require filers to submit electronically; Release No. 34-40934 (January 12, 1999) [64 FR 2843], in which we made mandatory the electronic filing of Form 13F; Release No. 33-7684 (May 17, 1999) [64 FR 27888], in which we adopted amendments to implement the first stage of EDGAR modernization; Release No. 33-7855 (April 24, 2000) [65 FR 24788], in which we implemented EDGAR Release 7.0; Release No. 33-7999 (August 7, 2001) [66 FR 42941], in which we implemented EDGAR Release 7.5; Release No. 33-8007 (September 24, 2001) [66 FR 49829], in which we implemented EDGAR Release 8.0; Release No. 33-8224 (April 30, 2003) [68 FR 24345], in which we implemented EDGAR Release 8.5; Release Nos. 33-8255 (July 22, 2003) [68 FR 44876] and 33-8255A (September 4, 2003) [68 FR 53289] in which we implemented EDGAR Release 8.6; Release No. 33-8409 (April 19, 2004) [69 FR 21954] in which we implemented EDGAR Release 8.7; Release No. 33-8454 (August 6, 2004) [69 FR 49803] in which we implemented EDGAR Release 8.8; Release No. 33-8528 (February 3, 2005) [70 FR 6573] in which we implemented EDGAR Release 8.10; Release No. 33-8573 (May 19, 2005) [70 FR 30899] in which we implemented EDGAR Release 9.0; Release No. 33-8612 (September 21, 2005) [70 FR 57130] in which the Commission granted the authorization to publish the release adopting the reorganized EDGAR Filer Manual; Release No. 33-8633 (November 1, 2005) [70 FR 67350] in which we implemented EDGAR Release 9.2; Release No 33-8656 (January 27, 2006) [71 FR 5596] in which we implemented EDGAR Release 9.3; and Release No. 33-8834 (August 15, 2007)[72 FR 46559] in which we implemented EDGAR Release 9.7.

The FMS has designated U.S. Bank of St. Louis, Missouri as the new Financial Agent for General Lockbox Services for the SEC<sup>5</sup>. U.S. Bank has taken over this responsibility from Mellon Bank effective February 4, 2008. EDGAR Release 9.9 was implemented on February 4, 2008 to make the system changes necessary to support this transition. All fee payments (wires and checks) must be submitted to U.S. Bank on and after this date. As of February 1, 2008, payments should no longer be submitted to Mellon Bank. It is not necessary for filers to have an account at U.S. Bank to submit fee payments.

For wire payments, the hours of operation at U.S. Bank are 8:30am until 6:00pm eastern time for wires. U.S. Bank's ABA number is 081000210. To ensure proper credit and prompt filing acceptance, it is critical to include the SEC's account number at U.S. Bank (152307768324) and the payor's SEC-assigned CIK (Central Index Key) number (also know as the SEC-assigned registrant or payor account number) in your wire payment.

To remit your SEC filing fee payment by certified check, cashier's check or money order, you must make them payable to the Securities and Exchange Commission, omitting the name or title of any official of the Commission. On the front of the check or money order, you must include the SEC's account number (152307768324) and CIK number of the account to which the fee is to be applied. You must mail checks or money orders to the following U.S. Bank addresses. U.S. Bank does not support walk-in deliveries by individuals.

For USPS remittances, they MUST be sent to the following PO Box address.

Securities & Exchange Commission  
P.O. Box 979081  
St. Louis, MO 63197-9000

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<sup>5</sup> See Release No. 33-8885 (January 29, 2008) (Amendment of Procedures for Payment of Fees).

The following address can be used for common carriers such as FedEx, Airborne, DHL, and UPS.

U.S. Bank  
Government Lockbox 979081  
1005 Convention Plaza  
SL-MO-C2-GL  
St. Louis, MO 63101

For complete details regarding how to remit wire and check payment, please refer to the SEC's "Instructions for Wire Transfer (FEDWIRE) and Check Payment of SEC Filing Fees" (<http://www.sec.gov/info/edgar/fedwire.htm>) on our "Information for EDGAR Filers" webpage. Filers should periodically check both the SEC's and FMS' websites for additional information and updates.

Also included in EDGAR Release 9.9 were modifications to the EDGARLite Form TA-1 (Application for registration as a transfer agent filed pursuant to the Securities Exchange Act of 1934) to correct the form version number and TA-2 (Annual Report of Transfer Agent activities filed pursuant to the Securities Exchange Act of 1934) to allow filers to input up to two decimal places for percentage values in their response to Question 5(d) (5(d)(i) Corporate Equity Securities, 5(d)(ii) Corporate Debt Securities, 5(d)(iii) Open-Ended Investment Company Securities, 5(d)(iv) Limited Partnership Securities, 5(d)(v) Municipal Debt Securities, 5(d)(vi) Other Securities). Filers have communicated to the Division of Trading and Markets that their percentages are not necessarily whole numbers, so this modification will help filers provide more accurate answers to these questions. Filers must download the updated EDGARLite TA-1 and TA-2 Submission Templates from the EDGAR OnlineForms Website to ensure that submissions will be processed successfully. Previous versions of the templates will not work properly.

