Quick Reference Guide
Preparing an EDGAR Filing in Plain Text

This reference guide is intended to assist filers prepare their filings in plain text format according to the guidelines in the EDGAR Filer Manual Volume II. These instructions are intended as general guidance and should not be relied on as a substitute for the EDGAR Filer Manual: http://sec.gov/info/edgar/edmanuals.htm.

Step 1: Prepare Document

When preparing a document in Microsoft Word to convert to plain text, it is important to adhere to the EDGAR guidelines for ASCII submissions.

- Lines may not exceed 80 characters.
- To help your text stay within the designated area, type your information using Courier or Courier New, font size 12. Make the margins at least 1 inch on the right and left.
- Foreign characters such as the yen (¥) and pound sterling (£) characters are invalid as well as the character for copyright (©), registered (®), and trademark (™). The complete list of invalid ASCII characters is listed in Filer Manual, Volume II, Section 5.2.1.2.
- Formatting such as bold face, underlining, italics, special characters or symbols, automatic pagination, headers or footers, and print fonts are not recognized by EDGAR as they are not included in standard ASCII character set. The table below lists valid ASCII characters.

Valid ASCII Characters			
Character	Definition	Character	Definition
0-9	Numeric characters	[space bar]	Space bar
A-Z/a-z	Upper and lower case alphabet	{	Left brace
`	Back quote/grace accent	}	Right brace
~	Tilde	|	Vertical line
!	Exclamation point	\	Back slash
@	At sign	:	Colon
#	Number (pound) sign	;	Semi-colon
$	Dollar sign	"	Quotation mark*
%	Percent sign	'	Single quote/ apostrophe
&	Ampersand	<	Less-than (left angle bracket)
*	Asterisk	>	Greater-than
(	Left parenthesis	,	Comma
)	Right parenthesis	_	Underline**
.	Period	?	Question mark
-	Hyphen	/	Slash (virgule)
+	Plus sign	=	Equal sign

*A quotation mark is not a valid character in a header tag value; however, it is valid within the text body of a document.
**An underline character may be used on a separate line or between characters, but not to underline a character.

Step 2: Save as Plain Text

- To save as Plain Text in Microsoft Word, select "File" > "Save As". Select the drop down next to "Save as type" and select "Plain Text (*.txt)." Then, select the "Save" button.
- Next, the File Conversion dialog window appears. Select the "MS-DOS" option and check the "Insert line breaks" option within the File Conversion dialog window. Then, select the "OK" button. See the image below.
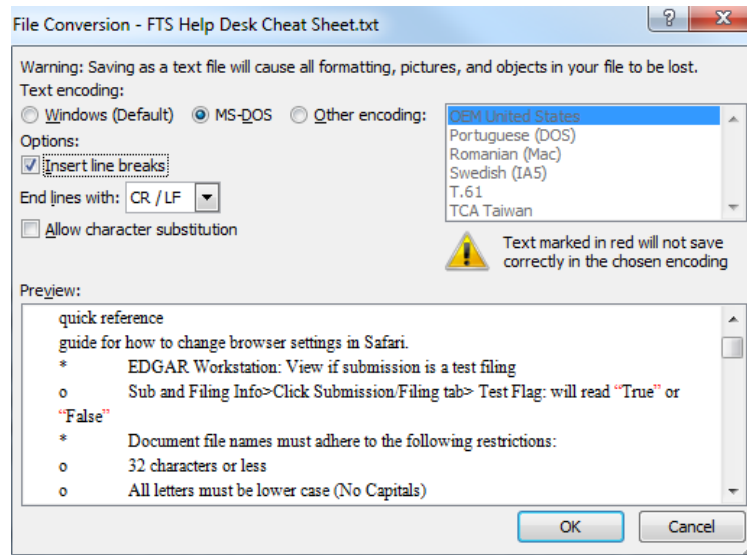
- After saving your document in ASCII format, immediately exit MS Word.

Step 3: Validate Document

The following instructions are based on the document validation feature for EDGAR submissions. An example of the document validation feature for an EDGARLink Online Form submission is pictured below. EDGAR submissions can be made via the following link: https://www.edgarfiling.sec.gov

- In order to validate your document, you must first log in to the EDGAR Filing Website and select the "EDGARLink Online Form Submission" link from the menu on the left side of the webpage.
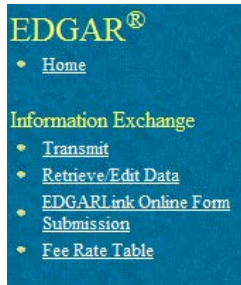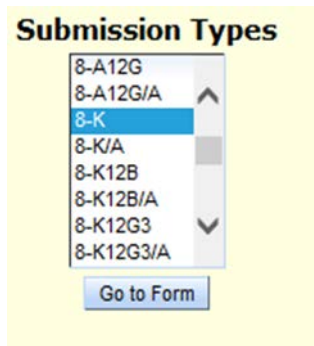
- Select a submission type and select "Go to Form."

