

## **SECURITIES AND EXCHANGE COMMISSION**

**17 CFR Parts 232, 239, 249, 269, 274**

**[Release Nos. 33-9382; 34-68644; 39-2488; IC-30348]**

### **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 introduce the new EDGARLink Online submission type IRANNOTICE; and support PDF as an official filing format for submission types 497AD, 40-17G, 40-17G/A, 40-17GCS, 40-17GCS/A, 40-24B2, and 40-24B2/A. The EDGAR system is scheduled to be upgraded to support this functionality on January 14, 2013.

**EFFECTIVE DATE:** The incorporation by reference of the EDGAR Filer Manual is approved by the Director of the Federal Register as of January 23, 2013.

**FOR FURTHER INFORMATION CONTACT:** In the Division of Corporation Finance, for questions on submission type IRANNOTICE, contact Jeffrey Thomas at (202) 551-3600; in the Division of Investment Management for questions concerning submission types 497AD, 40-17G, 40-17G/A, 40-17GCS, 40-17GCS/A, 40-24B2, and 40-24B2/A, contact Heather Fernandez at (202) 551-6708; and in the Office of Information Technology, contact Vanessa Anderson 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.<sup>1</sup> 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 II entitled EDGAR Filer Manual, Volume II: “EDGAR Filing,” Version 22 (January 2013). 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.<sup>2</sup> Filers may consult the Filer Manual in conjunction with our rules governing mandated electronic filing when preparing documents for electronic submission.<sup>3</sup>

The EDGAR system will be upgraded to Release 13.0 on January 14, 2013 and will introduce the following changes: EDGAR will be updated to introduce a new submission type, IRANNOTICE, on EDGAR Filing Website for filers to submit notices of disclosure filed in Exchange Act quarterly and annual reports under Section 219 of the Iran Threat Reduction and Syria Human Rights Act of 2012<sup>4</sup> and new section 13(r) of the Securities Exchange Act of 1934.<sup>5</sup> Filers may access this submission type from the ‘EDGARLink Online Form Submission’ link on

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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 Oct. 4, 2012. See Release No. 33-9364 (October 15, 2012) [77 FR 62431]

<sup>2</sup> See Rule 301 of Regulation S-T (17 CFR 232.301).

<sup>3</sup> See Release No. 33-9364 (October 15, 2012) [77 FR 62431] in which we implemented EDGAR Release 12.2. For additional history of Filer Manual rules, please see the cites therein.

<sup>4</sup> Pub. L. No. 112-158.

<sup>5</sup> 15 USC 78m(r).

the EDGAR Filing Website. Additionally, filers may construct XML submissions for this submission type by following the EDGARLink Online Technical Specification document.

EDGAR will be updated to allow filers to submit, on a voluntary basis, submission types 497AD, 40-17G, 40-17G/A, 40-17GCS, 40-17GCS/A, 40-24B2, and 40-24B2/A in Portable Document Format (PDF) as an official filing format. EDGAR will continue to accept ASCII and HTML as official filing formats for these submissions.

The new online version of Form N-SAR deployment has been delayed to April 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.<sup>6</sup>

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

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<sup>6</sup> We also are making a technical correction to the instructions of Form ID (referenced in 17 CFR 239.63, 249.446, 269.7 and 274.402) to conform them with a recent change we made to Rules 10 (17 CFR 232.10) and 101 (17 CFR 232.101) of Regulation S-T and the EDGAR Filer Manual relating to the use of PDF files in connection with the Form ID authentication process. See Release No. 33-9353 (Aug. 29, 2012).

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).<sup>7</sup> It follows that the requirements of the Regulatory Flexibility Act<sup>8</sup> 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,<sup>9</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 13.0 is scheduled to become available on January 14, 2013. 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,<sup>10</sup> Sections 3, 12, 13, 14, 15, 23, and 35A of the Securities Exchange Act of 1934,<sup>11</sup> Section 319 of the Trust Indenture Act of 1939,<sup>12</sup> and Sections 8, 30, 31, and 38 of the Investment Company Act of 1940.<sup>13</sup>

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<sup>7</sup> 5 U.S.C. 553(b).

