

SECURITIES AND EXCHANGE COMMISSION

17 CFR Part 232

[Release Nos. 33-9364; 34-67978; 39-2486; IC-30227]

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 and related rules to reflect updates to the EDGAR system. The revisions are being made primarily to support public dissemination of previously submitted draft registration statements either under the JOBS Act or the Division of Corporation Finance's foreign private issuer policy; support PDF as an official filing format for submission type 40-33 and 40-33/A; support changes in the beneficiary account and receiver American Bank Association number and name for fee payments made for filings; and allow a future period date up to the next business date for Form 8-K. The EDGAR system is scheduled to be upgraded to support this functionality on October 1, 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 on draft registration statements and Form 8-K, contact Jeffrey Thomas at (202) 551-3600; in the Division of Investment Management for questions concerning submission types 40-33 and 40-33/A, contact Barry Miller at (202) 551-6796; 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 14 (October 2012) and Volume II entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 21 (October 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 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 12.2 on October 1, 2012 and will introduce the following changes: EDGAR will be updated to support public dissemination of the confidential draft registration statements, submission types DRS and DRS/A. Issuers that submitted draft registrations either under the JOBS Act or the Division of Corporation Finance’s foreign private issuer policy will be able to disseminate their previously submitted draft

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 August 30, 2012. See Release No. 33-9353 (September 6, 2012) [77 FR 54806].

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

³ See Release No. 33-9353 (September 6, 2012) [77 FR 54806] in which we implemented EDGAR Release 12.1. For additional history of Filer Manual rules, please see the cites therein.

registration statements. A new correspondence type, DRSLTR, will be available to submit any correspondences related to draft registration statements. The options to disseminate draft registration statements as well as to create DRSLTR submissions can be accessed by selecting the 'Draft Reg. Statement' link on the EDGAR Filing Website.

Form ID application will be updated with "JOBS Act §106" or "Foreign Private Issuer Policy" options to allow applicants to indicate that they are submitting an application for EDGAR access to file draft registration statements. These options will replace the "Access codes will be used to submit draft registration statement" check box.

Submission form types 8-K, 8-K/A, 8-K12B, 8-K12B/A, 8-K12G3, 8-K12G3/A, 8-K15D5, and 8-K15D5/A will allow a future period date up to the next business date from the date of submission, if the time of submission is between 05:31pm EST and 10:00pm EST.

EDGAR will be updated to allow filers to submit, on a voluntary basis, copies of litigation documents pursuant to Section 33 of the Investment Company Act of 1940 (submission types 40-33 and 40-33/A) in Portable Document Format (PDF) as an official filing format. EDGAR will continue to allow ASCII and HTML as official filing formats for submission types 40-33 and 40-33/A.

Starting October 1, 2012, filers initiating FEDWIRE transactions to make deposits to pay their filing fees will need to use a new US Treasury beneficiary account number (850000001001), as well as a new American Bank Association (ABA) number and bank name for the receiving bank (021030004/TREAS NYC). The current bank account number (152307768324) and receiving bank ABA number and name (081000210/US BANK) will be invalid from this date forward. Filer may obtain the new US Treasury account number and ABA number from the notice posted on the "Information for EDGAR Filers" web page prior to October 1, 2012 and by accessing the updated "Instructions for Wire Transfer (FEDWIRE) and Check Payment of SEC

Filing Fees” by logging onto the EDGAR Filing Website and accessing the ‘Fees’ link on the EDGAR menu thereafter.

The new online version of Form N-SAR, originally planned for deployment on July 9, 2012, has been delayed and will not go into production any sooner than January 14th 2013. The specific deployment date will be announced on the Commission’s public web site’s “Information for EDGAR Filers” page (<http://www.sec.gov/info/edgar.shtml>). Filers should continue to use the EDGAR Filer Manual, Volume III: N-SAR Supplement to file their N-SAR submissions. When the online version of Form N-SAR is deployed, EDGAR Filer Manual, Volume III: N-SAR Supplement will be retired. Instructions to file the online version of Form N-SAR addressed in Chapter 9 of EDGAR Filer Manual, Volume II: EDGAR Filing should then be followed.

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 and the corresponding rule changes relate 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 12.2 is scheduled to become available on October 1, 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

List of Subjects in 17 CFR Part 232

Incorporation by reference, Reporting and recordkeeping requirements, Securities.

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.

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 14 (October 2012). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 21 (October 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.

Kevin M. O'Neill
Deputy Secretary

October 04, 2012