

SECURITIES AND EXCHANGE COMMISSION

17 CFR Part 232

[Release Nos. 33-9303; 34-66654; 39-2483; IC-30008]

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 support the upgrade to the 2012 US GAAP and 2012 Mutual Fund Risk/Return Summary Taxonomies; to support period field validation updates for the submission of Form N-PX; to remove the OMB expiration date from Form D, 3, 4, and 5; and to include additional filer support fax numbers on various EDGAR Filer Management Website screens. The EDGAR system is scheduled to be upgraded to support this functionality on March 26, 2012.

The filer manual is also being revised to support the retirement of the DOS based Form N-SAR application and the introduction of the new online Form N-SAR application. The EDGAR system is scheduled to be upgraded to support this functionality on July 9, 2012.

EFFECTIVE DATE: [Insert date of publication in the Federal Register.] The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of [Insert date of publication in the Federal Register].

FOR FURTHER INFORMATION CONTACT: In the Division of Corporation Finance, for questions Forms D, 3, 4, and 5 contact Heather Mackintosh, Office of Information Technology, at (202) 551-3600; in the Division of Investment Management for questions regarding Form N-PX contact Ruth Armfield Sanders, Senior Special Counsel, Office of Legal and Disclosure, at (202)

551-6989, and for questions concerning the modernized on-line Form N-SAR application, contact Heather Fernandez or Gregg Jaffray, Office of Financial Analysis, at (202)551-6703; in the Division of Risk, Strategy, and Financial Innovation for questions concerning XBRL Taxonomies update contact Walter Hamscher, at (202) 551-5397; in the Division of Trading and Markets for questions regarding new filer support fax numbers contact Catherine Moore, Special Counsel, Office of Clearance and Settlement, at (202) 551-5718; and in the Office of Information Technology, contact Rick Heroux, at (202) 551-8800.

SUPPLEMENTARY INFORMATION: We are adopting an updated EDGAR Filer Manual, Volume I and Volume II. The Filer Manual describes the technical formatting requirements for the preparation and submission of electronic filings through the EDGAR system.¹ It also describes the requirements for filing using EDGARLink Online and the Online Forms/XML website.

The revisions to the Filer Manual reflect changes within Volume I entitled EDGAR Filer Manual, Volume I: “General Information,” Version 12 (March 2012) and Volume II entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 19 (March 2012). The updated manual will be incorporated by reference into the Code of Federal Regulations.

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.² Filers

¹ 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 Nov. 29, 2011. See Release No. 33-9281 (Nov. 22, 2011) [76 FR 73506].

² See Rule 301 of Regulation S-T (17 CFR 232.301).

may consult the Filer Manual in conjunction with our rules governing mandated electronic filing when preparing documents for electronic submission.³

The EDGAR system will be upgraded to Release 12.0 on March 26, 2012 and will introduce the following changes: EDGAR will be updated to support the US GAAP 2012 Taxonomy and Mutual Fund Risk/Return Summary 2012 Taxonomy. Please see <http://sec.gov/info/edgar/edgartaxonomies.shtml> for a complete listing of supported standard taxonomies.

The Period field validations will be updated for the submission types N-PX-NT, N-PX-VR, N-PX-CR, and their amendments. Currently, these submission types only allow June 30 or September 30 of the current or prior years as valid period date. The Period field on these submission form types can be any valid date other than a future date.

The OMB expiration date will no longer be displayed on the Forms 3, 4, 5, and D. These forms will continue to display other OMB Approval information.

The Confirmation and Acknowledgement screens on the EDGAR Filer Management Website, which currently display the filer support fax numbers, will be updated to include Division of Investment Management and Division of Trading and Markets filer support fax numbers along with existing Division of Corporation Finance fax numbers.

On July 9, 2012, EDGAR Release 12.1.1 will be deployed to convert the DOS based Form N-SAR application to an online application. The DOS based application to create Form N-SAR documents will be retired as of 5:30, July 6, 2012, and EDGAR will no longer accept filings created by that application. Beginning Monday, July 9, 2012, Form N-SAR may only be filed using the online version of the form available on the EDGAR Filing Website or constructed by

³ See Release No. 33-9281 (Nov. 22, 2011) [76 FR 73506] in which we implemented EDGAR Release 11.3. For additional history of Filer Manual rules, please see the cites therein.

filers according to the new EDGAR N-SAR XML Technical Specification, available on the Commission's public website's "Information for EDGAR Filers" webpage (<http://www.sec.gov/info/edgar.shtml>). Submission form types NSAR-A, NSAR-A/A, NSAR-AT, NSAR-AT/A, NSAR-B, NSAR-BT, NSAR-BT/A, NSAR-U, and NSAR-U/A can be accessed by selecting the 'File Form N-SAR' link on the EDGAR Filing Website. Filers submitting submission type NSAR-U should continue to prepare the text document with the applicable answers and attach it to the NSAR-U submission type accessible from the 'File Form N-SAR' link on the EDGAR Filing Website.

Instructions to file Form N-SAR will be included in two new sections of Chapter 9 (Preparing and Transmitting Online Submissions) of the EDGAR Filer Manual, Volume II: EDGAR Filing, Section 9.2.5 (File Form N-SAR) and Section 9.2.6 (Completing a Form N-SAR Submission). As of July 9, 2012, the EDGAR Filer Manual, Volume III: N-SAR Supplement will be retired.

Along with the 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, U.S. Securities and Exchange Commission, 100 F Street, NE, Room 1543, Washington DC 20549, on official business days between the hours of 10:00 am and 3:00 pm. We will post electronic format copies on the Commission's website; the address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>.

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).⁴ It follows that the requirements of the Regulatory Flexibility Act⁵ do not apply.

The effective date for the updated Filer Manual and the rule amendments is [Insert date of publication in the Federal Register]. In accordance with the APA,⁶ 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 12.0 is scheduled to become available on March 26, 2012. The EDGAR system upgrade to Release 12.1.1 is scheduled to become available on July 9, 2012. The Commission believes that establishing an effective date less than 30 days after publication of these rules is necessary to coordinate the effectiveness of 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 1933,⁷ Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange Act of 1934,⁸ Section 319 of the Trust Indenture Act of 1939,⁹ and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.¹⁰

⁴ 5 U.S.C. 553(b).

⁵ 5 U.S.C. 601- 612.

⁶ 5 U.S.C. 553(d)(3).

⁷ 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

⁸ 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78w, and 78ll.

⁹ 15 U.S.C. 77sss.

¹⁰ 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

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), 77z-3, 77sss(a), 78c(b), 78l, 78m, 78n, 78o(d), 78w(a), 78ll, 80a-6(c), 80a-8, 80a-29, 80a-30, 80a-37, and 7201 et seq.; and 18 U.S.C. 1350.

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 12 (March 2012). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 19 (March 2012). 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, U.S. Securities and Exchange Commission, 100 F Street, NE, Room 1543, Washington, DC 20549, on official business days between the hours of 10:00 am and 3:00 pm. Electronic copies are available on the Commission's website. The address for the Filer Manual is <http://www.sec.gov/info/edgar.shtml>. You can also inspect 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.

By the Commission.

Elizabeth M. Murphy
Secretary

March 26, 2012