

SECURITIES AND EXCHANGE COMMISSION

17 CFR Part 232

[Release Nos. 33-9115; 34-61821; 39-2469; IC-29199]

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. Revisions were are being made primarily to support the upgrade of the Mutual Fund Risk/Return Summary Taxonomy, to extend the interactive data/eXtensible Business Reporting Language (“XBRL”) validation requirements to all Exhibit 101 attachments regardless of the taxonomy used, and to make minor updates to the validation and processing of Form D submissions and the amendments of 13F-HR and 13F-NT submission types. The EDGAR system is scheduled to be upgraded to support this functionality on April 12, 2010.

The filer manual is also being revised to address minor changes previously made in EDGAR.

The revisions to the Filer Manual reflect changes within Volume II entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 14 (April 2010). The updated manual will be incorporated by reference into the Code of Federal Regulations.

EFFECTIVE DATES: April 8, 2010. The incorporation by reference of certain publications listed in the rule is approved by the Director of the Federal Register as of April 8, 2010.

FOR FURTHER INFORMATION CONTACT: In the Division of Corporation Finance, for questions concerning 8-K Item 5.07, Form D, and updates to the EDGAR state/country list contact Cecile Peters, Chief, Office of Information Technology, at (202) 551-3600; in the Division of

Investment Management for questions regarding 13F-HR, 13F-NT, EDGARLink submission validations, and submissions made by deregistered companies contact Ruth Armfield Sanders, Senior Special Counsel, Office of Legal and Disclosure, at (202) 551-6989; in the Office of Interactive Disclosure for questions concerning XBRL requirements contact Jeffrey Naumann, Assistant Director of the Office of Interactive Disclosure, at (202) 551-5352; in the Division of Trading and Markets for questions regarding OMB expiration dates for Forms TA-1 and TA-2 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 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

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 October 30, 2009. See Release No. 33-9077 (October 26, 2009) [74 FR 56107].

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. 33-9077 (October 26, 2009) [74 FR 56107] in which we implemented EDGAR Release 9.17.

The EDGAR system will be upgraded to Release 10.1 on April 12, 2010 and will introduce the following changes: EDGAR will be upgraded to support the 2010 Mutual Fund Risk/Return Summary Taxonomy, to extend the interactive Data/XBRL validations to all Exhibit 101 attachments regardless of the taxonomy used and to ensure that only one Exhibit 101 document is attached with a submission.

EDGAR will suspend amendments for submission types 13F-HR and 13F-NT if any of these amendments are submitted before the initial filing for the period end date included in the amendment.

Form D validation and processing will be updated to allow filers to indicate if they have solicited sales in foreign countries and to disseminate state and country description in addition to the state and country code.

The EDGARLite templates for Forms TA-1 and TA-2 are being updated to change the OMB expiration date to be “April 30, 2012” and “June 30, 2012” respectively.

The filer manual is also being revised to address minor changes previously made in EDGAR. Those changes are described below.

- Submission types 10KSB and 10KSB/A were removed from the EDGARLink Template 3.
- Support to allow the use of 8-K Item 5.07 (Submission of Matters to a Vote of Security Holders) on submission form types 8-K, 8-K/A, 8-K12B, 8-K12B/A, 8-K12G3, 8-K12G3/A, 8-K15D5, and 8-K15D5/A as of February 28, 2010⁵.
- EDGARLink submission validation was updated to validate that the value selected for the “Filer Investment Company Type” field on the main screen of EDGARLink submission types PREM14C, PREM14A, DEFM14A, DEFM14C, N-14, and N-14/A matches the selected value of the “Investment Company Type” field of the filer CIK when it is

provided on the “Series/Classes (Contracts) Information” screen and to validate that the value selected for the “Investment Company Type” on the main screen of EDGARLink submission type 425 matches the value selected for the “Investment Company Type” of the Subject-Company CIK when it is provided on the “Series/Classes (Contracts) Information” screen.

- EDGAR began to accept the submission types NSAR-A, NSAR-B, NSAR-U, NSAR-A/A, NSAR-AT, NSARAT/A, NSAR-B/A, NSAR-BT, NSARBT/A, NSAR-U/A, 24F-2NT, 24F-2NT/A, N-CSR, N-CSR/S, N-CSR/A, NCSR/S/A, N-PX, and N-PX/A when inactive series and/or classes are included in a submission from a company with a deregistered status for 210 business days from the time the company was deregistered and to suspend those submission types if a deregistered company makes a submission more than 210 business days after becoming deregistered.
- EDGAR’s state/country list was updated to include Aland Islands, Guernsey, Isle of Man, Jersey, Saint Barthelemy, Saint Martin, Serbia, Timor-Leste, Canada (Federal Level), and Montenegro and remove East Timor and Yugoslavia.

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

⁵ See Release No. 33-9089 (December 16, 2009) [74 FR 68334].

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)⁶. It follows that the requirements of the Regulatory Flexibility Act⁷ do not apply.

The effective date for the updated Filer Manual and the rule amendments is April 8, 2010. In accordance with the APA⁸, 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 10.1 is scheduled to be available on April 12, 2010. 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 1933,⁹ Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange Act of 1934,¹⁰ Section 319 of the Trust Indenture Act of 1939,¹¹ and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.¹²

⁶ 5 U.S.C. 553(b).

⁷ 5 U.S.C. 601- 612.

⁸ 5 U.S.C. 553(d)(3).

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

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

¹¹ 15 U.S.C. 77sss.

¹² 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 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 14 (April 2010). 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

April 01, 2010