We have recently proposed to amend Regulation S-T<sup>6</sup> to make mandatory the electronic submission on EDGAR of applications for orders under any section of the Investment Company Act of 1940 (“Investment Company Act”) and Regulation E filings of small business investment companies and business development companies.<sup>7</sup> We have updated the EDGAR Filer Manual to describe the EDGAR electronic filing submission types that filers would use for electronic submission on EDGAR if and when we might adopt these proposals. The submission types are as follows:

- In connection with applications for orders under the Investment Company Act,
  - 40-OIP (Application under the Investment Company Act submitted pursuant to Investment Company Act Rule 0-2 reviewed by the Office of Insurance Products)
  - 40-OIP/A (Amendment to an application under the Investment Company Act submitted pursuant to Investment Company Act Rule 0-2 reviewed by the Office of Insurance Products)
  - 40-6B (Application under the Investment Company Act by an employees’ securities company submitted pursuant to Investment Company Act Rule 0-2)
  - 40-6B/A (Amendment to an application under the Investment Company Act by an employees’ securities company submitted pursuant to Investment Company Act Rule 0-2)
  - 40-APP (Application under the Investment Company Act submitted pursuant to Investment Company Act Rule 0-2 other than those reviewed by the Office of Insurance Products or submitted by an employees’ securities company)
  - 40-APP/A (Amendment to an application under the Investment Company Act submitted pursuant to Investment Company Act Rule 0-2 other than those reviewed by the Office of Insurance Products or submitted by an employees’ securities company)
- In connection with Regulation E filings,

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<sup>6</sup> 17 CFR 232.

<sup>7</sup> See Release No. 33-8859 (November 1, 2007) [72 FR 63513] (Rulemaking for EDGAR System; Mandatory Electronic Submission of Applications for Orders under the Investment Company Act and Filings Made Pursuant to Regulation E – proposing release).

- 1-E: Notification under Regulation E by small business investment companies and business development companies
- 1-E/A: Amendment to a notification under Regulation E by small business investment companies and business development companies
- 2-E: Report of sales of securities pursuant to Rule 609 under Regulation E
- 2-E/A: Amendment to a report of sales of securities pursuant to Rule 609 under Regulation E
- 1-E AD: Sales material filed pursuant to Rule 607 under Regulation E
- 1-E AD/A: Amendment to sales material filed pursuant to Rule 607 under Regulation E

The following paper submission types became obsolete as of December 17, 2007: 40-6C, 40-6C/A, and 40-RPT. They have been replaced by paper submission types 40-APP, 40-OIP, or 40-6B, as appropriate.

Similarly, the following new paper submission types, 1-E AD and 1-E AD/A, were added.

Revisions were made to support Smaller Reporting Company regulatory relief and simplification<sup>8</sup>. Specifically, we added a “Smaller Reporting Company” indicator to the header of submission types: 10-K, 10-K/A, 10-KT, 10-KT/A, 10-Q, 10-Q/A, 10-QT, 10-QT/A, S-1, S-1/A, S-1MEF, S-3, S-3/A, S-3D, S-3DPOS, S-3MEF, S-4, S-4POS, S-4/A, S-4EF, S-4EF/A, S-4MEF, S-8, S-8POS, S-11, S-11/A, S-11MEF, 10-12B, 10-12B/A, 10-12G, and 10-12G/A; suspending the filing of the following submission types: 10SB12B, 10SB12B/A, 10SB12G, 10SB12G/A, SB-1, SB-1/A, SB-1MEF, SB-2, SB-2/A, and SB-2MEF as of February 4, 2008; suspending the filing of the following submission types: 10QSB and 10QSB/A as of November 3, 2008; and suspending the filing of the following submission types: 10KSB and 10KSB/A as of March 16, 2009. Those filers needing to file amendments to filings previously submitted on submission

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<sup>8</sup> See Release No. 33-8876 (December 19, 2007).

types 10SB12B, 10SB12G, SB-1, SB-1MEF, SB-2, SB-2MEF, 10QSB, or 10KSB may do so using submission type 10-12B, 10-12G, S-1, S-1MEF, S-2, S-2MEF, 10-Q, and 10-K respectively.

Additional changes to the Filer Manual are being made to update obsolete material such as references to Effective Dates that have already passed (e.g., S-3ASR Effective 12/1/2005) and instructions for submitting fees.