- Enter the CIK/CCC and other data in order to progress to the Documents section of the form.
- Select the "Add Document" button and select "Choose Attachments".
- Browse your computer, locate your .txt document, and select the "OK" button.
- Check the box to the left of your uploaded document and select the "Doc Validation" button.

- If the document passes the EDGAR validation, the error box will read as "0" and you may progress to the next step in preparing your filing for submission.

Attached Documents List *indicates required field*

Add Document | Delete Document | View Document | Doc Validation | Move Doc Up | Move Doc Down

		File Name*	Type*	Description	Errors
✓	✓	poatest.txt	EX-24		0

Display 25

- If the document does not pass EDGAR validation, the number of errors will populate in red.

Attached Documents List *indicates required field*

Add Document | Delete Document | View Document | Doc Validation | Move Doc Up | Move Doc Down

		File Name*	Type*	Description	Errors
⊗	✓	poatest.txt	EX-24		32

Display 25

• The document poatest.txt contains 32 error(s).

- Select the number to view the specific errors.

Step 4: Correct Invalid ASCII Characters

Most invalid ASCII characters are a result of the conversion to plain text. EDGAR views smart quotes ("example"), en dash (–), and em dash (—) characters as invalid. Certain word processing software programs will convert apostrophes and quotation marks to smart quotes and replace hyphens with en and em dashes. It is helpful to open the document in notepad in order to reference the line numbers and specific invalid characters which were detected in the document validation viewer.

- Open the plain text document in Notepad and delete the invalid characters in order to replace it with a valid character.

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View - poatest.txt                                                                    ⊠

1: POWER OF ATTORNEY
2:        Know all by these presents, that the undersigned hereby constitutes and appoints John Miller*
3:  and Jane Smith, acting individually, the undersigned□s ████ and lawful attorney-in-fact to:
4: (1) execute for and on behalf of the undersigned, in the undersigned□s capacity as  of  (the □Company□)*
5: , a Form ID, Forms 3, 4 and 5 and any other documents necessary to facilitate the filing of reports in*
6: accordance with Section 16(a) of the Securities Exchange Act and the rules thereunder;
7: (2) do and perform any and all acts for and on behalf of the undersigned which may be necessary or*
8: desirable to complete and execute any such Form ID or Forms 3, 4 or 5, complete and execute any amendment*
9: or amendments thereto, and file such forms with the SEC and any stock exchange or similar authority; and*
10: (3) take any other action in connection with the foregoing which, in the opinion of such attorney-in-fact,
11: may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understoo
12: that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power o
13: Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may ap
14: in such attorney-in-fact□s discretion.
15: The undersigned hereby grants to each attorney-in-fact full power and authority to do and perform any and
16: act and thing requisite, necessary, or proper to be done in the exercise of any of the rights and powers h
17: granted, as fully to all intents and purposes as the undersigned might or could do if personally present,
18: full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact,
19: such attorney-in-fact□s substitute or substitutes, shall lawfully do or cause to be done by virtue of this
20: of Attorney and the rights and powers herein granted.  The undersigned acknowledges that the foregoing*
21: attorneys-in-fact, in serving in such capacity at the request of the undersigned, are not assuming, nor is
22: Company assuming, any of the undersigned□s responsibilities to comply with Section 16 of the Securities Ex
23: Act.
24: This Power of Attorney shall remain in full force and effect until the undersigned is no longer required t
25: Forms 4 and 5 with respect to the undersigned□s holdings of and transactions in securities issued by the C
26: unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorneys-in-fact
27:
28: IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 1sth day o
29: January, 2015.
30:
31: /s/ Filer Fred
32:
33: Print Name:  Filer Fred
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Error Count: 32

Line Number: 2
In poatest.txt: a text line exceeds 80 characters.

Line Number: 3
In poatest.txt: found an invalid ASCII code (146).

Line Number: 3
In poatest.txt: a text line exceeds 80 characters.

Line Number: 4
In poatest.txt: found an invalid ASCII code (146).
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Step 5: Resolve Line Break Errors

As previously stated, each line cannot exceed 80 characters in text submissions.

- To resolve this error, type an asterisk (*) at the end of each line that exceeds the maximum limit of 80 and continue the remaining text on the next line. Continue this process for each line number that was detected in the document validation viewer.
- Note: The 80 character per line limit includes blank spaces.

- Save your changes by selecting "File">"Save".
- Repeat Step 3 to validate the document and proceed with filing when invalid characters and line break errors have been resolved.