<sup>8</sup> 5 U.S.C. 601- 612.

<sup>9</sup> 5 U.S.C. 553(d)(3).

<sup>10</sup> 15 U.S.C. 77f, 77g, 77h, 77j, and 77s(a).

<sup>11</sup> 15 U.S.C. 78c, 78l, 78m, 78n, 78o, 78w, and 78ll.

## 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.

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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 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 22 (January 2013). All of these provisions have been incorporated by reference into the Code of Federal Regulations, which action was approved

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<sup>12</sup> 15 U.S.C. 77sss.

<sup>13</sup> 15 U.S.C. 80a-8, 80a-29, 80a-30, and 80a-37.

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](http://www.archives.gov/federal_register/code_of_federal_regulations/ibr_locations.html).

#### **PART 239 – FORMS PRESCRIBED UNDER THE SECURITIES ACT OF 1933**

3. The authority citation for Part 239, continues to read, in part, as follows:

**Authority:** 15 U.S.C. 77f, 77g, 77h, 77j, 77s, 77z-2, 77z-3, 77sss, 78c, 78l, 78m, 78n, 78o(d), 78u-5, 78w(a), 78ll, 78mm, 80a-2(a), 80a-3, 80a-8, 80a-9, 80a-10, 80a-13, 80a-24, 80a-26, 80a-29, 80a-30, 80a-37, and Pub. L. No. 111-203, §939A, 124 Stat. 1376, (2010) unless otherwise noted.

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#### **PART 249 - FORMS, SECURITIES EXCHANGE ACT OF 1934**

4. The authority citation for Part 249 continues to read, in part, as follows:

**Authority:** 15 U.S.C. 78a et seq., and 7201 et seq.; and 18 U.S.C. 1350, unless otherwise noted.

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#### **PART 269 – FORMS PRESCRIBED UNDER THE TRUST INDENTURE ACT OF 1939**

5. The authority citation for Part 269 continues to read as follows:

**Authority:** 15 U.S.C. 77ddd(c), 77eee, 77ggg, 77hhh, 77iii, 77jjj, 77sss, and 78ll(d), unless otherwise noted.

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**PART 274 – FORMS PRESCRIBED UNDER THE INVESTMENT COMPANY ACT  
OF 1940**

6. The authority citation for Part 274 continues to read, in part, as follows:

**Authority:** 15 U.S.C. 77f, 77g, 77h, 77j, 77s, 78c(b), 78l, 78m, 78n, 78o(d), 80a–8, 80a–24, 80a–26, and 80a–29, unless otherwise noted.

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7. Form ID (referenced in §§239.63, 249.446, 269.7 and 274.402 of this chapter) is amended by revising the fourth paragraph of the section entitled “Using and Preparing Form ID” of the Form ID General Instructions, to read as follows.

[The revised Form ID will not appear in the Code of Federal Regulations]

OMB Approval

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OMB Number: 3235-0328  
Expires: November 30, 2013  
Estimated average burden  
Hours per response: 0.15

U.S. Securities and Exchange Commission

Washington, DC 20549

FORM ID

UNIFORM APPLICATION FOR ACCESS CODES TO FILE ON EDGAR

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FORM ID

GENERAL INSTRUCTIONS  
USING AND PREPARING FORM ID

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The Form ID application must include a notarized authentication document in PDF format. The application can include other attachments such as a cover letter or Power of Attorney. To assemble the Form ID submission (i.e., associate any attachments with your Form ID application), you must upload them to EDGAR. The PDF document attachment must not contain active content (Actions, embedded JavaScript, etc.), external references (Destinations, Hyperlinks, etc.), and passwords or document security controls.

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By the Commission.

Elizabeth M. Murphy  
Secretary

January 14, 2013