The submission templates 1 and 3 were updated to support the aforementioned EDGARLink submission type changes in EDGAR Release 9.8. The new submission types added for applications for orders under any section of the Investment Company Act and Regulation E filings of small business investment companies and business development companies should only be used on EDGAR if and when we might adopt these proposals. However, with regard to the EDGARLink submission type changes made to support Smaller Reporting Company regulatory relief and simplification, filers must download, install, and use the updated EDGARLink software and submission templates to ensure that submissions will be processed successfully. Previous versions of the templates will not work properly. Notice of the update has previously been provided on the EDGAR Filing Web site and on the Commission's public Web site. The discrete updates are reflected on the EDGAR Filing Web site and in the updated Filer Manual, Volume II. No EDGARLink software or submission template changes were made for EDGAR Release 9.9 implemented on February 4, 2008.

Along with adoption of the Filer Manual, we are amending Rule 301 of Regulation S-T to provide for the incorporation by reference into the Code of Federal Regulations of today's revisions. This incorporation by reference was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR Part 51.

You may obtain paper copies of the updated Filer Manual at the following address: Public Reference Room, US Securities and Exchange Commission, 100 F Street, NE, Room 1580,



Washington DC 20549, on official business days between the hours of 10:00am and 3:00pm. We will post electronic format copies on the Commission's Web site; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You may also obtain copies from Thomson Financial, the paper document contractor for the Commission, at (800) 638-8241.

Since the Filer Manual relates solely to agency procedures or practice, publication for notice and comment is not required under the Administrative Procedure Act (APA)<sup>9</sup>. It follows that the requirements of the Regulatory Flexibility Act<sup>10</sup> do not apply.

The effective date for the updated Filer Manual and the rule amendments is June 11, 2008. In accordance with the APA<sup>11</sup>, we find that there is good cause to establish an effective date less than 30 days after publication of these rules. The EDGAR system upgrade to Release 9.9 was made available on February 4, 2008. The Commission believes that it is necessary to align the updated Filer Manual with the system upgrade.

#### Statutory Basis

We are adopting the amendments to Regulation S-T under Sections 6, 7, 8, 10, and 19(a) of the Securities Act of 1933,<sup>12</sup> Sections 3, 12, 13, 14, 15, 23, and 35A of the Exchange Act,<sup>13</sup>

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<sup>9</sup> 5 U.S.C. 553(b).

<sup>10</sup> 5 U.S.C. 601- 612.

<sup>11</sup> 5 U.S.C. 553(d)(3).

<sup>12</sup> 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

<sup>13</sup> 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78w, and 78ll.

Section 319 of the Trust Indenture Act of 1939,<sup>14</sup> and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.<sup>15</sup>

List of Subjects in 17 CFR Part 232

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

TEXT OF THE AMENDMENT

In accordance with the foregoing, Title 17, Chapter II of the Code of Federal Regulations is amended as follows:

**PART 232 - REGULATION S-T—GENERAL RULES AND REGULATIONS FOR ELECTRONIC FILINGS**

1. The authority citation for Part 232 continues to read in part as follows:

Authority: 15 U.S.C. 77f, 77g, 77h, 77j, 77s(a), 77sss(a), 78c(b), 78l, 78m, 78n, 78o(d), 78w(a), 78ll(d), 79t(a), 80a-8, 80a-29, 80a-30, 80a-37, and 7201 et seq.; and 18 U.S.C. 1350.

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2. Section 232.301 is revised to read as follows:

**§232.301 EDGAR Filer Manual.**

Filers must prepare electronic filings in the manner prescribed by the EDGAR Filer Manual, promulgated by the Commission, which sets out the technical formatting requirements for electronic submissions. The requirements for becoming an EDGAR Filer and updating company data are set forth in the updated EDGAR Filer Manual, Volume I: “General Information,” Version 4 (August 2007). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 7 (May 2008). Additional

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<sup>14</sup> 15 U.S.C. 77sss.

<sup>15</sup> 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

provisions applicable to Form N-SAR filers are set forth in the EDGAR Filer Manual, Volume III: “N-SAR Supplement,” Version 1 (September 2005). All of these provisions have been incorporated by reference into the Code of Federal Regulations, which action was approved by the Director of the Federal Register in accordance with 5 U.S.C. 552(a) and 1 CFR Part 51. You must comply with these requirements in order for documents to be timely received and accepted. You can obtain paper copies of the EDGAR Filer Manual from the following address: Public Reference Room, US Securities and Exchange Commission, 100 F Street, NE, Room 1580, Washington, DC 20549, on official business days between the hours of 10:00am and 3:00pm, or by calling Thomson Financial at (800) 638-8241. Electronic copies are available on the Commission’s Web site. The address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You can also photocopy the document at the National Archives and Records Administration (NARA). For information on the availability of this material at NARA, call 202-741-6030, or go to: [http://www.archives.gov/federal\\_register/code\\_of\\_federal\\_regulations/ibr\\_locations.html](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

By the Commission.

Florence E. Harmon  
Acting Secretary

May 30, 2008