

SECURITIES AND EXCHANGE COMMISSION

17 CFR Part 232

[Release Nos. 33-9077; 34-60875; 39-2468; IC-28984]

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 made in EDGAR Release 9.17. The revisions were made primarily to enforce additional XBRL validation requirements to improve the quality of XBRL exhibits; to allow filers to electronically submit the withdrawal of application for exemptive or other relief from the Investment Companies Act as submission types APP WD and APP WD/A; and, to allow filers to add Subject Company related information for the submission types F-6, F-6/A, F-6EF, and F-6POS. The revisions to the Filer Manual reflect changes within Volume I entitled EDGAR Filer Manual, Volume I: "General Information," Version 8 (September 2009) and Volume II entitled EDGAR Filer Manual, Volume II: "EDGAR Filing," Version 13 (September 2009). The updated manual will be incorporated by reference into the Code of Federal Regulations.

DATES: October 30, 2009. The incorporation by reference of certain publications listed in the rule is approved by the Director of the Federal Register as of October 30, 2009.

FOR FURTHER INFORMATION CONTACT: In the Office of Interactive Disclosure for questions concerning additional XBRL validation requirements contact Jeffrey Naumann, Assistant Director of the Office of Interactive Disclosure, at (202) 551-5352; in the Division of

Corporation Finance, for questions concerning Subject Company related information for the Forms F-6, F-6/A, F-6EF, and F-6POS and Form D contact Cecile Peters, Chief, Office of Information Technology, at (202) 551-3600; in the Division of Investment Management for questions on the electronic filing of submission types APP WD and APP WD/A contact Ruth Armfield Sanders, Senior Special Counsel, Office of Legal and Disclosure, at (202) 551-6989; 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 EDGARLink² 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.³ Filers may consult the Filer Manual in conjunction with our rules governing mandated electronic filing when preparing documents for electronic submission.⁴

The EDGAR system will be upgraded to Release 9.17 on September 28, 2009 and will introduce the following changes: EDGAR will be upgraded to enforce additional XBRL validation requirements to improve the quality of XBRL exhibits. This change will enhance the validation process the EDGAR system uses to confirm compliance with the requirements in Chapter 6 of the

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 4, 2009. See Release No. 33-9058 (July 28, 2009) [74 FR 38523].

² This is the filer assistance software we provide filers filing on the EDGAR system.

³ See Rule 301 of Regulation S-T (17 CFR 232.301).

⁴ See Release No. 33-9058 (July 28, 2009) [74 FR 38523] in which we implemented EDGAR Release 9.16.

EDGAR Filer Manual, Volume II: “EDGAR Filing”. Minor clarifications were made to the instructions on XBRL/Interactive Data tagging.

EDGAR will allow filers, who previously submitted on EDGAR or in paper an application for exemptive or other relief from the Investment Company Act, to electronically submit the withdrawal of such application as new submission types APP WD or APP WD/A on the EDGARLink Submission Template 3.

EDGAR will allow filers to add Subject Company related information to the submission types F-6, F-6/A, F-6EF, and F-6POS. These submission types are available on EDGARLink Submission Template 1.

A minor change will be made to the online Form D to update the OMB expiration date. Minor backend processing changes are being made to ensure that online and third party Form D filings are validated consistently.

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, U.S. Securities and Exchange Commission, 100 F Street, NE, Room 1520, 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 Web site; 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)⁵. It follows that the requirements of the Regulatory Flexibility Act⁶ 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 APA⁷, 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 9.17 is scheduled to be available on September 28, 2009. 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 1933,⁸ Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange Act of 1934,⁹ Section 319 of the Trust Indenture Act of 1939,¹⁰ and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.¹¹

⁵ 5 U.S.C. 553(b).

⁶ 5 U.S.C. 601- 612.

⁷ 5 U.S.C. 553(d)(3).

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

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

¹⁰ 15 U.S.C. 77sss.

¹¹ 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 8 (September 2009). The requirements for filing on EDGAR are set forth in the updated EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 13 (September 2009). Additional 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, U.S. Securities and Exchange Commission, 100 F Street, NE, Room 1520, Washington, DC 20549, or call (202) 551-5850, on official business days between the hours of 10:00 am and 3:00 pm. 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 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

October 26, 2009